Linnæus University

Dnr: 2021/5011-3.1.2.2

Course syllabus

School of Business and Economics

Department of Management

4FE133 Miljöredovisning, 7,5 högskolepoäng
4FE133 Environmental Accounting, 7.5 credits

Main field of study
Business Administration

Subject Group
Business Administration

Level of classification
Second Level

Progression
A1N

Date of Ratification
Approved 2022-02-28
Revised 2022-12-09 by School of Business and Economics. Change of department
The course syllabus is valid from spring semester 2023

Prerequisites
General entry requirements for second-cycle studies, plus specific entry requirements:

- Bachelor's degree in technical subjects or a Bachelor's degree in Engineering (technology) or Bachelor's degree in Business Administration, or equivalent
- English 6, or equivalent.

Objectives
After completing this course the student should be able to:

- explain, apply and critically evaluate current methods of environmental accounting
- assess how environmental accounting can contribute to organisational accountability and more sustainable planet and society
- analyse and evaluate the content of environmental reporting and make decisions on appropriate accounting methods for particular circumstances
- develop verbal and written communication skills within the context of environmental accounting
- develop the ability to work successfully and fairly in a team within the context of environmental accounting

Content
The course contains:

- environmental and carbon accounting
- organisational accountability and approaches to sustainability
- environmental and sustainability reporting
- sustainability accounting standards and frameworks
- climate change and accounting for carbon

Type of Instruction
The teaching consists of lectures and seminars where preparation, attendance and active participation at the seminars are compulsory. Date for compulsory parts are stated in the schedule.

Examination
The course is assessed with the grades A, B, C, D, E, Fx or F.

The course is examined through one case studie (3 credits), one assignment (3 credits) and oral presentation and discussions (1.5 credits).

The grade A constitutes the highest grade on the scale and the remaining grades follow in descending order where the grade E is the lowest grade on the scale that will result in a pass. The grade F means that the student’s performance is assessed as fail. Grading criteria for the A–F scale are communicated in writing to the student by the start of the course at the latest, as well as how the weighting and weighting of grades on individual examining elements to the final course grade takes place. The basis for the student’s grade is determined by the student's fulfillment of the objectives.

Repeat examination is offered in accordance with Local regulations for courses and examination at the first and second-cycle level at Linnaeus University. An examiner can, in exceptional cases, decide that a student who is close to the level for a passing grade may carry out supplementary assignments in order to reach the passing grade.

If the university has decided that a student is entitled to special pedagogical support due to a disability, the examiner has the right to give a customised exam or to have the student conduct the exam in an alternative way.

Course Evaluation
During the implementation of the course or in close conjunction with the course, a course evaluation is to be carried out. Results and analysis of the course evaluation are to be promptly presented as feedback to the students who have completed the course. Students who participate during the next course instance receive feedback at the start of the course. The course evaluation is to be carried out anonymously.

Required Reading and Additional Study Material

Required reading
Scientific articles and reporting frameworks. About 700 pages.

Reference literature
Bebbington, J., Larrinaga, C., O'Dwyer, B. & Thomson, I. *Handbook of Environmental Accounting.* Routledge. Latest edition. About 440 pages.