IB3M8-15 Accounting for Sustainability, People, Planet

26/27

Department
Warwick Business School
Level
Undergraduate Level 3
Module leader
Hendrik Vollmer
Credit value
15
Module duration
10 weeks
Assessment
Multiple
Study location
University of Warwick main campus, Coventry

Description

Introductory description

This is an elective module available for WBS and non-WBS students. To find detailed availability and to apply for this module, log in to my.wbs.ac.uk using your normal IT login details and apply via the my.wbs module application system. Once you've secured a place on my.wbs you should apply via your home department's usual process, which usually takes place via eVision. Note that you do not require the module leader's permission to study a WBS module, so please do not contact them to request it.

Module web page

Module aims

This module will allow students to develop an understanding of:

- The historical emergence of social, environmental, and sustainability accounting.
- Current practices of such accounting including attempt at formulating reporting frameworks.
- The challenges of establishing ecological accountability in business as well as in government.

-Ecological, accountability, and legitimacy issues in global value chains, including the role of accounting in colonialism.
- The challenges of postcolonialism and its implications for business and government.

Outline syllabus

This is an indicative module outline only to give an indication of the sort of topics that may be covered. Actual sessions held may differ.

The history of social and environmental accounting:

- Origins of social and environmental reporting.
- The rise of sustainability discourses and policies.
- Social and environmental accounting projects in the accounting profession.
  Reporting frameworks:
- Global Reporting Initiative.
- Integrated Reporting, e.g., IIRC and SASB.
  Accounting for sustainability and the use of natural resources:
- Accounting according to the UN's Sustainable Development Goals.
- Environmental impact assessment.
- Carbon and water accounting.
  Accountability in global value chains:
- Accounting for social and environmental issues along value chains.
- Accounting for certification schemes (fair trade and others).
  Postcolonial accountability:
- Accounting's role in the colonial degradation of communities and ecologies.
- Accounting and indigenous knowledges.
- Accounting's role in contemporary socio-environmental conflicts.
  Contemporary challenges of social and ecological accounting:
- Limits of current sustainability reporting and management accounting practices.
- Criticisms of blended forms of accounting and "green finance".

Learning outcomes

By the end of the module, students should be able to:

- Understand the motivations, histories, and current practices of social and environmental accounting within the context of global sustainable development.
- Understand current issues of social and environmental reporting and how accounting and information systems contribute to the ability of organisations to manage their impact on communities and the environment.
- Understand the emancipatory potential of stakeholder-orientated accounting and accountability practices.
- Appreciate how accounting practices moderate organisations' impact on social and natural environments.
- Develop personal ideas, arguments and opinions in relation to important issues in social and environmental accounting and to ecological and postcolonial accountability.

Indicative reading list

Reading lists can be found in Talis

Interdisciplinary

This module draws on interdisciplinary scholarship on accounting and accountability from across the social sciences. It presents an opportunity for students with different disciplinary backgrounds from within the business school and across the university to engage in interdisciplinary debate and sensemaking about our challenges to manage and govern in a more sustainable manner.

Subject specific skills

By the end of the module the student should be able to:

- Sense the practical and ethical importance of social and environmental accounting practices both in reporting and managing organisational performance and its impact on social and natural environments.
- Use a variety of approaches to assess the environmental impact of organisational activities and organisational
  accounting and information system practices.
- Being able to contribute to the further development of organisational reporting and management accounting practices as they relate to social and environmental concerns.

Transferable skills

By the end of the module, the student should be able to:

- Critically evaluate ideas, frameworks, and practices relating to the ecological accountability of business and government.
- Demonstrate analytical and debating skills in oral communication.
- Appreciate the socio-political ramifications of accounting practice.

Study

Study time

Type	Required
Lectures	10 sessions of 1 hour (7%)
Seminars	9 sessions of 1 hour (6%)
Online learning (independent)	10 sessions of 1 hour (7%)
Total	150 hours

Type	Required
Private study	48 hours (32%)
Assessment	73 hours (49%)
Total	150 hours

Private study description

Directed reading, seminar preparation and private study.

Costs

No further costs have been identified for this module.

Assessment

You do not need to pass all assessment components to pass the module.

Assessment group A2

	Weighting	Study time	Eligible for self-certification
Individual Assignment (15 CATS)	90%	66 hours	Yes (extension)
Participation (15 CATS)	10%	7 hours	No

Assessment group R2

	Weighting	Study time	Eligible for self-certification
Individual Assignment	100%		Yes (extension)

Feedback on assessment

Written individual and cohort feedback provided via my.wbs.

Availability

There is currently no information about the courses for which this module is core or optional.