



Australian School of Business

Accounting

Never Stand Still

Australian School of Business

ACCT5961 REPORTING FOR CLIMATE CHANGE AND SUSTAINABILITY

Course Outline Semester 2, 2013

Part A: Course-Specific Information

Part B: Key Policies, Student Responsibilities and Support

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PART A: COURSE-SPECIFIC INFORMATION

1 STAFF CONTACT DETAILS

Position	Name	Email	Consultation time and location	Phone
Lecturer (Course Coordinator)	Dr Maria Balatbat	M.Balatbat@unsw.edu.au	1-2pm; 5-6pm Tuesday QUAD 3061a	93855808

Consultation times above are during lecture weeks only. Other times are by appointment only. If you have any questions on course administration, your contact is Dr Maria Balatbat at the first instance.

2 COURSE DETAILS

2.1 Teaching Times and Locations

Seminars start in Week 1 and ends in Week 12. The time and location are:

Day	Time	Location
Tuesdays	6:00 PM to 9:00 PM	Tyree LG03

2.2 Units of Credit

The course is worth 6 units of credit.
There is no parallel teaching in this course.

2.3 Summary of Course

The Brundtland report (1987) also referred to as “Our Common Future” alerted the world to the urgency of making progress toward economic development that could be sustained whilst minimising the depletion of natural resources and harm to the environment. This course explores issues related to climate change and sustainability and the implications for industry sectors and businesses. Established and proposed policy frameworks are surveyed and evaluated to highlight the significance of transparency and accountability in reporting economic, environmental and social performance. The current state and trends in accounting and reporting for carbon emissions in regulated and voluntary setting will be covered, including the mandatory reporting requirements in Australia under the *National Greenhouse and Energy Reporting Act 2007* (Cth) (NGER Act). An overview and assessment of the current practices in assurance for sustainability reports and greenhouse gas disclosures will also be covered.

2.4 Course Aims and Relationship to Other Courses

The primary objectives of the course are to provide students with:

1. awareness and understanding of issues related to climate change and sustainability and the opportunities/challenges it presents to businesses;
2. awareness and understanding of voluntary and mandatory reporting frameworks and how these initiatives aim to address climate change and sustainable development issues (e.g. GHG Protocol; GRI, <IR>, CDP)
3. awareness of emission reduction strategies (e.g. energy efficiency initiatives);
4. awareness of Australia's climate policy and legislative framework (e.g. Carbon Pricing Mechanism, NGER Act) and how these affect the accounting and reporting policies of businesses; and,
5. awareness and understanding of the trends in the assurance of sustainability and GHG reports.

This course is:

- an elective unit available to any Master courses offered in the Australian School of Business;
- an elective unit in the Master of Environmental Management (MEM);
- and may be made available in other programmes.

This subject requires no prior knowledge of the science or public policy aspects of climate change.

2.5 Student Learning Outcomes

The course learning outcomes (CLO) outlined below are what you should be able to DO by the end of this course if you participate fully in learning activities and successfully complete the self-reflection questions and assessments.

Content-Based Learning Outcomes

1. Understand emerging issues that arise due to climate change and its implications to businesses.
2. Understand why businesses need to support sustainable development practices.
3. Identify and understand strategies to adapt and mitigate the effects of climate change (e.g. energy reduction strategies)
4. Articulate understanding of mandatory and voluntary and reporting frameworks on sustainability and be able to identify the costs and benefits of these initiatives (e.g. GRI, <IR>, CDP)
5. Understand and articulate the requirements of the National Greenhouse and Energy Reporting (NGER) Act; and,
6. Understand the role of assurance in sustainability reporting and GHG reporting.

Desired Skill-Based Learning Outcomes

7. Learn independently and assume responsibility for your own learning process and appreciate that as a business professional you will need to continue to develop your skills as business issues emerge in a competitive economy;
8. Develop ability to do independent research and identify relevant information needed to make business decisions and apply this in a business situation.
9. Develop skills to engage and communicate with peers and lecturers in classroom discussions.
10. Develop ability to function effectively in a team base environment.
11. Develop awareness of ethical, environmental and sustainability considerations in business decision-making and practice.

The Learning Outcomes in this course will also help you to achieve some of the overall Program Learning Goals and Outcomes for all postgraduate coursework students in the ASB. Program Learning Goals are what we want you to BE or HAVE by the time you successfully completed your degree (e.g. 'be an effective team player'). You demonstrate this by achieving specific Program Learning Outcomes – what you are able to DO by the end of your degree (e.g. 'participate collaboratively and responsibly in teams').

ASB Postgraduate Coursework Program Learning Goals and Outcomes

24 Knowledge: Our graduates will have current disciplinary or interdisciplinary knowledge applicable in local and global contexts.

You should be able to identify and apply current knowledge of disciplinary or interdisciplinary theory and professional practice to business in local and global environments.

2. Critical thinking and problem solving: Our graduates will have critical thinking and problem solving skills applicable to business and management practice or issues.

You should be able to identify, research and analyse complex issues and problems in business and/or management, and propose appropriate and well-justified solutions.

3. Communication: Our graduates will be effective communicators in professional contexts.

You should be able to:

- a. Produce written documents that communicate complex disciplinary ideas and information effectively for the intended audience and purpose, and
- b. Produce oral presentations that communicate complex disciplinary ideas and information effectively for the intended audience and purpose.

4. Teamwork: Our graduates will be effective team participants.

You should be able to participate collaboratively and responsibly in teams, and reflect on your own teamwork, and on the team's processes and ability to achieve outcomes.

24 Ethical, social and environmental responsibility: Our graduates will have a sound awareness of ethical, social, cultural and environmental implications of business issues and practice.

You should be able to:

- a. Identify and assess ethical, environmental and/or sustainability considerations in business decision-making and practice, and
- b. Consider social and cultural implications of business and /or management practice.

24 Leadership: Our graduates will have an understanding of effective leadership. (MBA and MBT programs only).

You should be able to reflect on your personal leadership experience, and on the capabilities necessary for leadership.

For more information on the Postgraduate Coursework Program Learning Goals and Outcomes, see Part B of the course outline.

The following table shows how your Course Learning Outcomes (see above) relate to the overall Program Learning Goals and Outcomes, and indicates where these are assessed or these may also develop other class activities:

Program Learning Goals and Outcomes		Course Learning Outcomes (CLO)	Course Assessment Item
<i>This course helps you to achieve the following learning goals for all ASB postgraduate coursework students:</i>		<i>On successful completion of the course, you should be able to:</i>	<i>This learning outcome will be assessed in the following items:</i>
1	Knowledge	CLO 1-6	<ul style="list-style-type: none"> • Seminar engagement with peers, lecturers and guest speakers • Personal carbon footprint exercise • Individual essay on sustainability reports • Group case study • Final exam
2	Critical thinking and problem solving	CLO 1-6	<ul style="list-style-type: none"> • Seminar engagement with peers, lecturers and guest speakers • Personal carbon footprint exercise • Individual essay on sustainability reports • Group case study • Final exam
3a	Written communication	CLO 1-9 CLO 11	<ul style="list-style-type: none"> • Personal carbon footprint exercise • Individual essay on sustainability reports • Group case study • Final exam
3b	Oral communication	CLO 1-6 CLO 9 CLO 11	<ul style="list-style-type: none"> • Seminar engagement with peers, lecturers and guest speakers • Group presentation
4	Teamwork	CLO 9-10	<ul style="list-style-type: none"> • Group report • Group presentation
5a.	Ethical, environmental and sustainability responsibility	CLO 1-8 CLO 11	<ul style="list-style-type: none"> • Personal carbon footprint exercise • Individual essay on sustainability reports • Group case study • Final exam Seminar engagement
5b.	Social and cultural awareness	CLO 1-8 CLO 11	<ul style="list-style-type: none"> • Seminar engagement with peers, lecturers and guest speakers • Individual essay on sustainability reports • Group case study

3 LEARNING AND TEACHING ACTIVITIES

3.1 Approach to Learning and Teaching in the Course

Students should commit to co-learning with instructors, peers and guest lecturers to develop awareness and understanding of the developing issues related to climate change and sustainability. This requires students to read the assigned materials before class and contribute and participate in the class discussions. Given the breadth of disciplines involved in understanding the phenomenon of climate change and its effect on sustainability, it is expected that there will be a myriad of materials available for curious minds. Although the course covers limited parts of the materials available, students should still expect this course to be reading intensive. Students should learn to skim read the suggested reading materials.

All the materials are available in the course website (blackboard) and students may print them at their leisure, when (and if) needed.

General references are also suggested for additional reading to allow students to better understand the issues surrounding the climate change and sustainability space and therefore allow students to participate in the on going debate on these topical issues. There are also useful websites that students may peruse to supplement these readings. Some of these are provided in Section 5 of this course outline.

3.2 Learning Activities and Teaching Strategies

The course consists of weekly three-hour seminar style classes. In most classes, the format will include a combination of some of the following activities:

- Powerpoint presentations and class discussions
- Video presentations
- In-class exercises
- Guest lecturers in selected weeks with open forum
- Panel Speakers and open forum
- Case study and group discussion in selected weeks
- Formal presentation of a comprehensive case study
- Site visit (e.g. energy efficient work place)

At university, the focus is on your self-directed search for knowledge. Reading materials, lectures, presentations by practitioners, assessments and other resources are provided to help you learn. It is up to you to choose how much work you do in each part of the course: preparing for classes; researching on topic covered; attempting assigned questions; completing assignments; studying for exams; or seeking assistance from peers or teaching staff. You must choose an approach that best suits your learning style and goals in this course. The aim is to provide you with a flexible but directed learning approach.

The fundamental approach to learning in this course can be summarised in the following statements:

Understand rather than ***Memorise***
Take responsibility for learning rather than ***Blame others for failure***
Explore and test ideas rather than ***Limit yourself to facts***
Work collaboratively with others rather than ***Compete with peers***
Enjoy the experience and you cannot fail¹

4 ASSESSMENT

4.1 Formal Requirements

In order to pass this course, you must:

- achieve a composite mark of at least 50; and
- make a satisfactory attempt at all assessment tasks shown below.

Assessment Task	Weighting	Length	Due date
Personal Carbon Footprinting Exercise	10%	Two-pages (single space font 11)	20 August
Individual Essay: Content Analysis and Comparison of Sustainability Reports	15%	Two-pages (single space font 11)	17 Sept
Comprehensive Group Case Study Commitment to Sustainability Essay (R) and Oral Presentation (P)	10%(R) 10%(P)	5-pages (single space font 11)	22 October
Seminar Engagement	5%	Continuing	Continuing
Final Exam – Open Notes	50%	Two hours plus 10 minutes reading time	TBA

More details of the assessments are discussed below. Late assignments will incur 10% penalty per day including weekends.

Personal Carbon Footprinting Exercise (15%)

This activity will encourage students to start measuring their carbon footprint with the view that this will persuade them to make a conscious effort to reduce their footprint in future.

In Week 2 students will be introduced to several carbon footprinting tools/calculators to attempt to measure the carbon emissions of their current lifestyle (e.g. ISA GHG Calculator; AGHG Calculator EPA Victoria). For example, ISA GHG calculator allows an individual or household to keep track of their carbon footprint by keeping track of their expenses (or making an estimate) on each line item provided. The dollar amount spent on each item is converted to a kg of CO₂-e using a formula derived by ISA based on averages of different products and producers.

¹ Game, A. and A. Metcalfe, 2003, *The First Year Experience*, Federation Press, Sydney.

An example of this worksheet follows and this is available for download at <http://www.isa.org.usyd.edu.au/>.

Calculate your annual carbon footprint

Fill in the amounts in the yellow cells that **you** consume in a full year.

Amounts are in Australian dollars and apply to the Australian economy.

Your emissions will be automatically calculated, as in Column G.

Emissions associated with exports are excluded.

To convert to annual figures use more familiar figures such as weekly costs. You can also enter formulae.

For shared items make sure you divide expenses by **the number of people** living in your household.

Item	Assumptions/calculations	Amount (in \$)	Your emissions (kg of CO ₂ -e)	Average Australian
Food			0 kg	3000 kg
Meat products			0 kg	
Dairy products			0 kg	
Fruit and vegetables			0 kg	
Bread, flour and cereals			0 kg	
All other food and beverages			0 kg	
Housing			0 kg	6500 kg
Construction and maintenance			0 kg	
Rent, mortgage and lodgement expenses			0 kg	
Electricity (conventional)			0 kg	
Natural gas			0 kg	
Mobility (other than work related)			0 kg	3500 kg
Private car or motorbike purchase, repair, service			0 kg	
Petrol or diesel			0 kg	
Public transport			0 kg	
Air travel (moderate emissions scenario)			0 kg	
Goods (other than second-hand)			0 kg	4000 kg
Appliances and furniture			0 kg	
Clothing and shoes			0 kg	
Other goods			0 kg	
Services			0 kg	4000 kg
Water, waste and sewerage			0 kg	
Financial, legal and accounting, insurance, communications			0 kg	
Entertainment and all other services (cafes, restaurants, sport, etc)			0 kg	
Government services and defence			0 kg	
Totals		\$0	0 t	21 t
Average World Citizen			4.5 t	
Average person in India			1.5 t	

Please note that this is a relatively simply calculator - more detailed calculators can be developed by ISA.

The estimates given in the table are averages over different products and producers and thus only indicative for your consumption.

Nevertheless, the overall total will in general be quite accurate.

www.isa.org.usyd.edu.au

Required:

1. A table quantifying GHG emissions using the GHG calculator provided showing GHG emissions for an individual or household. The report must explain the methodology used and explain whether the calculation is being prepared for an individual or household. The spreadsheet and graph are excluded from the page limit.
2. Submit a two-page report covering the following discussion:
 - a) The report must explain methodology used and state whether the calculation is being prepared for an individual or household

- b) Your activities considered in the calculation. For example: your activities that require use of energy or fuel. You should also classify your energy into sources of emissions (i.e. Scope 1 or Scope 2)
- c) Critically evaluate this GHG calculator, particularly the sources of uncertainty in measuring your personal GHG emissions. What factors will affect the credibility and accuracy of the GHG level generated by this tool.
- d) Propose a better way to calculate a your carbon footprint to ensure accuracy and credibility of this number.
- e) Initiatives that you will undertake in future to use less energy as a result of taking this course.

The two-page report is due 6 pm on Tuesday 20 August 2013. Sending this via e-mail to m.balatbat@unsw.edu.au. Subject title of e-mail should be Carbon Footprinting Exercise and attachment should be named zSID_GHG.pdf or doc. SID is your student number. Note that anything beyond the two-page limit will not be marked.

The individual submission will be assessed as follows:

Assessment Criteria	Marks allocated
Carbon Footprint & Methodology	2
Discussion of Activities & Appropriate Classification or sources of emissions	2
Sources of Uncertainty	2
Recommendations for Improvement	2
Initiatives to undertake in future	2
Total marks	10

Individual Assignment (15%)

Content Analysis and Comparison of CSR performance (Novo Nordisk)

Read the case study titled “Novo Nordisk: A commitment to Sustainability” prepared by the Harvard Business School. A copy of this case is available from Blackboard. Then students should download the Annual Reports of Novo Nordisk (NN) for the years 2011 and 2012. These are also available for download on Blackboard or from the website of Novo Nordisk.

Required:

1. Peruse the annual reports of Novo Nordisk and select three (3) initiatives that address social and/or environmental issues that are relevant to the core activities of Novo Nordisk. (e.g. energy efficiency, water savings, recycling, labour, health and safety, equal employment opportunity). You should select similar initiatives to allow ease of comparison later.
2. Submit a two-page essay addressing the following tasks:

- a. Describe each initiative and discuss why you selected this initiative (e.g. – why you think this is core activity or materially significant or important to NN-)
- b. For each initiative, describe or state how NN is able to assess the company's performance on this aspect. Identify all key performance indicators reported or qualitative discussions provided on this aspect.
- c. Compare and assess the performance over the two-year period (Did the performance of NN improve/deteriorate?)
- d. Recommend possible improvements in the 3 initiatives chosen in terms of the form and content of the item reported. Are there other performance indicators that are worthwhile to report? You may use other reports to substantiate this. For example indicators used by competitors, other companies or those suggested in sustainability reporting guidelines such as the GRI.

The two-page essay is due 6 pm on Tuesday 17 September 2013 by e-mailing your submission (m.balatbat@unsw.edu.au). Subject title of e-mail should be Sustainability Reporting and attachment should be named zSID_CSR.pdf or doc. SID is your student number. Note that anything beyond the two-page limit will not be marked.

The individual submission will be assessed as follows:

Assessment Criteria	Marks allocated
Identification of initiatives	4
Assessment and comparison of the performance of each initiative	6
Suggested recommendations and its applicability to assigned company	3
Presentation and organisation	2
Total marks	15

Comprehensive Case Study (20%)

The comprehensive case study is a formal case titled “Novo Nordisk: A Commitment to Sustainability” prepared Robert Eccles of the Harvard Business School (HBS). The case describes the early commitment of a European pharmaceutical company, Novo Nordisk, to integrated reporting. Novo Nordisk is one of the pioneers of integrated reporting and it emerged out of its commitment to a “triple bottom line approach to managing the company.” The case describes the company's “Blueprint or Change Programme” designed to facilitate stakeholder engagement and communicate how the company delivered value to business and society. The case also provides an investor perspective on the company's integrated reporting efforts and its plans for how to improve it in the future.

The case study is expected to develop critical thinking and problem solving skills in students. This case will also provide students the opportunity to apply the knowledge learnt from the course.

The case study is a group effort hence students should work together for a common purpose and also take this opportunity to develop their teamwork skills. There is no peer assessment in this case study. Members of the group will be awarded a common mark based on the quality of the written assignment and the quality of class presentation.

As part of a copyright agreement with HBS, students are not to use this case for any other purpose except for class discussions. Students are also not authorised to make copies of the case without prior permission from HBS.

In brief, the case requirements include:

- A. **A written group report** of no more 5 pages; single space; using minimum font 11 addressing **all** questions required in the case study. This report should be handed to the lecturer just before the group presentation.
- B. **Group presentation** on a specific question to be allocated by the lecturer.

More details of the case and its requirements are available for download from Blackboard.

This case study mark is worth a total of 20 marks and allocated as follows:

Assessment Criteria	Marks allocated
Technical Component of written report <ul style="list-style-type: none"> • Demonstrates ability to address all questions • Clarity, conciseness and quality of responses to all questions • Concise (ie. Not repetitive) • Report is well structured and cohesive 	8
Presentation and organisation of written report <ul style="list-style-type: none"> • Report has a summary, introduction and conclusion. • Report has a nice layout and uses section headings when appropriate • Report is within word/page limit • Report is well written (i.e. careful with use of grammar and no spelling errors). • Report is appropriately referenced. 	2
Group presentation <ul style="list-style-type: none"> • Organisation and participation of all group members • Quality of presentation slides (readable and interesting) • Engaging presentation 	10
Total marks	20

Seminar Engagement (5%)

Key aims of the seminar engagement are two-fold, that is, to encourage timely and active independent learning and facilitate peer-based knowledge sharing.

Seminar engagement will be determined using the following guidelines:

-
- | | |
|-----|--|
| 2-5 | Attendance of most seminars and attentive participation* and informative and and constructive contribution to seminars |
| 24 | Attendance of most seminars and attentive participation* |
| 24 | Frequent absentee and no participation at all when in-class |
-

*Students who find it difficult to attend most seminars should consult with the lecturer.

Final exam (50%)

The exam is of two-hour duration and is an open book exam. You may bring to the examination any study notes and calculators. However, laptop and other electronic devices are prohibited.

Quality Assurance

The ASB is actively monitoring student learning and quality of the student experience in all its programs. A random selection of completed assessment tasks may be used for quality assurance, such as to determine the extent to which program learning goals are being achieved. The information is required for accreditation purposes, and aggregated findings will be used to inform changes aimed at improving the quality of ASB programs. All material used for such processes will be treated as confidential and will not be related to course grades.

5 COURSE RESOURCES

The website for this course is on UNSW Blackboard at:

<http://lms-blackboard.telt.unsw.edu.au/webapps/portal/frameset.jsp>

Reading materials used are listed in the weekly seminar schedule of this course outline. Some of these materials are available from the course website (blackboard) but other materials may need to be downloaded from other websites as indicated. Handouts will also be distributed during the seminar as appropriate.

Useful general reading references:

- Eccles, R. and M. Krzus (2010). *One Report: Integrated Reporting for Sustainable Strategy*, New Jersey, John Wiley & Sons.
- Hodgkinson, D. And R. Garner (2008). *Global Climate Change Australian Lay and Policy*, Sydney, Lexis Nexis Butterworths.
- Hopwood, A., J. Unerman, and J. Fries (Eds.), (2007). *Accounting for Sustainability: Practical Insights*, London, Earthscan.
- Jackson, T. (2009). *Prosperity Without Growth: Economics for a Finite Planet*, Oxon, Earthscan.
- McKay, D. (2008). *Sustainable Energy without the hot air*, Cambridge. (see <http://www.withouthotair.com/>)
- Moscardo, Lamberton, Wells et al. (2013). *Sustainability in Australian Business, Principles and Practice*, Queensland, John Wiley & Sons.
- Smith, M., K. Hargroves and C. Desha (2010). *Cents and Sustainability Securing Our Common Future by Decoupling Economic Growth from Environmental Pressures*, London, Earthscan.
- Unerman, J, J. Bebbington, and B O'Dywer (Eds.), (2007). *Sustainability, Accounting and Accountability* editors London and New York, Routledge.

The following websites are also useful references:

- www.ipcc.ch
- <http://www.csiro.au>
- <http://www.climatechange.gov.au/>
- <http://www.globalreporting.org>
- <http://www.sustainability.com>
- www.accsr.com.au
- www.ethics.org.au
- <https://www.cdproject.net>
- <http://www.accountingforsustainability.org>
- <http://www.ifac.org>
- <http://www.kpmg.com/AU/>
- <http://www.ceem.unsw.edu.au>
- <http://www.theiirc.org/>
- http://www.deloitte.com/view/en_AU/au/index.htm
- <http://www.ey.com/AU/en/Home>
- <http://www.pwc.com.au/>

6 COURSE EVALUATION AND DEVELOPMENT

This course was introduced in 2009 and is expected to develop in time with international and national developments. Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. As a major stakeholder, your feedback is important and you will be able to contribute to this process by participating in UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process later in the semester.

7 COURSE SCHEDULE

	Seminar topic/Activity
Week 1 30 July	Introduction to Climate Change and Sustainability and its Implications to Businesses
Week 2 6 August	Accounting for and Reporting of Greenhouse Gas Emissions
Week 3 13 August	Energy Efficiency
Week 4 20 August	Environmental Management Systems Carbon Footprinting Assessment due 6pm (10%)
Week 5 & 6 27 August 3 September	Corporate Social Responsibility (CSR) Reporting – The Global Reporting Initiative and <Integrated Reporting>
Week 7 10 September	Introduction to Carbon Markets and the Accounting for Carbon Emission Permits
Week 8 17 September	Socially Responsible and Ethical Investing Individual essay due before 6pm (15%)
Week 9 24 September	Reporting requirements under the NGER Act NGER Act: Commercial Implications and Client Advice
28 September to 7 October	Midsession Break
Week 10-11 8 & 15 October	Sustainability and GHG Assurance (International framework)
Week 12 22 October	Class presentation and essay due (20%)

8 GUEST SPEAKERS IN PRIOR YEARS

Crosbie Baulch, Rio Tinto
Pablo Berrutti, Perpetual
Martin Blake, Blake Advisory
Paul Dobson, Deloitte
Keryn Hassall, Carbon Capability
Tim Jordan, Deutsche Bank
Nicky Landsbergen, Ernst & Young
Ross Lum, Department of Climate Change and Energy Efficiency
Jenny Merckley, KPMG
Vanessa Piercey, Banarra
Paul Osmond, UNSW Built Environment
Joe Pryor, Department of Climate Change and Energy Efficiency
Hazel Rowley, UNSW Water Research Centre
Mark Spicer, KPMG
Lee Stewart, Fujitsu
Paul Twomey, UNSW Centre for Energy and Environmental Markets

(Note: This list is subject to change without notice)

9 SUMMARY OF COMMON ABBREVIATIONS

AASB	Australian Accounting Standards Board
CDLI	Carbon Disclosure Leadership Index
CDP	Carbon Disclosure Project
CDM	Clean Development Mechanism
CDSB	Climate Disclosure Standards Board
CERs	Certified Emission Reductions
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CO ₂	Carbon dioxide
CO ₂ -e	Carbon dioxide equivalent
CPM	Carbon Pricing Mechanism
CSR	Corporate Social Responsibility
ESG	Environmental, Social and Governance
ERUs	Emission Reduction Units
ETS	Emissions Trading Scheme
EU	European Union
GEDO	Greenhouse and Energy Data Officer
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
IASB	International Accounting Standards Board
IAASB	International Auditing and Assurance Standard Board
IFRIC	International Financial Reporting and Interpretations Committee
IIRC	International Integrated Reporting Committee
<IR>	Integrated Reporting
ISO	International Standards Organization
JI	Joint Implementation
LCA	Life Cycle Assessment
LCT	Life Cycle Thinking
MRET	Mandatory Renewable Energy Target
NGER	National Greenhouse and Energy Reporting
OSCAR	Online System for Comprehensive Activity Reporting
P&L	Profit and Loss
R&D	Research and Development
RECs	Renewable Energy Certificates
SRR	Social responsibility reporting
SIGMA	Sustainability Integrated Guidelines for Management
TBLR	Triple bottom line reporting
UNIPCC	United Nations International Panel for Climate Change
WBCSD	World Business Council for Sustainable Development
WRI	World Research Institute

10 DETAILS OF SEMINARS

Week 1 - Introduction to Climate Change and Sustainability and its Implications for Accounting and Reporting – Risks and Opportunities

Learning Objectives:

- a) Awareness of issues on climate change and role of human activities in this phenomenon;
- b) Understand that the world is too dependent on fossil fuels and introduce other sources of energy (e.g. renewable energy sources such as wind and solar power);
- c) Understand opportunities and challenges that face businesses; and,
- d) Awareness of international and government initiatives to address climate change and sustainability issues, particularly initiatives in Australia that promotes energy efficiency.

Pre reading:

- Hodgkinson, D. and R. Garner, 2008. *Global Climate Change Australian Lay and Policy*, Sydney, Lexis Nexis Butterworths, pp 2-31
- Krugman, P., 2010, 'Building a Green Economy', The New York Times, 4 November 2010, available at:
http://www.conservationrealestate.org/images/Building%20a%20Green%20Economy_20100415_103824.pdf
- PricewaterhouseCoopers and Institute of Chartered Accountants, 2010, *Business briefing series, 20 Issues on the business implications of carbon cost*, PwC and ICAA, Sydney.
- PricewaterhouseCoopers, 2009, *Carbon ready or not ... A survey of Australian business leaders' preparedness for the carbon-constrained economy and the CPRS*, PwC, Sydney.

Useful Websites:

- www.ipcc.ch
- <http://www.csiro.au>
- <http://www.climatechange.gov.au/>
- <http://www.climatechange.gov.au/en/government/initiatives/eego/energy-efficiency-guidance.aspx>
- <http://www.aglsmarterliving.com.au/energy-efficiency-advice/understanding-home-energy-usage/where-does-home-energy-go/>
- <http://www.nabers.com.au/>
- <http://www.savepower.nsw.gov.au>

Seminar content:

1. Overview of climate change and its implications to businesses
2. Mitigation and adaptation strategies
3. Australian and International initiatives to tackle climate change
4. Current Energy System (uses and sources)
5. Opportunities to businesses and households (with focus on reduction of energy costs by consuming energy efficiently)
6. Risks and Opportunities to Business
7. Concept of Sustainability
8. Contrast between sustainable development and sustainability

Self-reflection questions:

1. What are the UNIPCC's key findings that led the world to address the climate change and sustainability issues?
2. What is the role of human activities in the climate change debate?
3. What are the risks brought about by climate change to industry sectors (e.g. Banks, Financial Institutions, Mining, Agricultural)
4. What are the different international and national initiatives to mitigate climate change that you are aware of?
5. Reflect on your lifestyle and compare your generation's energy consumption with that of your parents' generation. Identify at least three major.
6. What is sustainability to you?
7. If you are tasked to convince a business (e.g. the CEO of your employer) to get serious about sustainability, how would you start?

Week 2**Accounting for and Reporting of Greenhouse Gas (GHG) Emissions****Learning Objectives:**

- a) Introduction on various tools used in carbon footprinting
- b) Key elements in establishing a GHG inventory using the Greenhouse Gas Protocol (Protocol);
- c) Understanding and reporting of elements covered in the Protocol; and
- d) Awareness of issues that arise in the application of the Protocol.

Pre reading:

- World Business Council for Sustainable Development and World Research Institute, 2004, *The Greenhouse Gas Protocol, A Corporate Accounting and Reporting Standard*, WBCSD and WRI, Geneva and Washington.
- PricewaterhouseCoopers, 2009. *Typico plc, Greenhouse Gas Emissions Report: An illustration for business climate change and greenhouse gas emissions reporting*, Dublin.
- Australian Government Department of Climate Change and Energy Efficiency, 2010, 'National Greenhouse Accounts (NGA) Factors, July 2010', pp11-20.

Additional readings/resources:

- Lighl, P., D. Carlson, and the David Suzuki Foundation, 2010. *Doing business in a new climate: A guide to measuring, reducing and offsetting greenhouse gas emissions*, Earthscan Ltd., London and Washington.

Useful Websites:

- www.ghgprotocol.org
- www.wbcsd.org
- <http://www.footprintnetwork.org>

Links to Greenhouse gas Calculators

- <http://www.isa.org.usyd.edu.au/>
- <http://www.rmit.edu.au/cfd/greenhousecalculator>
- <http://www.epa.vic.gov.au/AGC/home.html>
- <http://www.ghgprotocol.org/calculation-tools>
- <http://www.ghgprotocol.org/calculation-tools/all-tools>

Seminar content:

1. Direct and indirect calculation of carbon emissions (e.g. GHG calculators)
2. Establish GHG inventory
3. Identify organisational boundaries
4. Identify operational boundaries
5. Report elements in a GHG statement (e.g. Typico plc)
6. Available Protocols to establish GHG inventory
7. Use of carbon offsets to reduce emissions
8. Sources of uncertainty in measuring GHG
9. Case Study and Exercises

Self reflection questions:

1. What is a carbon footprint? Contrast this with an ecological footprint?
2. Consider an organisation that is undertaking to establish its GHG inventory for the first time. What factors should management consider to ensure the accuracy of the organisation's GHG inventory? (Note: the list could be endless, think of at least 5 items)
3. Who are the likely users of a GHG statement?
4. What issues could arise in determining organisational boundaries? Operational boundaries? How are these issues resolved?
5. What uncertainties are likely to be unavoidable in accounting for GHG emissions? How are these matters resolved in the current methodology.
6. What is a carbon offset? What are the factors considered when undertaking to buy carbon offsets?

Week 3 Energy Efficiency

Learning objectives:

- a) To introduce energy efficiency opportunities and challenges as a means to reducing the environmental impact of company activities
- b) Learn from practical energy efficiency initiative case studies.

Seminar content:

1. Importance of Energy Efficiency
2. Energy Efficiency Drivers: Risks and Opportunities
3. Case Studies: Developing the Business Case for Energy Efficiency
4. Introduction to Energy Management
5. Developing Energy Management Systems (EMS)
6. Role of Measurement and Verification (M&V)
7. Energy Audits
8. Understanding how energy data can be used: “Low hanging fruit”
9. Understanding how energy data can be used to inform decision making

Pre reading:

- Lau, W., 2012. From ISO 14001 to 50001, EMS to EnMS, *Hong Kong Engineer*, March, 16-17
- Eurosif Energy Efficiency Theme Report (No. 6) Available at: http://www.oekom-research.com/homepage/EnergyEfficiency_Report_2011.pdf

Other resources:

- <http://www.environment.gov.au/sustainability/government/ems/index.html>
- E&Y, 2010 Action amid uncertainty: the business response to climate change. Available at <http://www.ey.com/GL/en/Services/Specialty-Services/Climate-Change-and-Sustainability-Services/Action-amid-uncertainty--the-business-response-to-climate-change>

Self-reflection questions:

1. What are some simple measures I could take to reduce my personal energy use?
2. Can I inform a friend, family member or colleague of ways to reduce their/their business energy use?
3. How could the UNSW decrease its energy consumption? What have I seen on campus that could be improved or changed to achieve this?

Week 4

Energy Management Systems

Learning objectives:

- a) Gain knowledge of Energy Management Systems
- b) Gain knowledge of what is covered in ISO 50001
- c) Gain knowledge on how to develop and implement an energy policy

Seminar content:

1. Revision of the NGER legislative framework and an overview of relevant legislation pertaining to auditors.
2. Management responsibility
3. Energy Policy
4. Planning (Energy profile, energy baseline and performance indicators)
5. Implementation and operation
6. Checking performance
7. Review of EMS (inputs and outputs for management review).
8. Energy audit/assessment

Reading:

- ISO 50001, *Energy management systems — Requirements with guidance for use*. 2011, International Organization for Standardization: Geneva.
- DCCEE, *Report of the Prime Minister's Task Group on Energy Efficiency*. 2010, Department of Climate Change and Energy Efficiency: Canberra.
- IEA, *World Energy Outlook 2011*. 2011, Paris: International Energy Agency.

Week 5 and Week 6

Corporate Social Responsibility Reporting

Learning Objectives:

- a) Understand what corporate social responsibility reporting is all about;
- b) Identify the potential benefits and challenges of producing a sustainability report.
- c) Gain knowledge of a sustainability reporting framework, in this case the Global Reporting Initiative;
- d) Awareness of other guidance on sustainability reporting
- e) Gain knowledge of common business indicators to assess company performance, particularly social and environmental indicators
- f) Awareness of current issues/developments in sustainability reporting particularly the introduction of one report in the form of integrated reporting.

Pre reading:

- Buhr, N. 2007, 'Histories of and rationales for sustainability reporting', in *Sustainability, Accounting and Accountability* eds J. Unerman, J. Bebbington, J. and B O'Dwyer, Routledge, London and New York, pp 57-69.

- Adams C. and V. Narayan, 'The 'standardization' of sustainability reports', in *Sustainability, Accounting and Accountability* eds J. Unerman, J. Bebbington, J. and B O'Dwyer, Routledge, London and New York, pp 70-85.
- International Integrated Reporting Committee, 2011. *Towards Integrated Reporting: Communicating Value in the 21st Century*, Discussion Paper IIRC, London.
- Adams, Fries and Simnett, 2011, "The journey toward Integrated Reporting", *CCH Digest Series, Issue 558*, Wolters Kluwer (UK) Limited, Surrey.
- IIRC, 2013 "Consultation Draft of the International <IR> Framework, IIRC, London.
- KPMG. 2011. *KPMG International survey of corporate social responsibility reporting*. London.

Additional readings/resources:

- GRI, 2013, *Sustainability Reporting Guidelines, Version 4.0 "Reporting Principles and Standard Disclosures*, Amsterdam.
- GRI, 2013, *Sustainability Reporting Guidelines, Version 4.0 "Implementation Guidelines*, Amsterdam.
- Novo Nordisk Annual Report, Financial Social and Environmental 2011 & 2010

Seminar content:

1. What is corporate social responsibility (CSR) reporting
2. Evolution of CSR reporting
3. Benefits and challenges of producing a sustainability report
4. GRI Reporting Framework- Reporting Principles and Standard Disclosures
5. Performance Indicators
6. Future of sustainability reporting: An introduction to integrated reporting
7. Case Study: Novo Nordisk "A Commitment to Sustainability"

Self reflection questions:

1. What is the purpose of a sustainability report?
2. Why do firms prepare a sustainability report?
3. What disclosures are typically included in a sustainability report?
4. Consider the costs and benefits of preparing a sustainability report.
5. How are CSR practices assessed? (e.g. environmental performance)
6. Provide examples of how CSR indicators that may be integrated to an organisation's key performance indicators.

Week 7

Introduction to Carbon Markets and the Accounting for Carbon Emission Permits

Learning Objectives:

- a) Awareness of the Australia's emission profile and its Carbon Pricing Mechanism (i.e. carbon price);
- b) Awareness of the trends in carbon markets and lessons learnt
- c) Understand how emission permits arise and how to account and report this instrument in the financial reports;
- d) Explore implications to financial reporting of current accounting treatments for emission permits;
- e) Awareness of risks and opportunities to businesses and households of a carbon price particularly the importance of efficient energy use

Pre reading:

- Krugman, P., 2010, 'Building a Green Economy', The New York Times, 4 November 2010, downloaded at:
http://www.conservarealestate.org/images/Building%20a%20Green%20Economy_20100415_103824.pdf
- Lovell H, T. Aguiar, J. Bebbington and C. Larringa-Gonzalez, 2010, *Accounting for Carbon*, ACCA Research Report (No. 122), London.
- Carbon Market Institute, 2011. *Australia's Legislative Package: A guide for business*, Melbourne, Baker and Mackenzie.
- International Financial Reporting Interpretations Committee, 2004. *IFRIC 3 - Emission rights*, Withdrawn June 2005. International Accounting Standards Board

Additional readings/resources:

- PricewaterhouseCoopers (PwC) and International Emissions Trading Association (IETA), 2007. *Trouble-entry Accounting: Uncertainty in Accounting for the EU Emissions Trading Scheme and Certified Emission Reductions*. Available at:
www.ukmediacentre.pwc.com/imagelibrary/downloadMedia.asp?MediaDetailsID=899

Useful Websites:

- www.iasb.org
- www.aasb.gov.au
- www.ieta.org
- www.carbonmarketinstitute.org

Seminar content:

1. Introduction to Carbon Markets and lessons learnt
2. Background on Carbon Markets and Australia's Clean Energy Act
3. Fixed and flexible carbon price under the Australian Carbon Pricing Mechanism (CPM)
4. Accounting issues under a fixed or flexible carbon pricing mechanism

Self Reflection questions:

1. Contrast a carbon tax from a cap-and-trade scheme?
2. Describe the features of a cap-and-trade-scheme.
3. Explore possible accounting treatments for carbon emission permits.
4. What are the implications of a fixed carbon price to financial reporting?
Flexible carbon price?
5. Why do businesses need to consider the financial implications of a carbon price?
6. What opportunities are available to businesses under a flexible carbon price?

Week 8

Socially Responsible and Ethical Investing

Learning Objectives:

- a) Awareness of what is responsible investing;
- b) Understand metrics/frameworks used to evaluate responsible investing;
- c) Awareness of the purpose and objectives of the carbon disclosure project (CDP);
- d) Gain knowledge of the disclosures contained in CDP;
- e) Awareness of trends and quality of ESG disclosures; and
- f) Understand the benefits of integrating socially responsible practices in business operations.

Pre reading:

- Siew, Y.S.R., M. Balatbat, D. Carmichael, 2011, ESG and its influence on the performance of companies, Working Paper, University of New South Wales.
- Schueth, S., 2003, Socially Responsible Investing in the United States, Journal of Business Ethics 43, pp 189-194.
- Stanny, E. 2012, 'Voluntary Disclosures by US firms', Business Strategy and Environment, Published online in Wiley Online Library (wileyonlinelibrary.com) DOI: 10.1002/bse.1732.
- Kolk, A., Levy, D. and J Pinske (2008), "Corporate Responses in an Emerging Climate Regime: The institutionalization and Commensuration of Carbon Disclosure", European Accounting Review 17, 719-745.
- Carbon Disclosure Project, 2010, Carbon Disclosure Project 2010, London. (pp 173-183 for list of questions asked in the CDP survey)

Additional readings/resources:

- <https://www.cdproject.net>
- <http://www.responsibleinvestment.org/>
- <http://www.eurosif.org/>
- <http://www.esgra.com.au/>

Seminar content:

1. Introduction to socially responsible investing (SRI)
2. Emerging reporting practices and frameworks on ESG integration
3. Metrics used to assess/measure responsible investing?
4. Carbon Disclosure Project (CDP), its uses and benefits
5. Lessons learnt and improvements to be made in the SRI space

Self reflection questions:

1. What is your understanding of a socially responsible corporation?
2. Consider how an investor could assess whether an organisation is socially responsible?
3. What is the carbon disclosure project (CDP)?
4. What are the objectives of the CDP project?
5. What aspects of climate change issues are covered in CDP?
6. Why do firms participate in this survey? (Consider the implications of not participating in this survey.)
7. What role do institutional investors play in the participation of firms in CDP?

Week 9

Reporting requirements under the NGER Act

Learning Objectives:

- a) Overview of the policy context in which the NGER Act is situated.
- b) Understand how the NGER Act and subordinate legislation fit together under the NGER framework.
- c) Gain knowledge of the reporting requirements under the NGER Act.
- d) Gain knowledge of the enforcement and administration provisions under the NGER Act.

Pre reading:

- Kemp, S. (2008) 'Reporting on energy', *Charter*, 79(5), pp. 62-63.
- Fernandez, H. (2008) 'Five steps to a green accounting plan', *Intheblack*, 78(10), 66-67.
- Ord, G. (2011) 'Carbon Price Explained' *Intheblack*, Available at: <http://www.itbdigital.com/opinion/2011/07/01/carbon-price-explained/#.UO0byKFHigE.email>
- PricewaterhouseCoopers, 2009, *Carbon ready or not ... A survey of Australian business leaders' preparedness for the carbon-constrained economy and the CPRS*, PwC, Sydney. (see Day 1 reading or available at: <http://www.pwc.com.au/consulting/assets/publications/Carbon-Ready-Jun09.pdf>)
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Links to Legislation

Australian Government *National Greenhouse and Energy Reporting Act 2007* (Cth). Available at: <http://www.comlaw.gov.au/comlaw/Legislation/Act1.nsf/0/8bfe5e5b013ef8a3ca25736a00128de9?OpenDocument&Click=1> (accessed 15 January 2012).

Australian Government Attorney-General's Department. (2008) 'National Greenhouse and Energy Reporting (Measurement) Determination 2008', available at: <http://www.comlaw.gov.au/ComLaw/Legislation/LegislativeInstrument1.nsf/asmade%5Cbyid/F9F9C00E4F78EC03CA2575E000014EB6?OpenDocument> (accessed 6 December 2012).

Australian Government Attorney-General's Department. (2009) 'National Greenhouse and Energy Reporting Regulations 2009 (No. 2)', available at: <http://www.comlaw.gov.au/comlaw/Legislation/LegislativeInstrument1.nsf/0/D3545AFA7700E42ECA2576860005C2F0?OpenDocument> (accessed 6 December 2012).

Australian Government Department of Climate Change. (2008) 'National Greenhouse and Energy Reporting System – Regulations Policy Paper', available at: <http://www.climatechange.gov.au/government/submissions/~media/publication/s/greenhouse-report/nger-regs-policypaper-pdf.ashx> (accessed 6 December 2012).

Australian Government Department of Climate Change. (2008) 'National Greenhouse and Energy Reporting Guidelines', available at: <http://www.climatechange.gov.au/government/initiatives/~media/publications/greenhouse-report/nger-reporting-guidelines.ashx> (accessed 6 December 2012).

Australian Government 'Clean Energy Legislation: an overview' available at: <http://www.cleanenergyfuture.gov.au/clean-energy-legislation-an-overview/> (accessed 6 December 2012).

Seminar content:

1. The evolving climate change policy context in Australia
2. The NGER Act aims, scope and key terms
3. NGER Act Reporting requirements
4. Enforcement of the NGER Act
5. The Clean Energy Legislation
6. Implications of the Carbon Price Mechanism

Self reflection questions:

1. What steps do companies need to take to determine if they need to report under the NGER Act?
2. What is the **significance** of the tiered measurement system adopted under the NGER Act?
3. What are the consequences for a company and for CEOs of failure to comply with the requirements of the NGER Act?
4. What is the role of GEDO in the administration of the NGER Act?
5. What are the commercial implications of the NGER framework for companies?
6. What types of issues do companies need to be abreast of in order to achieve compliance with the reporting requirements under the NGER Act?
7. How does the Clean Energy Legislation (CEL) fit with the NGERs Act?
8. What reporting and assurance requirements does the CEL impose?

Week 10-11
Sustainability and GHG Assurance

Learning Objectives:

- a) Overview of sustainability and GHG assurance.
- b) Understand the framework for undertaking sustainability and GHG assurance engagements
- c) Understand the process for the development of, and the current status of the International GHG Assurance Standard.
- d) Gain knowledge of the assurance requirements under the NGER Act.

Pre reading:

- Simnett R., A. Huggins and M. Nugent, (2009) "Developing an International Assurance Statement on Greenhouse Gas Statements", *Accounting Horizons*, 23 (4) December, 347-363.
- International Auditing and Assurance Standard Board (IAASB). 2009a. "Consultation paper. Assurance on a Greenhouse Gas Statement." Pages 1-20,

Available at <http://www.ifac.org/Guidance/EXD-Details.php?EDID=0132> (students to print pages 1-20).

- Green W., R. Simnett, and A. Huggins. 2009. "The Expertise Required for Greenhouse Gas Assurance Engagements: Lessons to be Learned from Existing Schemes and Standards." Working Paper, Eighth Australasian Conference on Social and Environmental Accounting Research in Christchurch, New Zealand, 6-8 December (hand-out to be provided in previous class).

Additional readings/resources:

- Simnett R., W. Green, A. Huggins, Pflugrath G, Stringer A, Getting the World on Board, *INTHEBLACK* October 46-49,
- Simnett R., W. Green, and A. Huggins, GHG Emissions Standard on its Way, *Charter*, October, 64-66.
- Submission to IAASB GHG Assurance Standard Consultation Process by W. Green and A. Huggins February 2010, available at <http://www.ifac.org/Guidance/EXD-Details.php?EDID=0132>

Seminar content:

1. The global demand for sustainability and GHG assurance.
2. Overview of the benefits of assurance.
3. Existing Assurance Frameworks
 - IAASB: ISAE 300, Draft ISAE 3410; AccountAbility: AA1000AAS; International Organisation for Standardisation: ISO Standards.
4. Current assurance practice
5. Overview of global guidance and requirements for GHG assurance providers

Self reflection questions:

1. Why do companies have their sustainability or GHG disclosures assured?
2. What types of companies engage this work?
3. What are the key features of GHG emissions statements and their assurance?
4. What are the key issues facing standard setters in developing an assurance standard for GHG emissions disclosures?

PART B: KEY POLICIES, STUDENT RESPONSIBILITIES AND SUPPORT

1 ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For UNSW policies, penalties, and information to help you avoid plagiarism see: <http://www.lc.unsw.edu.au/plagiarism/index.html> as well as the guidelines in the online ELISE and ELISE Plus tutorials for all new UNSW students: <http://info.library.unsw.edu.au/skills/tutorials/InfoSkills/index.htm>.

To see if you understand plagiarism, do this short quiz:

<http://www.lc.unsw.edu.au/plagiarism/plagquiz.html>

For information on how to acknowledge your sources and reference correctly, see:

<http://www.lc.unsw.edu.au/onlib/ref.html>

For the *ASB Harvard Referencing Guide*, see [ASB Referencing and Plagiarism](#) webpage (ASB >Learning and Teaching>Student services>Referencing and plagiarism)

Plagiarism is the presentation of the thoughts or work of another as one's own.*Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms. The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at:

More detailed information on plagiarism is available on the Course Outline Website

2 STUDENT RESPONSIBILITIES AND CONDUCT

Students are expected to be familiar with and adhere to university policies in relation to class attendance and general conduct and behaviour, including maintaining a safe, respectful environment; and to understand their obligations in relation to workload, assessment and keeping informed.

Information and policies on these topics can be found in the 'A-Z Student Guide': <https://my.unsw.edu.au/student/atoz/A.html>. See, especially, information on 'Attendance and Absence', 'Academic Misconduct', 'Assessment Information', 'Examinations', 'Student Responsibilities', 'Workload' and policies such as 'Occupational Health and Safety'.

2.1 Workload

It is expected that you will spend at least **nine to ten hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

2.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. These form an integrated presentation of topics, with each week drawing and building upon the work of previous weeks. Failing to keep up to date with the material will place you at a significant disadvantage. University regulations indicate that if students attend less than 80% of scheduled classes they may be refused final assessment.

You should consult the lecturer if you are to be absent for an extended period of time.

2.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not acceptable and students may be asked to leave the class. More information on student conduct is available at: <https://my.unsw.edu.au/student/atoz/BehaviourOfStudents.html>

2.4 Occupational Health and Safety

UNSW Policy requires each person to work safely and responsibly, in order to avoid personal injury and to protect the safety of others. For more information, see <http://www.ohs.unsw.edu.au/>.

2.5 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

3 SPECIAL CONSIDERATION AND SUPPLEMENTARY EXAMINATIONS

You must submit all assignments and attend all examinations scheduled for your course. You should seek assistance early if you suffer illness or misadventure which affects your course progress.

General Information on Special Consideration:

1. All applications for special consideration must be **lodged online through myUNSW within 3 working days of the assessment** (Log into myUNSW and go to My Student Profile tab > My Student Services channel > Online Services > Special Consideration). Then submit the originals or certified copies of your completed Professional Authority form (pdf - download here) and other supporting documentation to Student Central. For more information, please study carefully the instructions and conditions at: <https://my.unsw.edu.au/student/academiclife/StudentCentralKensington.html>.
2. Please note that documentation may be checked for authenticity and the submission of false documentation will be treated as academic misconduct. The School may ask to see the original or certified copy.
3. Applications will **not** be accepted by teaching staff. The lecturer-in-charge will be automatically notified when you lodged an online application for special consideration.
4. Decisions and recommendations are only made by lecturers-in-charge, **not** by tutors.
5. Applying for special consideration **does not** automatically mean that you will be granted a supplementary exam or other concession.
6. Special consideration requests **do not allow** lecturers-in-charge to award students additional marks.

ASB Policy on requests for Special Consideration for Final Exams:

The policy of the School of Accounting is that the lecturer-in-charge will need to be satisfied on each of the following before supporting a request for special consideration:

- a) Does the medical certificate contain all relevant information? For a medical certificate to be accepted, the degree of illness, and impact on the student, must be stated by the medical practitioner (severe, moderate, mild). A certificate without this will not be valid.
- b) Has the student performed satisfactorily in the other assessment items? Satisfactory performance would require at least and meeting the obligation to have attended 80% of the seminars.
- c) Does the student have a history of previous applications for special consideration? A history of previous applications may preclude a student from being granted special consideration.

If you think you have satisfied the above requirements you must lodge an application for special consideration **online through myUNSW within 3 working days of the assessment (See above instructions).**

4 STUDENT RESOURCES AND SUPPORT

The University and the ASB provide a wide range of support services for students, including:

- **ASB Education Development Unit (EDU)** (www.business.unsw.edu.au/edu)
Academic writing, study skills and maths support specifically for ASB students. Services include workshops, online and printed resources, and individual consultations. EDU Office: Room GO7, Ground Floor, ASB Building (opposite Student Centre); Ph: 9385 5584; Email: edu@unsw.edu.au
- **Blackboard eLearning Support:** For online help using Blackboard, follow the links from www.elearning.unsw.edu.au to *UNSW Blackboard Support / Support for Students*. For technical support, email: itservicecentre@unsw.edu.au; ph: 9385 1333
- **UNSW Learning Centre** (www.lc.unsw.edu.au)
Academic skills support services, including workshops and resources, for all UNSW students. See website for details.
- **Library training and search support services:**
<http://info.library.unsw.edu.au/web/services/services.html>
- **IT Service Centre:** Technical support for problems logging in to websites, downloading documents etc. <https://www.it.unsw.edu.au/students/index.html>
UNSW Library Annexe (Ground floor)
- **UNSW Counselling and Psychological Services**
(<http://www.counselling.unsw.edu.au>)
Free, confidential service for problems of a personal or academic nature; and workshops on study issues such as 'Coping With Stress' and 'Procrastination'. Office: Level 2, Quadrangle East Wing; Ph: 9385 5418
- **Student Equity & Disabilities Unit** (<http://www.studentequity.unsw.edu.au>)
Advice regarding equity and diversity issues, and support for students who have a disability or disadvantage that interferes with their learning. Office: Ground Floor, John Goodsell Building; Ph: 9385 4734