



The University of Southern Queensland

Course Specification

Description: Accounting Honours D

Subject	Cat-Nbr	Class	Term	Mode	Units	Campus
ACC	4105	10218	1, 2002	ONC	1.00	TWMBBA

Academic Group:	FOBUS
Academic Org:	FOB008
HECS Band:	2
ASCED Code:	080101

STAFFING

Examiner: Julie Cotter

SYNOPSIS

This course explores a number of issues associated with social and environmental accounting and accountability. The course stresses that organisational performance can be considered from a number of perspectives and that the success of an organisation should not be considered solely in terms of its financial performance but also in terms of other factors such as its social and environmental performance. Evidence will be presented to show that many Australian corporations are now providing social and environmental performance information within their annual reports and within stand-alone documents. Further, the practice is increasing across time. The course explores, from various theoretical perspectives issues such as: what motivates organisations to disclose social and environmental performance information; how and why social and environmental performance information is utilised; the alternative social and environmental reporting frameworks; and international differences in social and environmental reporting practices. Issues associated with the accountability of business (to whom and for what); user demands for, and market responses to the disclosure of social and environmental performance information; the limitations of conventional financial accounting (specifically, its failure to acknowledge social costs); the possibilities of incorporating sustainability within accounting; and the practice of ethical investment will also be considered.

OBJECTIVES

The objectives of this course are to understand, from various theoretical perspectives:

- what motivates organisations to disclose social and environmental performance information;
- how and why social and environmental performance information is utilised;
- the alternative social and environmental reporting frameworks;
- the relationship between reporting and quests towards sustainability; and

- international differences in environmental reporting practices.

TOPICS

Description	Weighting (%)
1. What is social and environmental accounting? An introduction and overview of the course	0.00
2. The accountability of business - to whom and for what - a review of various theoretical perspectives	0.00
3. Alternative theoretical perspectives to explain an Organisation's choice to publicly disclose environmental Performance information - a consideration of positive Accounting theory, and legitimacy theory and their Respective application to social and environmental Reporting decisions	0.00
4. User demands for, and market responses to the disclosure of environmental performance information	0.00
5. Sustainability and the role of triple bottom line reporting	0.00
6. Limitations of conventional financial accounting - the failure to acknowledge externalities. The role of full- cost accounting and other forms of 'accounting' in reflecting social and environmental performance	0.00
7. Social accounting and social auditing	0.00
8. A review of recent government, industry and professional initiatives relating to social and environmental reporting	0.00

TEXT and MATERIALS required to be PURCHASED or ACCESSED:

Books can be ordered by fax or telephone. For costs and further details use the 'Book Search' facility at <http://bookshop.usq.edu.au> by entering the author or title of the text.

TBA

REFERENCE MATERIALS

Reference materials are materials that, if accessed by students, may improve their knowledge and understanding of the material in the course and enrich their learning experience.

TBA

ASSESSMENT DETAILS

Description	Marks Out of	Wtg(%)	Required	Due Date
TO BE ADVISED	999.00	0.00	Y	04 Mar 2002
TO BE ADVISED	999.00	0.00	Y	04 Mar 2002
TO BE ADVISED	999.00	0.00	Y	04 Mar 2002
TO BE ADVISED	999.00	0.00	Y	04 Mar 2002

OTHER REQUIREMENTS

- 1 To be assured of a passing grade in this course, students must attempt all of the assessments, achieve at least 50% in the examination and at least 50% of the available marks for the course. Final grades for the course will be determined by the addition of the marks obtained in each assessment item, weighted as in the Assessment Details and by considering the student's level of achievement of the objectives of the course.
- 2 **LATE ASSIGNMENTS** (i) All assessments submitted after the due date (and not approved for extension) in accordance with university policy will be penalised 20% per working day. (ii) If students submit assignments after the due date and wish to claim extenuating circumstances then they shall provide validated documentary evidence with the assignment, explaining the circumstances. (iii) The course examiner shall consider the statement accompanying a late assignment and decide on the outcome.
- 3 **DISHONEST ACTIONS** (i) Any student who is alleged to having performed a dishonest action relating to any assessment in the course will have a course of action taken against him/her as outlined in the Academic Regulations. (ii) Pieces of assessment should be the work of individual students unless otherwise indicated in the assessment details. In other circumstances, joint pieces of assessment are not permitted unless written approval has been obtained from the unit leader. (iii) Dishonest action in relation to assessment includes: - copying or attempting to copy the work of others; - use of or attempting to use information prohibited from use in that form of assessment. - submitting the work of another as your own; - consciously committing acts of plagiarism, ie: taking and using another's thoughts or writings as one's own with intent to deceive, which occurs when: . paragraphs, sentences, a single sentence or significant parts of a sentence which are copied directly, are not enclosed in quotation marks and appropriately footnoted or referenced in the text; . direct quotations are not used, but text is paraphrased or summarised, and the source of the material is not acknowledged by footnoting or other reference in the text.
- 4 **DEFERRED EXAMINATIONS** (i) Deferred examinations will be granted at the Dean's discretion based on non-attendance for medical, compassionate or employment-related reasons having regard to item 1. If a deferred examination is granted students shall sit the deferred examination in the next semester examination period. If, for whatever reason, this deferred examination is not taken then the student will be graded 'F'. (ii) To be eligible for consideration for a deferred examination, students must have submitted a genuine attempt at all mandatory

assessment items. (iii) Deferral of an examination CANNOT be granted on an existing deferral in that course. (iv) Requests must be in writing to the Faculty Operations Manager clearly stating student name, student number, current address, course alpha-numeric identifier and name for the examination not attended. (v) Requests MUST BE supported by original or suitably authenticated documentation. (vi) Requests and documentation must be submitted to the Faculty Operations Manager within ten (10) calendar days of the missed examination date. (vii) Requests based on medical reasons must be supported by medical evidence on the appropriate University of Southern Queensland medical certificate or doctor's certificate. A medical certificate must be dated with the same date as the period of illness for which the absence from examination is being sought and clearly indicate the student's name and, if possible, student number (retrospective medical certificates will not be accepted for either assignment work or examinations). Only original or authenticated medical certificates will be accepted. A student's medical condition must be stated clearly (IN ENGLISH). (Certificates stating a student has a 'medical condition' may not be sufficient grounds for deferment of examination). Medical evidence must cover the student for the day(s) of the missed examination(s). (viii) Requests based on family/personal reasons must be supported by a clear statement (IN ENGLISH) from a medical practitioner, counsellor or independent member of the community. (ix) Requests based on employment-related reasons must be supported by a clear statement (IN ENGLISH) from the student's employer. (x) Students who have a medical condition or genuine compassionate or employment-related problems on the day of the examination are advised to obtain the relevant documentary evidence and NOT attempt the examination. If a student makes an attempt at the examination, the assessment item will be marked and a grade awarded. In these cases, a student cannot, after receiving a 'fail' grade, request a deferred examination or special consideration. (xi) Students who have been granted deferred examinations will not be granted a waiver of prerequisites, without the permission of the Heads of Department, in subsequent semesters (if they do not have a passing grade).

- 5 Course weightings of topics should not be interpreted as applying to the number of marks allocated to questions testing those topics in an examination paper. The examination may test material already tested in assignments.
 - 6 Mechanised erasers, mobile telephones and other electronic media are not permitted in exam venues.
 - 7 The examination will be part open/part closed. Dictionaries are NOT to be used in the examination.
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