Course Outline

Course Code	RSM 314 H1 F
Course Name	ESG & Sustainability Accounting
Term, Year	Fall, 2024
Course Meets	Monday 11 – 1 - WO
Web page URL	https://q.utoronto.ca

Instructor Details

Name	Email	Office Hours
Elisa Zuliani	elisa.zuliani@rotman.utoronto.ca, .	online mechanism preferred

Course Description

The course focuses on corporate sustainability accounting and reporting. The course will focus on frameworks for developing corporate environment, social and governance (ESG) performance metrics. Trends and quality assurance of sustainability reporting will be discussed.

Learning Outcomes

1. Appreciate the evolution of accounting for sustainability
2. Understand how to measure, report, and interpret various ESG factors
3. Identify the material sustainability concerns affecting a business and the adoption of non-financial disclosure.
4. Describe and critically evaluate the methodologies underlying popular corporate sustainability rating systems and the adoption of voluntary disclosure.

Course Prerequisites

RSM222; and completion of 9.0+ credits.

Course Materials

Required Readings

-provided on Quercus thru weekly modules

Electronic Course Materials

This course will be using the following electronic course materials:

- Cases available on modules on Quercus

Evaluation and Grades

Grades are a measure of the knowledge and skills developed by a student within individual courses. Each student will receive a grade on the basis of how well they have command of the course materials, skills and learning objectives of the course.

Work	Percentage of grade	Due Date
Class Participation	10%	Ongoing
Assignment – Part 1	10%	October 21, 2024 – 11 am
Assignment – Part 2	20%	November 11, 2024 – 11m
Group Presentation	25%	To be arranged
Final Assessment	35%	December 2, 2024 – 11 am

Course Format and Expectations

The course will primarily be in a seminar or case discussion format, usually the latter.

The case assignment will be distributed in a prior class session for discussion in a subsequent session.

The format for in-class discussion of cases will vary between presentation/discussion led by a student group or your instructor leading the entire discussion. All important aspects of each solution will be covered in class.

Class Participation - includes attendance in class and oral participation during discussions in class. There may be some small after class submissions that will contribute to class participation mark.

Group Presentation - Each group will be assigned one case for which it will prepare a presentation. The presentation should be 40 – 50 minutes in length. It should include a clear explanation of the case and clear discussion of the issues.

Writing Assignments or Presentations

Assignment, group case presentation and final assessment is intended to help you develop your communication skills. How well you communicate your ideas, in writing or orally, will be considered in the evaluation of the assignment. In your written assignments, you should aim for clarity, strong organization, concision, professionalism, and correct grammar. Your presentations should reflect strong planning and organization, clarity of speech, and an engaging demeanour. Sources, whether in written or presentation assignments, should always be correctly attributed.

Support is available through the RC Centre for Professional Skills (CPS) for students who would like help or feedback on their writing or speaking (presentations). CPS offers both individual and group appointments with trained writing instructors and presentation coaches who are familiar with the RC program and common types of business assignments. You can also access your college Writing Centres for help with written assignments.

You can book an appointment with a writing or presentation coach through the RC Centre for Professional Skills Writing Centre. For more information about writing centres, student supports, and study resources, see the Writing and Presentation Coaching academic support page.

Team or Group Assignments

Group Presentation requires students to work in teams of 2 to 3 people. Learning to work together in teams is a crucial transferrable skill you will use not only in your coursework, but also

in your future careers. Support is available if you encounter common teamwork challenges such as:

- Team members feeling left out of the team.
- Team members not responding in a timely manner to communication.
- Division or quality of work among team members being unequal or unfair.

Consult the [Centre for Professional Skills Teamwork Resources page](#) for tips, strategies, and best practices. You can also [book an appointment with a teamwork mentor](#) through the RC Centre for Professional Skills Writing Centre. Teamwork mentors can help you resolve or mitigate conflict, strategize on planning, or improve team communication.

If you are a student registered with Accessibility Services, and extensions are one of your academic accommodations, consult with your Accessibility Advisor about the teamwork in this course.

Class Participation *,*

Students are expected to prepare thoroughly and make every effort to attend every class. As class participation is a graded component of the course, students will be evaluated on the following:

- Thoughtful responses
- Understanding and analysis of topic
- Idea generation
- Promoting further discussion
- Respectful active listening
- Attentiveness

While attendance is necessary for students to participate in class discussions, attendance on its own will not result in a high participation grade. Students must actively contribute and participate by exhibiting the components listed above.

Missed Assignments
Students who miss the assignment for reasons entirely beyond their control (e.g. illness) may request special consideration **within 2 business days** of the missed midterm/test/assignment due date.

In such cases, students must:

1. Complete the Request for Special Consideration form: https://uoft.me/RSMConsideration
2. Provide documentation to support the request, eg. Absence Declaration from [ACORN](#), medical note etc.

Please note: As of September 2023, students may use the Absence Declaration on ACORN *one time per term* to report an absence and request consideration. **Any subsequent absence will require a [Verification of Illness form](#) or other similar relevant documentation.**

Students who do not submit their requests and documentation within 2 days may receive a grade of 0 (zero) on the missed course deliverable.

Students who miss Assignment will have the weight will be moved to Final Assessment .

Late Assignments
All assignments are due on the date and at the time specified in Quercus. Late submissions of the case summaries will not be accepted and will be awarded a mark of zero.

Students who, for reasons beyond their control, are unable to submit an assignment by its deadline must obtain approval from the instructor for an extension. Supporting documentation will be required as per the policy on missed tests and assignments.

Statement on Equity, Diversity and Inclusion
The University of Toronto is committed to equity, human rights and respect for diversity. All members of the learning environment in this course should strive to create an atmosphere of mutual respect where all members of our community can express themselves, engage with each other, and respect one another's differences. U of T does not condone discrimination or harassment against any persons or communities.

Commitment to Accessibility
The University is committed to inclusivity and accessibility, and strives to provide support for, and facilitate the accommodation of, individuals with disabilities so that all may share the same level of access to opportunities and activities offered at the University.

If you require accommodations for a temporary or ongoing disability or health concern, or have any accessibility concerns about the course, the classroom or course materials, please email Accessibility Services or visit the Accessibility Services website for more information as soon as possible. Obtaining your accommodation letter may take up to several weeks, so get in touch with them as soon as possible. If you have general questions or concerns about the accessibility of this course, you are encouraged to reach out to your instructor, course coordinator, or Accessibility Services.

Plagiarism Detection
Normally, students will be required to submit their course essays to the University's plagiarism detection tool for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the tool's reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of this tool are described on the University's Plagiarism Detection Tool FAQ page from Centre for Teaching Support & Innovation.

Generative AI / ChatGPT
Generative Artificial Intelligence (AI), and specifically foundational models that can create writing, computer code, and /or images using minimal human prompting, are proliferating and becoming ubiquitous. This includes not only GPT-4 (and its siblings ChatGPT and Bing), but many writing assistants that are built on this or similar AI technologies. There are now hundreds of these systems that are readily available.

The use of generative artificial intelligence tools or apps for assignments in this course, including tools like ChatGPT and other AI writing or coding assistants, **is prohibited**.

The knowing use of generative artificial intelligence tools, including ChatGPT and other AI writing and coding assistants, for the completion of, or to support the completion of, an examination, term test, assignment, or any other form of academic assessment, **will be considered an academic offense in this course.**

The use of generative artificial intelligence tools and apps is strictly prohibited in all course assignments unless explicitly stated otherwise by the instructor in this course. This includes ChatGPT and other AI writing and coding assistants. Use of generative AI in this course may be **considered use of an unauthorized aid,** which is a form of cheating.

This course policy is designed to promote your learning and intellectual development and to help you reach course learning outcomes.

Academic Integrity

Academic Integrity is a fundamental value essential to the pursuit of learning and scholarship at the University of Toronto. Participating honestly, respectfully, responsibly, and fairly in this academic community ensures that the U of T degree that you earn will continue to be valued and respected as a true signifier of a student's individual work and academic achievement. As a result, the University treats cases of academic misconduct very seriously.

The University of Toronto's Code of Behaviour on Academic Matters outlines the behaviours that constitute academic misconduct, the process for addressing academic offences and the penalties that may be imposed. You are expected to be familiar with the contents of this document. Potential offences include, but are not limited to:

In papers and assignments

- Using someone else's ideas or words without appropriate acknowledgement.
- Submitting your own work in more than one course without the permission of the instructor.
- Making up sources or facts.
- Obtaining or providing unauthorized assistance on any assignment (this includes collaborating with others on assignments that are supposed to be completed individually).

On test and exams

- Using or possessing any unauthorized aid, including a cell phone.
- Looking at someone else's answers.
- Misrepresenting your identity.
- Submitting an altered test for re-grading.

Misrepresentation

- Falsifying institutional documents or grades.
- Falsifying or altering any documentation required by the University, including (but not limited to) medical notes.

All suspected cases of academic dishonesty will be investigated by the procedures outlined in the *Code of Behaviour on Academic Matters.* If you have any questions about what is or is not permitted in the course, please do not hesitate to contact the course instructor. If you have any questions about appropriate research and citation methods, you are expected to seek out additional information from the instructor or other U of T or RC resources such as the RC Centre for Professional Skills, the College Writing Centres or the Academic Success Centre.

Email

At times, the course instructor may decide to communicate important course information by email. As such, all U of T students are required to have a valid UTmail+ email address. You are responsible for ensuring that your UTmail+ email address is set up and properly entered on ACORN. For more information visit the [Information Commons Help Desk](#).

Forwarding your utoronto.ca email to a Gmail or other type of email account is not advisable. In some cases, messages from utoronto.ca addresses sent to Gmail accounts are filtered as junk mail, which means that important messages from your course instructor may end up in your spam or junk mail folder.

Recording Lectures

Lectures and course materials prepared by the instructor are considered by the University to be an instructor's intellectual property covered by the Canadian Copyright Act. Students wishing to record a lecture or other course material in any way are required to ask the instructor's explicit permission and may not do so unless permission is granted. Students who have been previously granted permission to record lectures as an accommodation for a disability are excepted. This includes tape recording, filming, photographing PowerPoint slides, Quercus materials, etc.

If permission for recording is granted by the instructor (or via Accessibility Services), it is intended for the individual student's own study purposes and does not include permission to "publish" them in any way. It is forbidden for a student to publish an instructor's notes to a website or sell them in any other form without formal permission.

Weekly Schedule

Please note that the last day you can drop this course without academic penalty is November 4, 2024.

Session	Date	Topic	Readings
1	Sept 9th	♦ Introduction to course ♦ Introduction to ESG and Sustainability Accounting	♦ See Quercus – Module
2	Sept 16th	♦ Corporate Social Responsibility (CSR) ♦ Integrating ESG into Corporate Strategy, Risk Management and Supply Chain	♦ See Quercus - Module
3	Sept 23rd	♦ Frameworks and Voluntary Standards	♦ See Quercus - Module
4	September 30th	♦ Greenwashing	♦ See Quercus - Module
5	October 7th	♦ Environment Accounting / Social Accounting (Part 1)	♦ See Quercus - Module
6	October 14th	NO CLASS - Thanksgiving	
7	October 21st	♦ Environment Accounting / Carbon Accounting (Part 2) **ASSIGNMENT - Part 1 DUE**	♦ See Quercus - Module
	October 28th	Reading Week No Class	
8	November 4th	♦ Social and Governance Impact Reporting ♦ Group Presentation #1	♦ See Quercus - Module
9	November 11th	♦ Materiality & Double Materiality in ESG Reporting ♦ Auditing of ESG Reports ♦ Group Presentation #2 **Assignment – Part 2 DUE**	♦ See Quercus - Module
10	November 18th	♦ ESG Metrics in Executive Compensation And Performance Evaluation ♦ Group Presentation #3	♦ See Quercus - Module
11	November 25th	♦ ESG and Corporate Tax Practices Avoidance, Ethics and Transparency	♦ See Quercus - Module
12	December 2nd	♦ The future of ESG Reporting ♦ Emerging Challenges and Opportunities ♦ **Final Assessment Due**	♦ See Quercus - Module

Other Useful Links

- [Become a volunteer note taker](#)
- [Accessibility Services Note Taking Support](#)
- [Credit / No-Credit in RSM courses](#)
- [Rotman Commerce Academic Support](#)
- [Where to find teaching assistant opportunities](#)

URL links for print

- ACORN: http://www.acorn.utoronto.ca/
- Email Accessibility Services: accessibility.services@utoronto.ca
- Accessibility Services website: http://studentlife.utoronto.ca/as
- University's Plagiarism Detection Tool FAQ: https://uoft.me/pdt-faq
- The University of Toronto's Code of Behaviour on Academic Matters: http://www.governingcouncil.utoronto.ca/policies/behaveac.htm
- Information Commons Help Desk: http://help.ic.utoronto.ca/category/3/utmail.html
- Become a volunteer note taker: https://studentlife.utoronto.ca/program/volunteer-note-taking/
- Accessibility Services Note Taking Support: https://studentlife.utoronto.ca/service/note-taking-support/
- Credit / No-Credit in RSM courses: https://rotmancommerce.utoronto.ca/current-students/degree-requirements/credit-no-credit-option/
- Rotman Commerce Academic Support: https://rotmancommerce.utoronto.ca/current-students/academic-support/
- Book an appointment with a writing or presentation coach: http://uoft.me/writingcentres
- Writing and Presentation Coaching academic support page: https://rotmancommerce.utoronto.ca/current-students/academic-support/writing-and-presentation-coaching/
- Centre for Professional Skills Teamwork Resources page: https://rotmancommerce.utoronto.ca/teamwork-resources
- Book an appointment with a Teamwork Mentor: http://uoft.me/writingcentres