Business and Economics

ACCTG 780 : Special Topic: Sustainability Accounting and Integrated Reporting
(15 POINTS)
2021 Semester One

Course Prescription
Examines the theoretical and empirical literature on the role of sustainability accounting and integrated reporting and the determinants for the supply and demand for non-financial reporting and how this has evolved over time.

Course Overview
This course introduces students to the concept of sustainability accounting and how issues relating to sustainable development influence corporate behaviour. Sustainability reporting is the norm for large listed companies and many other organisations globally and this paper examines the information provided and the motivations for organisations to provide social and environmental disclosure. Integrated reporting (IR) is a new concept for corporate reporting that attempts to integrate both financial and non-financial information to provide a more holistic picture. This paper examines the history of IR and current practices.

Course Requirements
No pre-requisites or restrictions

Capabilities Developed in this Course

- **Capability 1:** Disciplinary Knowledge and Practice
- **Capability 2:** Critical Thinking
- **Capability 3:** Solution Seeking
- **Capability 4:** Communication and Engagement
- **Capability 6:** Social and Environmental Responsibilities

Graduate Profile: Bachelor of Commerce (Honours)
Learning Outcomes

By the end of this course, students will be able to:

1. Identify different theories that have been used to explain voluntary disclosures, including legitimacy, institutional and agency theory. (Capability 1, 2 and 4.1)
2. Identify the drivers for the introduction of integrated reporting IR and the examine the IR framework. (Capability 1, 3 and 4.2)
3. Critically examine literature on the adoption of IR by users. (Capability 1, 2, 4.2 and 6)
4. Identify future trends in sustainability and other non-financial reporting frameworks. (Capability 1, 4.1 and 6)

Assessments

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<tr>
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<th>Percentage</th>
<th>Classification</th>
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<tbody>
<tr>
<td>Assignments</td>
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<td>Group &amp; Individual Coursework</td>
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<tr>
<td>Presentation</td>
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<td>Project</td>
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Workload Expectations

For this course, you can expect 3 hours of lectures or class presentations per week, 4-6 hours of reading and thinking about the content per week and 2-4 hours of work per week on assignments and/or other preparation.

Delivery Mode

Learning Resources

The readings list will include academic articles on each topic.
Student Feedback

At the end of every semester students will be invited to give feedback on the course and teaching through a tool called SET or Qualtrics. The lecturers and course co-ordinators will consider all feedback and respond with summaries and actions.

Your feedback helps teachers to improve the course and its delivery for future students.

Class Representatives in each class can take feedback to the department and faculty staff-student consultative committees.

Digital Resources

Course materials are made available in a learning and collaboration tool called Canvas which also includes reading lists and lecture recordings (where available).

Please remember that the recording of any class on a personal device requires the permission of the instructor.

Academic Integrity

The University of Auckland will not tolerate cheating, or assisting others to cheat, and views cheating in coursework as a serious academic offence. The work that a student submits for grading must be the student's own work, reflecting their learning. Where work from other sources is used, it must be properly acknowledged and referenced. This requirement also applies to sources on the internet. A student's assessed work may be reviewed against online source material using computerised detection mechanisms.

Inclusive Learning

All students are asked to discuss any impairment related requirements privately, face to face and/or in written form with the course coordinator, lecturer or tutor.

Student Disability Services also provides support for students with a wide range of impairments, both visible and invisible, to succeed and excel at the University. For more information and contact details, please visit the Student Disability Services’ website http://disability.auckland.ac.nz

Special Circumstances

If your ability to complete assessed coursework is affected by illness or other personal circumstances outside of your control, contact a member of teaching staff as soon as possible before the assessment is due.

If your personal circumstances significantly affect your performance, or preparation, for an exam or eligible written test, refer to the University's aegrotat or compassionate consideration page https://www.auckland.ac.nz/en/students/academic-information/exams-and-final-results/during-exams/aegrotat-and-compassionate-consideration.html.

This should be done as soon as possible and no later than seven days after the affected test or exam date.
Learning Continuity

In the event of an unexpected disruption we undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions the University has contingency plans to ensure that access to your course continues and your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. You will be kept fully informed by your course co-ordinator, and if disruption occurs you should refer to the University Website for information about how to proceed.

Student Charter and Responsibilities

The Student Charter assumes and acknowledges that students are active participants in the learning process and that they have responsibilities to the institution and the international community of scholars. The University expects that students will act at all times in a way that demonstrates respect for the rights of other students and staff so that the learning environment is both safe and productive. For further information visit Student Charter https://www.auckland.ac.nz/en/students/forms-policies-and-guidelines/student-policies-and-guidelines/student-charter.html.

Disclaimer

Elements of this outline may be subject to change. The latest information about the course will be available for enrolled students in Canvas.

In this course you may be asked to submit your coursework assessments digitally. The University reserves the right to conduct scheduled tests and examinations for this course online or through the use of computers or other electronic devices. Where tests or examinations are conducted online remote invigilation arrangements may be used. The final decision on the completion mode for a test or examination, and remote invigilation arrangements where applicable, will be advised to students at least 10 days prior to the scheduled date of the assessment, or in the case of an examination when the examination timetable is published.