C38SE Social and Environmental Accounting

COURSE DETAILS
Course Code: C38SE
Full Course Title: Social and Environmental Accounting
SCQF Level: 8
SCAF Credits: 15
Available as Elective: Yes

DELIVERY LEVEL
Undergraduate: Yes
Postgraduate Taught: No
Postgraduate Research: No

COURSE AIMS
• To introduce students to the basic concepts of social accounting (focused mainly on the micro-organisational level), including the different understandings of social accounting in relation to other accountings (such as conventional and environmental accounting)
• To introduce students to a critical way of seeing accounting as a social practice
• To introduce students to practices and proposals in the name of social accounting

LEARNING OUTCOMES – SUBJECT MASTERY
• To introduce students to the basic concepts of social accounting (focused mainly on the micro-organisational level), including the different understandings of social accounting in relation to other accountings (such as conventional and environmental accounting)
• To introduce students to a critical way of seeing accounting as a social practice
• To introduce students to practices and proposals in the name of social accounting
• examine the logic and consistency of particular arguments;
• formulate opinions and conclusions supported by evidence
• review and assess material critically;

LEARNING OUTCOMES – PERSONAL ABILITIES
• appreciate professional ethic of legitimacy

• recognise, evaluate and comment critically upon alternative points of view;
• develop opinions with rationale;

• communicate effectively;

SYLLABUS
C38SE Social and Environmental Accounting

- Different perspectives on social accounting and its relation to other accountings, especially conventional and environmental.
- Internal and external social including environmental accounting systems as instruments of regulatory practice, review of proposals and practices.
- Controversies in social accounting.

### COURSE RELATIONSHIPS

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<th>School</th>
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<td>School of Mgmt &amp; Languages</td>
<td>Pre-Requisite</td>
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<td>Finance and Financial reporting</td>
<td>School of Mgmt &amp; Languages</td>
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### LOCATION AND ASSESSMENT METHODS

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