



The University of Southern Queensland

## Course Specification

### Description: Accounting Honours D

| Subject | Cat-Nbr | Class | Term    | Mode | Units | Campus |
|---------|---------|-------|---------|------|-------|--------|
| ACC     | 4105    | 20219 | 1, 2003 | ONC  | 1.00  | TWMBBA |

|                        |        |
|------------------------|--------|
| <b>Academic Group:</b> | FOBUS  |
| <b>Academic Org:</b>   | FOB008 |
| <b>HECS Band:</b>      | 2      |
| <b>ASCED Code:</b>     | 080101 |

### 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   | 12.50         |
| 2. The accountability of business - to whom and for what - a review of various theoretical perspectives  | 12.50         |
| 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 | 12.50         |
| 4. User demands for, and market responses to the disclosure of environmental performance information   | 12.50         |
| 5. Sustainability and the role of triple bottom line reporting   | 12.50         |
| 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   | 12.50         |
| 7. Social accounting and social auditing   | 12.50         |
| 8. A review of recent government, industry and professional initiatives relating to social and environmental reporting   | 12.50         |

### **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 | 0.00         | 0.00   | Y        | 04 Mar 2003 |
| TO BE ADVISED | 0.00         | 0.00   | Y        | 04 Mar 2003 |
| TO BE ADVISED | 0.00         | 0.00   | Y        | 04 Mar 2003 |
| TO BE ADVISED | 0.00         | 0.00   | Y        | 04 Mar 2003 |

## **IMPORTANT ASSESSMENT INFORMATION**

- 1 Attendance requirements:  
It is the students' responsibility to attend and participate appropriately in all activities (such as lectures, tutorials, laboratories and practical work) scheduled for them, and to study all material provided to them or required to be accessed by them to maximise their chance of meeting the objectives of the course and to be informed of course-related activities and administration. If you are an International student in Australia it is a requirement of your student visa that you attend all classes at your campus.
- 2 Requirements for students to complete each assessment item satisfactorily:  
To complete each of the assessment items satisfactorily, students must obtain at least 50% of the marks available (or at least a grade of C-) for each assessment item.
- 3 Penalties for late submission of required work:  
If students submit assignments after the due date without prior approval then a penalty of 20% of the total marks gained by the student for the assignment will apply for each working day late.
- 4 Requirements for student to be awarded a passing grade in the course:  
To be assured of receiving a passing grade a student must attempt all of the summative assessment items, achieve at least 50% in the examination, achieve an aggregated mark of at least 50% in the total marks allocated for the assignments, and at least 50% of the available weighted marks for the summative assessment items.
- 5 Method used to combine assessment results to attain final grade:  
The final grades for students will be assigned on the basis of the weighted aggregate of the marks (or grades) obtained for each of the summative assessment items in the course.
- 6 Examination information:  
This is a closed examination. Candidates are allowed to bring only writing and drawing instruments into the examination.
- 7 Examination period when Deferred/Supplementary examinations will be held:  
Any Deferred or Supplementary examinations for this course will be held during the next examination period.
- 8 University Regulations:  
Students should read USQ Regulations 5.1 Definitions, 5.6 Assessment, and 5.10 Academic Misconduct for further information and to avoid actions which might contravene University Regulations. These regulations can be found at the URL: <http://www.usq.edu.au/SECARIAT/calendar/Part5/> or in the printed version of the current USQ Handbook. Students should also read The Guide to Policies and Procedures of the Faculty which can be found at the URL: <http://www.usq.edu.au/handbook/2003/business/polproc/index.htm> or in the printed version of the current USQ Handbook.

## **ASSESSMENT NOTES**

- 1 Assignments: (i) The due date for an assignment is the date by which a student must despatch the assignment to the USQ. The onus is on the student to provide proof of the despatch date, if requested by the Examiner. (ii) Students must retain a copy of each item submitted for assessment. This must be produced within five days if required by the Examiner. (iii) In accordance with University's Assignment Extension Policy (Regulation 5.6.1), the Examiner may grant an extension of the due date of an assignment in extenuating circumstances. 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. The Examiner shall consider the statement accompanying a late assignment and decide on the outcome. (iv) Assignments are to be submitted with the appropriate assignment cover. (v) The Examiner will normally only accept assessments that have been written, typed or printed on paper-based media. (vi) The Examiner will not accept submission of assignments by facsimile.
- 2 Course Weightings: 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.
- 3 Deferred Work: Students who, for medical, family/personal, or employment-related reasons, are unable to complete an assignment or to sit for an examination at the scheduled time may apply to defer an assessment in a course. Such a request must be accompanied by appropriate supporting documentation. One of the following temporary grades may be awarded: IDS (Incomplete - Deferred Examination); IDM (Incomplete Deferred Make-up); IDB (Incomplete - Both Deferred Examination and Deferred Make-up).

## **OTHER REQUIREMENTS**

- 1 Dishonest Actions: (i) Any student who is alleged to have 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. Joint pieces of assessment are not permitted unless written approval has been obtained from the Examiner. (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.
- 2 Deferred Examinations: (i) Deferred examinations will be granted based on non-attendance for medical reasons, family/personal reasons, or employment-related reasons. Deferred examinations must be recommended by the Faculty Assessment Coordinator and approved by the Examiner or Moderator or Dean's Nominee. 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 Assessment Coordinator 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 Assessment Coordinator 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 Head of Department, in subsequent semesters (if they do not have a passing grade).

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