

HS PF
Pforzheim University
Business School
Institute for Industrial Ecology
Prof. Dr. Tobias Viere

Office hours: Wednesday, 8-9.30am, W2.3.13 (please register by e-mail beforehand)
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Sustainability Accounting and Reporting (MLICS5151)

Syllabus

Winter Term 2017/2018

Weekly hours:	2 (blocked in first half of the term only, therefore 4 hours in Oct/Nov)
ECTS-Credits:	3
Workload:	90 hours, 30 hours within class and 60 hours for self-study
Time:	see LSF
Begin:	October 11th, 2017
Level:	Master
Prerequisites:	Management and accounting basics, general knowledge of environmental and sustainability issues

Course content

The course offers an overview of theories, concepts and tools in the field of corporate environmental and sustainability accounting and reporting its linkages to other accounting functions.

- General introduction to sustainability and accounting;
- National / macro-scale sustainability accounting;
- Corporate Sustainability Accounting
 - Externally focused sustainability accounting, including financial and non-financial reporting;
 - Internally focused sustainability accounting including environmental cost accounting, investment appraisal and budgeting;
 - Monetizing of environmental and social impacts (environmental full / true cost accounting);
 - Life cycle costing approaches

Objectives

Participants that successfully complete the course

- know the basic theories and methods of Sustainability Accounting;
- know the topic's scientific literature and can classify it into an overall context;
- understand the links to conventional business accounting.

Teaching and Learning Approach

- interactive lectures with discussion in class
- preparatory and supplementary reading

Appointments

Wednesdays, 3.30 to 6.45 pm, room W1.5.03

October 11th, 25th, November 8th, 15th, 22nd, 29th, December 6th

Changes may occur

Grading

Written exam (90 minutes), most likely in early December.

Literature

- Global Reporting Initiative (GRI) Guidelines
- Gray et al. (2010): Social and Environmental Accounting
- Herzig et al. (2012): Environmental Management Accounting: Case studies of South-East Asian companies
- ICAEW (2013): Exploring corporate practices in management accounting for sustainability
- International Federation of Financial Accountants (IFAC) Guidelines on EMA (2005)
- ISO 14051: Material Flow Cost Accounting
- Schaltegger & Burritt (2000): Contemporary Environmental Accounting
- Further journal papers explored throughout the course

About the lecturer

Tobias Viere is professor at the Institute for Industrial Ecology at Pforzheim University. He is the University's sustainability and PRME (Principles for Responsible Management Education) representative and teaches in study programs on Resource Efficiency Management (B.Sc.) and Life Cycle & Sustainability (M.Sc.)

He studied environmental sciences at the Universities of Lüneburg and Canterbury (UK) and holds a doctoral degree in economics from Leuphana University, Lüneburg. From 2003 to 2007 he was a project manager and instructor of a continuing education program for South East Asian companies on environmental management accounting and related topics.

Afterwards he began to work at a software company, where he was head of research and consulting, coordinating several practice-based collaborative research projects.

He has produced a number of publications and case studies in the areas of energy and resource efficiency, environmental management and cost accounting, corporate environmental information systems, sustainability management and production-integrated environmental protection.

Course contributions to master programs' common learning goals

Learning Objective / Outcome		Contributions to learning objectives	Assessment
1	<p><i>Extending and consolidating Knowledge related to concepts and practical applications in Life Cycle Assessment and Sustainability Sciences</i></p> <p>The students have enlarged their knowledge of the bachelor study program concerning...</p>		
1.1	the basics of the sustainability approach including characteristics of the relevant ecologic, economic and social perspectives	Exploration of the economic dimension of sustainability by linking environmental issues to economic objectives	Written exam, verbal contributions
1.2	They know important fields of application from technology and society and are able to formulate questions related to a sustainable development and to establish action strategies.	Introduction of relevant standards and exemplification by using case studies	Written exam, verbal contributions
1.3	They are familiar with concepts, norms and applications in the field of Life Cycle (ISO 14040ff.).	Linkage of conventional accounting methodology to life cycle aspects	Written exam, verbal contributions
1.4	They are able to identify possible solution approaches for theoretical or practical tasks in the field of eco-balancing, to assess the relevance and to critically analyze them in future.	-	-
2	<p><i>Systemic, analytic and insbrumental/conceptional competences for the solution of theoretic and / or practice-oriented tasks in Life Cycle Assessments</i></p> <p>The MLICS Master students are able to...</p>		
2.1	understand the complexity of specific scientific and/or practical tasks in the field of Life Cycle Assessment by using suitable models and concepts under consideration of given norms.	Introduction of life-cycle-oriented costing approaches and standards incl. eco- and socio-efficiency analysis	Written exams, verbal contributions
2.2	Analyze them based on scientifically sound methods and	-	-
2.3	Develop – based on the analysis results - independently, reflected recommendations / results on specific research questions or complex practical tasks based on empirical and/or theoretical evidences		-
3	<p><i>Communicative and social competences to convince third parties of the proposed solutions</i></p>		

	The MLICS Master students are able to ...		
3.1	Provide the independently elaborated solution approaches to third parties in a clear, concise and stylistically appropriate way.	-	-
3.2	Consider the appropriate formal guidelines for scientific solution concepts and	-	-
3.3	Argue in a convincing manner by presenting their solution approaches comprehensible, differentiated and sufficiently documented.	Discussion sessions included in lecture to allow for reflection and exchange of arguments	Contributions to discussions