

IB9RU-15 Grand Challenges, Accountability, and Professional Expertise

26/27

Department

Warwick Business School

Level

Taught Postgraduate Level

Module leader

Hendrik Vollmer

Credit value

15

Module duration

10 weeks

Assessment

100% coursework

Study location

University of Warwick main campus, Coventry

Description

Introductory description

In this module we explore the core aspects of accountability and accounting practice, and the characteristics of professional expertise, that operate as central mechanisms in making the grand challenges of sustainable development practicable.

Module aims

The module will equip students with conceptual and technical knowledge that enables a systemic understanding of, and critical reflection upon, current practice in sustainability accounting and related forms of financial and non-financial expertise. We will discuss the role of the accounting professions in shaping accountability, both in relation to conventional reporting practices and accounting standards and in the developing context of sustainability reporting and sustainability accounting practice. We will focus on the concept of materiality and explore current responses to the grand challenges of climate change, biodiversity loss, and economic inequality. We will also appreciate the role of counter accounts in how accountability shapes up over time and in relation

to how professional expertise adapts to new challenges and concern.

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.

Week 1: Grand challenges and changing accountabilities

How is accountability changing against the background of the United Nations Sustainable Development Goals?

Week 2: Understanding Accountability

What are the possibilities of accountability and how are they realised in practice?

Week 3: Understanding Materiality

How do we decide what to account for and how to account for it?

Week 4: Professional Expertise 1: Reporting Frameworks

How are reporting frameworks constructed and legitimised?

Week 5: Professional Expertise 2: Audit and Assurance

How do professional services respond to the demand for assurance?

Week 6: Climate Change and Carbon Accounting

How have climate change concerns been translated into accountabilities and accountings?

Week 7: Biodiversity and Ecosystems

How can we account for biodiversity and impact on ecosystems?

Week 8: Economic Inequality and Social Impact

How can we account for economic inequality and social impact?

Week 9: Counter-Accounting

How do alternative accounts and counter-accounts help in developing accountabilities?

Week 10: Scenario Planning and the Future of Professional Expertise

How does professional expertise need to develop in responding to the grand challenges?

Learning outcomes

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

- Demonstrate how grand challenges impact the accountability of organisations and decision-makers as well as accounting practices in organisations and between organisations and their stakeholder.
- Understand current responses to the grand challenges of climate change, biodiversity loss, and economic inequality.
- Appreciate the role of counter accounts in developing accountability.
- Recognise the role of scenario planning in risk management and the continuous development of professional expertise.
- Explain and discuss the ongoing development and change of accounting frameworks.

Indicative reading list

[Reading lists can be found in Talis](#)

Interdisciplinary

This module draws on insights from interdisciplinary accounting research which in turn draws from mainly from management and organisation studies, sociology, political science, and philosophy.

Subject specific skills

Investigate the role of the accounting professions in shaping accountability.
Use the concept of materiality in determining the adequacy of accounting practice.

Transferable skills

Develop problem framing and problem solving skills in interrogating the construction of professional expertise.

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%)
Private study	47 hours (31%)
Assessment	74 hours (49%)
Total	150 hours

Private study description

Private study to include preparation for lectures

Costs

No further costs have been identified for this module.

Assessment

You must pass all assessment components to pass the module.

Assessment group A1

Weighting Study time Eligible for self-certification

Assessment component

Individual assignment of 3000 words	100%	74 hours	Yes (extension)
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Reassessment component is the same

Feedback on assessment

via my.wbs

Availability

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