

College of Business and Economics

mail **School of Accounting and Business Information Systems**
 ANU College of Business and Economics
 Copland Building 24
 The Australian National University ACT 0200 Australia

tel School Office
 (02) 6125 7968

College Reception
 International: +61 2 6125 3807
 Local: 1300 732 120 (local call cost only)

email info.cbe@anu.edu.au

office Room 1120
 Level 1, Copland Building 24
[refer to the ANU Campus Map \(map F2, building 24\)](#)

fax School Office
 (02) 6125 4310

College Reception
 International: +61 2 6125 0744
 Local: (02) 6125 0744

Course Outline

BUSN3017 Corporate Social Responsibility, Accountability & Reporting

Semester 2, 2009

STUDENTS: Course details change from semester to semester. **Please check** that you are reading the correct Course Outline.

Course description

This course introduces students to the roles of corporations in society and their accountability, accounting and reporting issues in the context of sustainability and social justice. It examines issues in Corporate Social Responsibility (CSR) accountability and reporting with respect to communicating the social and environmental effects of a corporation's economic actions to stakeholders. This extends the corporation's accountability beyond financial disclosures to shareholders and is predicated on the assumption that corporations have social responsibilities that are much broader than generating shareholder wealth.

Contacts

	Office address	Email	Telephone	Consultation times
Course convener and lecturer (Course Authority) Dr. Sumit K. Lodhia	Hannah Neumann 2023	Sumit.lodhia@anu.edu.au	61 2 61258460	Monday 12-1, 4-5
School Student Administrators Nathan Daley Julia Woodruff Alison Campbell	School Office: Hanna Neumann 2037	School website: http://www.cbe.anu.edu.au/schools/abis email enquiries: enquiries.abis@anu.edu.au	6125 0025 6125 7968	Office hours: 9am – 5pm Monday - Friday

Communication with students

Email If necessary, the lecturers and tutors for this course will contact students electronically using their official ANU student email address.

Announcements Students are expected to check the Webct site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door to the relevant room.

Course information

Week	Topic (<i>subject to changes</i>)
1	CSR, Sustainability : An introduction
2	Corporations and CSR/Sustainability
3	Stakeholders and CSR/Sustainability
4	Accountability and theories of CSR/Sustainability
5	Trends in CSR/Sustainability
6	Management Systems for CSR/Sustainability
7	CSR/Sustainability accounting and reporting
8	CSR/Sustainability accounting and reporting: expectations gaps
9	Corporate Community Partnerships/ NGO activities
10	Contemporary issues in CSR/Sustainability
MID SEMESTER BREAK	
11	Project Presentations
12	Project Presentations
13	Revision

Course URLs

More information about this course may be found on

- Study@ANU
- the College of Business and Economics website
- Webct, the University's Learning Management System

Learning outcomes

This course provides students with an appreciation of the broader issues of corporate performance and disclosure in the context of sustainability and social justice, and with a solid understanding of:

1. the social context and roles of corporations.
2. the relevance of stakeholders in corporations and concepts of responsibility and accountability.
3. developments and practices in corporate social responsibility accountability, accounting and reporting.
4. regulatory and voluntary action in CSR accountability and reporting.
5. critical, analytical and project management skills in relation to corporate social responsibility accountability, accounting and reporting.

Proposed assessment overview

Details about assessment may change during the first two weeks of semester. Please ensure that you check whether there have been changes with your lecturer or tutor. Changes to the assessment requirements will be posted on the course Webct site.

Assessment item	Due date	Weighting (%)	Learning Outcome
Assignment 1	Week 5	15	3,4
Research Proposal	Week 8	15	1,2,3,4,5
Assignment 2	Week 10	15	1,2
Project Presentation	Weeks 11, 12	15	1,2,3,4,5
Class Participation/Reflective Journal	Weeks 1-13	10	5
Research Paper	Exam week	30	1,2,3,4,5

All assessment components are compulsory and must be submitted. You must obtain 50% or more as an aggregate mark to be eligible for an automatic pass grade in this course.

Assignment submission**Submissions**

Assignments should be submitted in the slot under the counter of the ABIS office. All assignments for ABIS courses go in the same slot. All assignments are cleared, sorted and date-stamped at 4pm daily.

Presentation

- All submissions must comply with the instructions provided for the relevant assignment.
- Assignments are to be word-processed and must accord with academic convention.
- Assignments are to be submitted with an ABIS Assessment Cover Sheet attached to the front page (available from the School Office or course website).
- Pages should be stapled only. Assignments should not be submitted in plastic cover sheets, folders or other bindings.

Requests for extensions and penalties for late assignments

All requests for extensions to the submission deadline should be directed in writing to the relevant lecturer at least 48 hours prior to the deadline. Non-submission of a compulsory assignment will preclude students from qualifying for a supplementary or further examination.

Days late	Penalty
1 day (or part thereof)	20% of awarded mark
2 days	30% of awarded mark
3 days	50% of awarded mark
4 days or more	No marks will be awarded

Return of assignments

Assignments will be handed back in tutorials. After the exam viewing sessions for final exams for the semester, uncollected assignments will be securely destroyed by the school office.

Retention of assignments

Students should retain copies of assignments and related documents that can be provided in hard copy to Course Coordinators if required. Queries concerning an awarded mark can be resolved only if the original assignment is available. Therefore, students should retain returned marked assignments until final results for the semester are posted.

Course delivery

This class will be run as a three hour seminar every Monday

Prescribed texts

There are no prescribed textbooks for this course. Notes and prescribed readings will be made available via the course website.

Requisites, including assumed knowledge, required skills, and recommended courses

There are no specific course pre-requisites. Students are required to have completed 72 units of study before taking this course to ensure they have the necessary academic skills. It is assumed that students taking this course have a working knowledge of the corporate sector and the nature of the various markets in which commercial corporations operate.

General information for all students

Enrolment details

For assistance with program and course selection, enrolment, change of program, variation to enrolment, status and other general matters, contact either the College Office or the Student Office in the Sir Roland Wilson Building (MBA and graduate Management programs only).

College Office

location: 1st floor of the Copland Building (room 1120)
phone: (61) 02 6125 3807
email: info.cbe@anu.edu.au
web: <http://www.cbe.anu.edu.au/>

Student Office, Sir Roland Wilson Building

(for students enrolled in the Master of Business Administration, the Master of Management and the Graduate Certificate in Management only)

location: Sir Roland Wilson Building (No.120) room 2.07
phone (61) 02 6125 9830
email: info.cbe@anu.edu.au

Main administrative dates

The main administrative dates regarding teaching sessions, course census dates, examination periods, and graduation and enrolment variations (i.e. deadlines for adding and dropping courses) are available from the ANU SEAP Guide 2009 <http://www.anu.edu.au/sas/SEAP_guide/>.

Associate Dean (Education)

Associate Professor Alex Clarke is the Deputy Dean/Associate Dean (Education) for the College.

ANU Student Support

The Academic Skills and Learning Centre <<http://www.anu.edu.au/academicskills/>>, in the Pauline Griffin Building, offers services to students regarding a range of academic issues including essay writing, note-taking, referencing, reading, examination preparation, and plagiarism.

ANU College <<http://www.anucollege.com.au/>> offers introductory and extended programs in maths bridging courses and English language support for students from non-English-speaking backgrounds.

The Information Literacy Program <<http://ilp.anu.edu.au/index.html>> offers workshops to undergraduate and graduate students to develop skills in handling information and communication technologies.

Policies, Procedures and Rules

Information about University policies, procedures and rules is provided in a number of places on the ANU website. These websites provide information on the Code of Practice for Student Academic Honesty, Assessment Arrangements for Students from Language Backgrounds Other Than English, Academic Progress Rules and Procedures, Special examinations/consideration, Supplementary examinations, and Review of assessment procedures.

1. Student Enrolment and Administrative Procedures Guide (SEAP) <http://www.anu.edu.au/sas/SEAP_guide/>
2. ANU Undergraduate Handbook information available on Study@ANU <<http://info.anu.edu.au/studyat/>>

3. ANU Rules <<http://www.anu.edu.au/cabs/rules/>>
4. Graduate Research website <<http://rss.anu.edu.au/default.asp?ref=16>>
5. Information for students in the College of Business and Economics <http://cbe.anu.edu.au/Current_Students/general_info/>

Information about examinations

Special Examinations

You must contact the College Office for guidance on the procedure for special examinations. Do not approach your lecturer for this information. Students who are unable to attend an examination for reasons outlined in the policies above may apply to sit a special examination by lodging an application with the College Student Administration Office no later than 3 working days after the scheduled examination. It is important to emphasise that travel arrangements are not normally acceptable grounds for special examinations. The granting of a request for special examination is not automatic and is at the discretion of the College. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. If the relevant Delegated Authority then approves a Special Examination, you will be notified in writing. It is the responsibility of the student to confirm with the relevant Delegated Authority whether or not a Special Examination has been granted. After receiving notification that a Special Examination has been granted, it is the responsibility of the student to confirm the date/time/locations for that examination with the relevant School Office.

For more detailed information, go to <http://www.cbe.anu.edu.au/Current_Students/general_info/specexam.asp>.

Special Consideration

Special Consideration is the process by which a marker takes your extenuating circumstances into consideration during the marking of an examination or other assessment item.

Requests for Special Consideration will not normally be considered if the application form is not lodged by the due date and/or does not include full original documentation. Supporting documentation from any relevant independent person (or authority) including health professionals and/or ANU Disability Advisers must accompany the completed form. Where relevant, a medical certificate is only valid if it attests to your illness at the time claimed. It is therefore important that you see a doctor when you are ill, not after recovery. Wherever possible a request for special consideration (consideration whilst marking the examination paper) should be submitted before the scheduled date of the examination. If you are ill during an examination you should notify the invigilator at once and report to a medical practitioner as soon as possible.

For more detailed information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.7.php>>.

Special Examination Arrangements

The University will endeavour to accommodate the special needs of students with a permanent or temporary disability. In such instances students should notify the Disability Services Centre (DSC) or the Examinations and Graduations Office well in advance of requiring alternative assessment arrangements. All requests for Special Examination Arrangements will require DSC or college approval.

For more information, go to <<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.9.php>>.

Disabilities

If you have any queries about special arrangements with respect to disabilities and examinations, please refer to the Disabilities Services Centre <<http://www.anu.edu.au/disabilities/>>.

Supplementary Examinations

A course grade of PX indicates you are eligible to sit a supplementary examination. You must apply in writing within 7 working days from the date of release of the result unless otherwise advised by your college. The application to sit a supplementary examination must be lodged with the relevant Course Authority.

If you pass the supplementary examination you will receive the grade of PS (pass supplemental) and a mark of 50. If you are unsuccessful, or you decide not to sit the supplementary examination, your grade will be recorded as N (fail) and your original mark will stand.

Supplementary examinations will be held early in the next semester on dates to be advised. For information regarding the timing and venues for Supplementary examinations please refer to the School websites in the second week of the current semester:

ABIS: <http://www.cbe.anu.edu.au/schools/abis/>

ECONOMICS: <http://www.cbe.anu.edu.au/schools/eco/>

FAS: <http://www.cbe.anu.edu.au/schools/fas/>

MMIB: <http://www.cbe.anu.edu.au/schools/mmib/>

Results and Examinations

In accordance with the University Assessment Grades/Codes, the College applies the following scale when awarding grades:

Final pass grades		
HD	High Distinction	80—100 %
D	Distinction	70—79 %
CR	Credit	60—69 %
P	Pass	50—59 %
PS	Pass at supplementary examination	50 %
Final fail grades		
N	Fail	0—49 %
NCN	Not completed / Fail	Not graded
WN	Withdrawn with failure	Not graded
Interim codes		
DA	Deferred assessment	N/A
PX	Offered supplementary assessment	N/A
RP	Result pending	N/A
WA	Grade withheld for administrative reasons	N/A

Scaling

Scaling can increase or decrease a mark but does not change the order of marks relative to the other students in the course. If it is decided that scaling is appropriate, then the final mark awarded in a course may differ from the aggregation of the raw marks of each assessment component.

Results Notification

To access results students should check their ISIS accounts on the advertised date for release of examination results. After publication students enquiring about results must provide an ANU student card as proof of identification. For privacy reasons students should not make enquiries regarding the results of other students.

Examination Timetable: Final Examination Period

Details of the final examination timetable are available on the ANU Timetabling website <http://timetable.anu.edu.au/default.asp> . Students are expected to check the time of examinations themselves.

Examination Timetable: Mid-Semester Examinations

When a mid-semester exam is scheduled, timetable information will be posted by the relevant School.

Academic Misconduct

Misconduct in the preparation and submission of written work and/or examinations for assessment will have serious consequences for a student. Consequences include failure of the course, receipt of a mark penalty or in some circumstances disciplinary proceedings and exclusion.

The University's Discipline Rules apply to all students, undergraduate and graduate, and define misconduct in relation to an examination as including but not limited to:

- cheating
- plagiarism
- except with the approval of the Delegated Authority, submitting for an examination any work previously submitted for examination
- failing to comply with the University's instructions to students at, or in relation to, an examination
- acting, or assisting another person to act, dishonestly in or in connection with an examination
- taking a prohibited document into an examination venue

For further information on Academic Misconduct, go to <
<http://www.anu.edu.au/sas/seap/examinationsandassessment/5.12.php>>.