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
• 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.

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