

ENV-302

Environmental Accounting and Management

2022 Course Information

Instructor: Mairambek Nurgaziev, Associate Professor (PhD)

E-mail: nurgaziev_m@auca.kg

Class meets twice a week:

Tuesday 10:50 - 12:05 lecture

Thursday 10:50 - 12:05 seminar

Prerequisites: ENV-100 or an equivalent introductory course in environmental and resource economics.

Course overview: The overall aim of the course is to give an introduction to how companies and organisations deal with environmental and sustainability matters. The course reflects different strategies, tools and accounting systems being used in the current development process and the driving forces behind them. The course discusses both process and product development in different companies related to sustainable development. The course will also introduce to students the global reforms on Environmental Management Accounting and how these can be used to deal with environmental issues of their firms. In addition, basic concepts such as sustainable development, ecological efficiency, eco-efficiency are reviewed, as well as the three bottom lines: economics, environment and corporate social responsibility, CSR. Social responsibility implies that existing and new enterprises take into consideration the rights and needs of the local population and that employees work under safe conditions with regards to health, environment and security.

Learning outcome: The students should be able to explain system-based management methods and practical tools for developing environmental strategies and environmental accounting systems for private and public enterprises, and be able to evaluate existing environmental accounting and management systems.

Evaluation and Assessment: The students' performance is assessed on the basis of their participation during the lectures, including the familiarity with the reading material, note-taking, making assignments, oral presentations and written exams. Students are expected to pass all the above in order to obtain a credit for the semester.

Exams and quizzes: The students will take two exams: the first one is a mid-term test and the second one is an essay-type examination. The test consists of questions on short definitions and multiple-choice questions. Exam papers are composed of essay type questions, which require in-depth answers on the topics studied. No books, papers etc. can be used during the exam. Exams typically address lecture materials and assigned readings. Evidence of using additional sources of information related to the course content will be marked in the form of additional points for examination paper.

The course will also include two quizzes/short papers addressing lecture material and/or assigned readings. Each quiz/paper will be worth 10% of course points (20% of total).

Grading scheme: All grades will be awarded in accordance with the scheme given below. Your points for the class work cannot exceed the maximum of 40.

ASSIGNMENT POINTS

Mid-term test and final examination	20 and 30, total 50 (maximum)
1 presentation and one home or class assignment	10 (maximum for each), total 30
Active participation, note-taking	5 each 2
Bonus for attending classes	10

Withdrawal of grades in case of poor attendance without reason

Minus 5 for each failure to attend

A 100-95	B- 76-71	D+ 47-42
A- 94-89	C+ 70-60	D 41-36
B+ 88-83	C 59-54	D- 35-30
B 82-77	C- 53-48	F < 30

Work and attendance: The work and attendance of all students will be monitored. Students are expected to attend all lectures and seminars. Attendance is regarded as a part of the course. This is for the benefit of the students and helps to ensure that they are coping with the work and managing to comprehend all the information and complete all the tasks given to them. Students must come to class on time not to disturb others, being more than 10 minutes late is counted as an absence. Students are not allowed to use any mobile devices or portable computers in class. Students are not allowed to use any mobile devices or portable computers in class, this is considered as a “negative” participation and participation points be deducted for that.

Documentation of reasons for absence: Any valid reasons for absence should be reported to the Instructor as soon as possible. Legitimate excuses are the following: illness, confirmed by a doctor's note next class; a death in the family; participation in conferences or seminars with preliminary notification of the Instructor and submission of the relevant supporting documents. Unless the correct procedure is followed no allowances can be made.

Excuse policy for missed exams and quizzes: A legitimate reason for missing a quiz or an exam must be presented to the instructor prior to the date of the scheduled quiz/exam. If the reason is acceptable, an alternative quiz/exam will be given before the scheduled exam time, if possible. A student who misses an exam without being previously excused takes the risk that a late excuse may not be accepted. Late exams, when given, will be within one week of the scheduled exam time.

Online course tools: In a force majeure situation, the course can be conducted mainly using the Zoom program, if necessary, additional tools such as Webex, Whatsapp and Skype will be used.

Course materials: No text required. Most course information will be available on-line at the e-course website.

Recommended Books:

Schaltegger S. and R. Burritt 2000: Contemporary Environmental Accounting or Corporate Climate Accounting. (<http://www2.leuphana.de/umanagement/projekte/eman/eman-books-2/>), Issues, Concepts and Practice. Greenleaf Publishing, Sheffield, UK. - Selected journal articles and book chapters, which are available at the course web site.

2022 Lecture Schedule (tentative)

- 1) Intro to Environmental Accounting and Management (definitions);
- 2) The Legal and Regulatory Framework for Environmental Protection in Kyrgyzstan;
- 3) Environmental Accounting System;
- 4) Strategic Management and Accounting;
- 5) Environmental Cost Management;
- 6) Methods for Aggregated Environmental Conservation Cost;
- 7) Input/Outflow Analysis;
- 8) Flow Cost Accounting;
- 9) Activity-Based Costing;
- 10) Lifecycle Costing;
- 11) Sustainability and Management Accounting;
- 12) Sustainability and management accounting (Cont.);
- 13) Environmental Conservation Benefit;
- 14) Method for Measuring Environmental Conservation Benefit;
- 15) Economic Benefits Associated with Environmental Conservation Activities.