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.

COURSE RELATIONSHIPS

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<th>Level</th>
<th>Title</th>
<th>School</th>
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<td>School of Mgmt &amp; Languages</td>
<td>Pre-Requisite</td>
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<td>School of Mgmt &amp; Languages</td>
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LOCATION AND ASSESSMENT METHODS

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