



COURSE SYLLABUS

Accounting Communication and Environmental Reporting, 7.5 credits

Accounting Communication and Environmental Reporting, 7,5 högskolepoäng

Course Code:	JACR25	Education Cycle:	Second-cycle level
Confirmed by:	Council for Undergraduate and Masters Education Jun 3, 2014	Disciplinary domain:	Social sciences
Revised by:	Examiner May 30, 2017	Subject group:	FE1
Valid From:	Aug 21, 2017	Specialised in:	A1N
Version:	2	Main field of study:	Business Administration
Reg number:	IHH 2017/2421-313		

Intended Learning Outcomes (ILO)

On completion of the course the students will be able to:

Knowledge and understanding

1. be oriented about the foundations and developments of contemporary accounting communication in an international context
2. analyze how developments in international environmental reporting standards effect the role of financial corporate reports as an information source within national and international context
3. demonstrate an understanding of the benefit of environmental reporting in corporate accounting communication

Skills and abilities

4. analyze independently how contemporary environmental reporting issues have been developed in different contexts
5. apply research-based literature to describe and analyze particular aspects of voluntary corporate disclosures related to own projects

Judgement and approach

6. display a reflective approach to the role of theory in contemporary accounting communication and environmental reporting practice
7. discuss an understanding of the importance of environmental reporting in accounting communication

Contents

This course emphasizes the importance of communication of various types of accounting information. Specific situations involving accounting communication will be examined to help students to critically assess communicating strategies, including the use of standardized reporting criteria, in different types of organizations. The course will introduce students to theoretical as well as practical issues of communicating accounting information and

environmental reporting. Analyses of the information needs of various types of accounting addressees, such as potential investors, consumers, or capital markets, should help students develop an understanding of the complexity of accounting information. The course takes practical approach and students are asked to study cases and evaluate environmental reporting.

Type of instruction

Lectures, exercises and seminars.

The teaching is conducted in English.

Prerequisites

Bachelor's degree in Business Administration (or the equivalent).

Examination and grades

The course is graded A, B, C, D, E, FX or F.

Examination consists of project work and an individual exam. The written exam is worth 60 %, and the project work is worth 40 % of the total grade.

Learning outcomes 1-7 examined through the written exam

Learning outcomes 3, 4 and 5 also examined through project work (incl. seminar, oral presentation and the written report)

Registration of examination:

Name of the Test	Value	Grading
Examination ¹	7.5 credits	A/B/C/D/E/FX/F

¹ Determines the final grade of the course, which is issued only when all course units have been passed.

Course evaluation

It is the responsibility of the examiner to ensure that each course is evaluated. At the outset of the course, evaluators must be identified (elected) among the students. The course evaluation is carried out continuously as well as at the end of the course. On the completion of the course the course evaluators and course examiner discuss the course evaluation and possible improvements. A summary report is created and archived. The reports are followed up by program directors and discussed in program groups and with relevant others (depending on issue e.g. Associate Dean of Education, Associate Dean of faculty, Director of PhD Candidates, Dean and Director of Studies). The next time the course runs, students should be informed of any measures taken to improve the course based on the previous course evaluation.

Other information

JIBS students are expected to maintain a strong academic integrity. This implies to behave within the boundaries of academic rules and expectations relating to all types of teaching and examination.

Copying someone else's work is a particularly serious offence and can lead to disciplinary action. When you copy someone else's work, you are plagiarizing. You must not copy sections of work

(such as paragraphs, diagrams, tables and words) from any other person, including another student or any other author. Cutting and pasting is a clear example of plagiarism. There is a workshop and online resources to assist you in not plagiarizing called the Interactive Anti-Plagiarism Guide.

Other forms of breaking academic integrity include (but are not limited to) adding your name to a project you did not work on (or allowing someone to add their name), cheating on an examination, helping other students to cheat and submitting other students work as your own, and using non-allowed electronic equipment during an examination. All of these make you liable to disciplinary action.

Course literature

Literature

- Selected research articles related to the topic.