



The University of Southern Queensland

## Course specification

The current and official versions of the course specifications are available on the web at <http://www.usq.edu.au/coursespecification/current>.  
Please consult the web for updates that may occur during the year.

### Description: Environmental Management Accounting

Subject	Cat-nbr	Term	Mode	Units	Campus
ACC	8104	2, 2010	EXT	1	Toowoomba

<b>Academic group:</b>	FOBUS
<b>Academic org:</b>	FOB008
<b>Student contribution band:</b>	3A
<b>ASCED code:</b>	080101

### STAFFING

Examiner: Geoff Slaughter  
Moderator: Peter Best

### OTHER REQUISITES

Students are required to have access to a personal computer, e-mail capabilities and Internet access to UConnect. Current details of computer requirements can be found at <http://www.usq.edu.au/ict/students/standards/default.htm>.

### SYNOPSIS

Concerns about the survival of planet earth and the role played by organisations in creating a sustainable environment have triggered the need for information that is useful for formulating strategy and making decisions. This course is designed to provide the necessary skills for managers to obtain such information. It will help decision makers incorporate environmental costs in their management of processes and products, supply chain, investment, performance appraisal and greenhouse emissions trading. Environmental management accounting allows decision makers to access information which may lead to increased cost savings and reductions in an organisation's environmental impact. With the skills provided in this course managers will have the opportunity to increase their organisation's performance both in financial and environmental terms.

### OBJECTIVES

On successful completion of this course, students should be able to:

1. understand and articulate the benefits of environmental management accounting in improving organisational performance and sustainability
2. demonstrate problem-solving skills through the use of environmental management accounting skills necessary to advise and assist management in the sustainable strategy, planning, decision making and control of organisations
3. demonstrate written communication skills by planning and writing a report
4. demonstrate ethical research and inquiry by including an ethical dimension in problem-solving activities

5. demonstrate academic and professional literacy through the research of current issues and debates in environmental management accounting through the examination of techniques, theories, and research
6. demonstrate an understanding of sustainable practice in relation to how environmental management accounting issues flow through communities, economies and the environment.

## TOPICS

	Description	Weighting (%)
1.	Introduction to environmental management accounting (EMA)	10.00
2.	Applying EMA	10.00
3.	Material flow balance	10.00
4.	Costing systems	10.00
5.	Supply chain and EMA	10.00
6.	Environmental investment appraisal	10.00
7.	Environmental performance appraisal	10.00
8.	Greenhouse emissions trading and EMA	10.00
9.	EMA links to environmental financial accounting	10.00
10.	Emerging issues	10.00

## TEXT and MATERIALS required to be PURCHASED or ACCESSED

ALL textbooks and materials are available for purchase from USQ BOOKSHOP (unless otherwise stated). Orders may be placed via secure internet, free fax 1800642453, phone 07 46312742 (within Australia), or mail. Overseas students should fax +61 7 46311743, or phone +61 7 46312742. For costs, further details, and internet ordering, use the 'Textbook Search' facility at <http://bookshop.usq.edu.au> click 'Semester', then enter your 'Course Code' (no spaces).

(There is no set text for this course. Students will be directed to readings on the Study Desk.)

## 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.

(Students are expected to refer to relevant professional and academic journals to enhance their knowledge. For completion of the assignments, students are to refer to recommended references cited below. Some of the journals in various university libraries that would be of interest include: Journal of Cost Management; Journal of Management Accounting Research, (AAA); Management Accounting Research, (CIMA); Accounting, Auditing and Accountability Journal; The European Accounting Review; Ecological Economics; Environmental Modelling and Software; Journal of Accounting Education; Journal of Accounting, Auditing and Performance Evaluation; Accounting Forum; Business Strategy and the Environment; Journal of Cleaner Production.)

CPA Australia

( <http://www.cpaaustralia.com.au>)

Institute of Chartered Accountants Australia

( <http://www.icaa.org.au>)

International Federation of Accountants *International Guidance Document, Environmental Management Accounting,*

( [http://www.ifac.org/Members/DownLoads/IFAC\\_Guidance\\_doc\\_on\\_EMA\\_FINAL.pdf](http://www.ifac.org/Members/DownLoads/IFAC_Guidance_doc_on_EMA_FINAL.pdf))

United Nations Division for Sustainable Development, United Nations, New York 2001, *Environmental management accounting: procedures and principles,*

( <http://www.un.org/esa/sustdev/publications/proceduresandprinciples.pdf>)

## STUDENT WORKLOAD REQUIREMENTS

ACTIVITY	HOURS
Assessments	30.00
Directed Study	52.00
Private Study	83.00

## ASSESSMENT DETAILS

Description	Marks out of	Wtg (%)	Due date	Objectives assessed	Graduate skill	Level assessed
ASSIGNMENT 1	100	20	19 Aug 2010	All	U1, U10, U2, U3, U4, U8, U9	3, 3, 3, 3, 3, 3, 3
ASSIGNMENT 2	100	50	30 Sep 2010	All	U1, U10, U2, U3, U4, U8, U9	3, 3, 3, 3, 3, 3, 3
ASSIGNMENT 3	100	30	05 Nov 2010	All	U1, U10, U2, U3, U4, U8, U9	3, 3, 3, 3, 3, 3, 3

## GRADUATE QUALITIES AND SKILLS

Elements of the following USQ Graduate Skills are associated with the successful completion of this course.

Ethical Research & Enquiry (Skill U1)	Advanced (Level 3 )
Sustainable Practice (Skill U10)	Advanced (Level 3 )
Problem Solving (Skill U2)	Advanced (Level 3 )
Academic, professional and digital literacy (Skill U3)	Advanced (Level 3 )
Written & Oral Communication (Skill U4)	Advanced (Level 3 )
Managmt, Planning & Org Skills (Skill U8)	Advanced (Level 3 )
Creatvty, Initiative & Entrprse (Skill U9)	Advanced (Level 3 )

## IMPORTANT ASSESSMENT INFORMATION

- 1 Attendance requirements:  
If you are an international student in Australia, you are advised to attend all classes at your campus. For all other students, there are no attendance requirements for this course. However, it is the students' responsibility 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.
- 2 Requirements for students to complete each assessment item satisfactorily:  
To satisfactorily complete an individual assessment item a student must achieve at least 50% of the marks. (Depending upon the requirements in Statement 4 below, students may not have to satisfactorily complete each assessment item to receive a passing grade in this course.)
- 3 Penalties for late submission of required work:  
If students submit assignments after the due date without prior approval of the examiner, then a penalty of 5% of the total marks gained by the student for the assignment may apply for each working day late up to ten working days at which time a mark of zero may be recorded.
- 4 Requirements for student to be awarded a passing grade in the course:  
To be assured of receiving a passing grade a student must achieve at least 50% of the total weighted marks available for the course.
- 5 Method used to combine assessment results to attain final grade:  
The final grades for students will be assigned on the basis of the aggregate of the weighted marks obtained for each of the summative assessment items in the course.
- 6 Examination information:  
There is no examination in this course.
- 7 Examination period when Deferred/Supplementary examinations will be held:  
Not applicable.
- 8 University Student Policies:  
Students should read the USQ policies Definitions, Assessment and Student Academic Misconduct to avoid actions which might contravene University policies and practices. These policies can be found at the URL  
[http://policy.usq.edu.au/portal/custom/search/category/usq\\_document\\_policy\\_type/Student.1.html](http://policy.usq.edu.au/portal/custom/search/category/usq_document_policy_type/Student.1.html).

## 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 assignment submitted for assessment. This must be produced within 24 hours if required by the examiner. (iii) The examiner may grant an extension of the due date of an assignment in extenuating circumstances. Computer systems failure will not be valid grounds for applications for extension of assignment due dates. If students wish to claim extenuating circumstances then they shall provide validated documentary evidence explaining the circumstances prior to relevant due date. The examiner shall consider the statement and decide on the outcome. No extension will be granted if an extension is applied for after the due date of the assignment. A request for an extension included with the late assignment will not be granted. (iv) No extension will be granted after the solution and results have been made available to students. (v) Assignments are to be submitted in accordance with assignment instructions provided or as directed by the examiner.
- 2 Referencing in assignments: Harvard (AGPS) is the referencing system required in this course. Students should use Harvard (AGPS) style in their assignments to format details of the information sources they have cited in their work. The Harvard (AGPS) style to be used is defined by the USQ Library's referencing guide at <http://www.usq.edu.au/library/help/referencing/default.htm>.
- 3 Course weightings: Course weightings of topics should not be interpreted as applying to the number of marks allocated to any aspects of the assessment assessing those topics.
- 4 Deferred work: Students who, for medical, family/personal, or employment-related reasons, are unable to complete an assignment at the scheduled time may apply to defer an assessment in a course. Such a request must be accompanied by appropriate supporting documentation. A temporary grade of IDM (Incomplete Deferred Make-up) may be awarded.

## OTHER REQUIREMENTS

- 1 Computer and software requirements will be outlined in the Introductory book.
  - 2 Students are required to have or have access to a personal computer system and any required software (see above) that are fully operational PRIOR to the commencement of the semester in which the course is offered. Systems failure will not be valid grounds for applications for extension of assignment due dates. Ensure backups are regularly maintained on external storage media, for example, CD, USB drive or floppy disk.
  - 3 Students will require access to email and Internet access to UConnect for this course.
  - 4 Some presentations will be made by students using the Wimba Live Classroom connection. For this, students will require a headset (microphone and speakers) and a webcam if they wish to be seen.
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