



## COURSE SYLLABUS

# Accounting Communication and Environmental Reporting, 7.5 credits

*Accounting Communication and Environmental Reporting, 7,5 högskolepoäng*

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<b>Course Code:</b> JACR28	<b>Education Cycle:</b> Second-cycle level
<b>Confirmed by:</b> Council for Undergraduate and Masters Education May 3, 2018	<b>Disciplinary domain:</b> Social sciences
<b>Valid From:</b> Aug 20, 2018	<b>Subject group:</b> FE1
<b>Version:</b> 1	<b>Specialised in:</b> A1N
	<b>Main field of study:</b> Business Administration

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### Intended Learning Outcomes (ILO)

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

Knowledge and understanding

1. explain the foundations and developments of contemporary accounting communication in an international context.
2. demonstrate an understanding of the benefit of environmental reporting in corporate accounting communication.
3. explain and use descriptive and inferential statistics.
4. describe the main categories of research methodology in Accounting, such as: behavioral, archival, experimental, constructive.
5. discuss the importance of environmental reporting in accounting communication.

Skills and abilities

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

Judgement and approach

8. display a reflective approach to the role of theory in contemporary accounting communication and environmental reporting practice.
9. analyze how developments in international environmental reporting standards effect the role of financial corporate reports as an information source within national and international context.
10. interpret and evaluate critically peer-review accounting articles.

### 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.

The course also equips you with the requisite knowledge and skills to interpret and review critically literature in Accounting, formulate research questions as well as collect and analyze data. It helps you to understand the main topics and methodologies in Accounting research; and, it enables you to practice and develop written communication skills.

### **Type of instruction**

Lectures, exercises and seminars.

The teaching is conducted in English.

### **Prerequisites**

Bachelor's degree in Business Administration (i.e. the equivalent of 180 ECTS credits at an accredited university) (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 1-9 are examined through the written exam.

Learning outcomes 3, 4, 6, and 7 are also examined through project work (incl. seminar, oral presentation and the written report).

Learning outcome 10 is examined through project work.

Registration of examination:

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

<sup>1</sup> 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:

Articles and case studies will be made available at the course introduction.

Reference books:

Saunders, M. N. K., Lewis, P., & Thornhill, A. (2009). *Research methods for business students* (5th edition). New York: Prentice Hall.

Smith, M. (2017). *Research Methods in Accounting* (4th edition). SAGE Publications Ltd.

Ryan, B., Scapens, R. W., Theobald, M., & Beattie, V. (2002). *Research Methods and Methodology in Finance and Accounting* (2nd edition). London: Cengage Learning.

Wayne, B. C., Colomb, G. G., Williams, J. M., Bizup, J., & FitzGerald, W. T. (2016). *The Craft of Research* (4th edition). Chicago: University of Chicago Press.