

Subject outline

CACC1513 Sustainability for Accountants

1. Administrative information

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|--|--|--|----------------------------|
| Subject Code and Title | CACC1513 Sustainability for Accountants | | |
| Duration | 7-week study period, including 6 study weeks and 1 final assessment week | | |
| AQF level | Graduate Diploma – AQF Level 8 | | |
| Credit points | 12 credit points | | |
| Result type | Grade and Mark | | |
| Mode of delivery | Online | | |
| Core/Elective | Elective | | |
| Pre-requisites | CACC1500 Ethics and business is a pre-requisite | | |
| Assumed knowledge | It is assumed that candidates have a good understanding of business and reporting concepts and ethical principles which apply to professional accountants. Further detail of the assumed knowledge is available in Chapter 0: Getting in My Capability – Learn. | | |
| Subject workload | The expected self-directed workload for this subject is about 10 hours per week over 6 teaching weeks, excluding scheduled subject orientation and assessment(s). Candidates are expected to undertake a further 5 hours per week of personal study and assessment preparation across the 7-week study period. Candidates are advised to plan their enrolment carefully around work and other commitments, to ensure they can devote the time required to their studies. | | |
| | Directed hours (includes all directed learning activities, whether facilitated or self-directed) | Study and assessment hours (includes personal study, assessment preparation and assessment completion) | Total subject hours |
| | 10 hours per week for 6 weeks (60 hours) | 5 hours per week for 7 weeks (35 hours) | 95 hours |
| Pass requirements | To pass the subject a candidate must: <ul style="list-style-type: none">• complete all assessments (including all parts of assessments)• pass the final assessment• pass the subject overall. | | |
| Subject leadership and teaching staff contact details | Refer to the My Capability – Learn site for this subject | | |
| CA Program contact details | Phone: 1300 137 322 (within Australia) 0800 4 69422 (within New Zealand) +61 2 9290 5660 (outside of Australia) Email: service@charteredaccountantsanz.com Address: CA Program CA ANZ, 33 Erskine Street SYDNEY 2000 NSW | | |

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2. Subject description

In Sustainability for Accountants, you will develop your awareness of environmental, social and governance (ESG) impacts on organisations, and the role Chartered Accountants play in linking these issues to broader business agendas.

This subject will support you to contribute to and influence an organisation's values, culture, strategy and practices to ensure they align to sustainability principles, practices, frameworks and standards. You will develop the knowledge and skills to identify and evaluate changes in sustainability practices and reporting, and to communicate about sustainability to inform and influence various stakeholder groups. By exploring a series of case studies and other digital content, you will develop an understanding of how the principles of sustainability are applied in practice.

3. Subject Learning Outcomes (SLOs) and how they align with Course Learning Outcomes (CLOs)

On successful completion of the subject candidates will be able to:

| Subject Learning Outcome/ Objectives | CLO1 | CLO2 | CLO3 | CLO4 | CLO5 | CLO6 | CLO7 | CLO8 |
|---|------|------|------|------|------|------|------|------|
| SLO1 Critically evaluate environmental, social and governance principles in the context of an organisation's values, culture, and strategy | | | | | ✓ | ✓ | ✓ | |
| SLO2 Apply sustainable business practices that contribute to the achievement of desired stakeholder outcomes | ✓ | | | | ✓ | | | |
| SLO3 Critically evaluate changes that affect sustainability practices and reporting | | | | | ✓ | ✓ | ✓ | |
| SLO4 Effectively communicate sustainability principles and practices to inform and influence stakeholders | | | ✓ | | ✓ | | | |

The list of GradDipCA Course Learning Outcomes can be accessed online at <https://www.charteredaccountantsanz.com/become-a-member/course-descriptions/ca-program>

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4. Contribution to the development of Graduate Attributes (GAs)

This subject contributes to the following graduate attributes of the Graduate Diploma in Chartered Accounting (GradDipCA), with emphasis on:

- GA 1 Ethics and integrity
- GA 2 Critical thinking and judgement
- GA 3 Adaptive mindset
- GA 5 Communication

5. Teaching and learning strategies

This subject has the following key learning components:

- Chapter and topic readings to support the central concepts of each subject topic. Access to all readings are provided via My Capability - Learn and/or the CA ANZ library.
- Interactive chapters that demonstrate how concepts can be applied in a range of contexts. Interactive chapters are provided via My Capability and may include videos, practice questions, articles, worked examples and activities.
- Case studies to support the application of knowledge and skills to ESG problems and issues.

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6. Learning and Teaching activities

| Week | Chapter and topics | Learning and Teaching Activities | Effort and assessment |
|------|--|---|---|
| 1 | 1. Introduction to sustainability 1.1 Defining sustainability 1.2 Embedding ESG through good governance 1.3 Embedding ESG into strategy 1.4 Identifying and managing ESG risks 1.5 Sustainable finance and responsible investing 1.6 Chapter 1 case study | Candidates will review the subject assumed knowledge and pre-requisite content to determine their readiness to undertake the subject. Candidates will review chapters and topics and associated LMS content. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs |
| 2 | 2. Introduction to accounting for sustainability 2.1 ESG performance management 2.2 ESG performance measurement 2.3 ESG reporting 2.4 ESG assurance | Candidates will review chapters and topics and associated LMS content. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs |
| 3 | 3. Sustainability reporting frameworks and standards 3.1 TCFD and climate-related disclosures 3.2 GRI 3.3 Integrated reporting 3.4 SDG reporting 3.5 Towards common ESG reporting | Candidates will review chapters and topics and associated LMS content. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs |
| 4 | 4. Towards common principles 4.1 Towards common ESG principles 4.2 Towards a just transition 4.3 Towards common metrics 4.4 Towards transformation | Candidates will review chapters and topics and associated LMS content. Candidates will prepare for assessment 1. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs |
| 5 | 5. Sustainability in practice 5.1 Embedding ESG in practice 5.2 Tools and methodologies to implement ESG 5.3 Case study - Part A | Candidates will review content concerning Sustainability in practice in a series of case studies and other learning content on the LMS. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs Assessment 1 due: Online assessment activity |

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| Week | Chapter and topics | Learning and Teaching Activities | Effort and assessment |
|------|---|---|---|
| 6 | 5. Sustainability in practice 5.4 Case study - Part B 6. Reflecting on Sustainability for Accountants | Candidates will review content concerning Sustainability in practice in a series of case studies and other learning content on the LMS. Candidates will review assessment information and begin preparing their assessment 2 submission. | Directed study: 10 hrs Personal study and assessment preparation: 5 hrs |
| 7 | | Candidates will review assessment information to prepare and submit assessment 2. | Personal study and assessment preparation: 5 hrs Assessment 2 due: Written assignment and recorded presentation |

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7. Assessment tasks

| Task Number | Description | Assessment Type | Weighting | Week Due | SLO1 | SLO2 | SLO3 | SLO4 |
|-------------|--|--|-----------|----------|------|------|------|------|
| 1 | <p>Assessment 1: Online assessment activity</p> <p>Candidates will review reports relating to different sustainability frameworks and respond to questions relating to these reports along with a number of unseen scenarios in an online assessment activity.</p> | Online assessment activity (90 minutes) | 40% | Week 5 | ✓ | ✓ | | |
| 2 | <p>There are two parts to this assessment that will be submitted together.</p> <p>Assessment 2</p> <p>Part A: Written assignment</p> <p>Candidates will review a case study containing information relating to an organisation's sustainability agenda and submit a written assignment including recommendations.</p> <p>Part B: Recorded presentation</p> <p>Candidates will record and submit a video presentation on a recent or future development that will affect sustainability practices and reporting.</p> | Written assignment (1500 words) Recorded presentation (up to 5 minutes) | 60% | Week 7 | ✓ | ✓ | ✓ | ✓ |

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8. Assessment details

Detailed information about each subject assessment task, including the marking criteria, is provided in the assessment overviews. All assessments are individual assessments unless stated otherwise.

9. Readings

The list readings for the subject is provided via My Capability - Learn. Candidates must complete required readings to successfully complete the learning activities and assessments. All required readings are assessable.

Required

Links to required readings are provided via My Capability - Learn.

Recommended

Links to further recommended readings to extend candidate learning are provided via My Capability - Learn. These readings are not mandatory.

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10. Learning resources and support materials

A range of online resources are provided in My Capability. These include the following:

- Digital study guide and other readings that candidates are directed to read.
- Interactive chapters and topics for this subject, which supplement the study guide.
- Videos, eLearns, quizzes, worked examples and practice questions that are interactive and support you in developing knowledge and skills.
- Subject quizzes to support self-assessment and reflection.
- Reflection activities.
- A list of task words used in the GradDipCA and their definitions, to help candidates understand what a question is asking and how to respond appropriately.
- Assumed knowledge support resources including a pre-subject diagnostic quiz, and links to resources to develop or refresh assumed knowledge.
- Course announcements and notices.
- Links to additional course resources (eg LinkedIn Learning).
- Link to the GradDipCA course welcome page.
- Access to course help, contacts for teaching staff and candidate support services.
- Access to the CA ANZ Library.

Candidates should check My Capability regularly during the term for updates.

Discussion forums

Throughout the program, candidates have access to several discussion forums which offer opportunities to connect with other candidates online, ask questions of teaching staff, and receive general course and subject updates. These forums include the following:

- Subject topic forums where candidates can ask specific technical questions related to subject content.
- Peer-to-peer forum where candidates can discuss issues with other candidates.
- Other forums where teaching staff leaders can post additional guidance for candidates.

Candidates may post questions to the discussion board and are expected to check their understanding for every post they make and respond to other posts to promote social learning. There is also a FAQs section in the discussion board, for candidate reference. Posts will be reviewed by teaching staff, who will provide further guidance and moderation as required. Generally, teaching staff will respond to a post within 2 business days.

CA ANZ Library

All candidates are expected to make use of a library service to support their learning.

GradDipCA candidates are expected to make use of CA ANZ Library scholarly electronic databases, which include research databases, ejournals, magazine subscriptions, eBooks and other scholarly content from the EBSCO, CCH Wolters Kluwer, and ProQuest database services. For further details about CA ANZ library services go to: www.charteredaccountantsanz.com/member-services/resource-centre/library-and-information-service.

EBSCO Business Source Corporate (online journals database) provides access to journals, magazines, newspapers, trade publications, country reports and company profiles (see <https://www.ebsco.com/products/research-databases/business-source-corporate>). The main titles used from this database are The Australian Financial Review, Harvard Business Review, Strategic Finance, Taxation Today, Governance Directions. There are around 2000 different titles available.

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11. Other required resources

Candidates will need frequent access to a personal computer that is connected to a reliable high-speed internet connection to successfully complete each subject. Depending on the requirements of the subject(s), candidates will require internet data to watch educational videos, access research and reading materials, complete online assessments, participate in discussion forums, chat groups, and virtual classes with other candidates, and complete learning activities. It is recommended that candidates use a reference management software such as EndNote, RefWorks or Mendeley during their studies, which can assist with document storage and formatting references.

It is recommended that candidates have access to LinkedIn Learning for the duration of their studies. For GradDipCA candidates, this can be accessed through the My CA website as part of their provisional membership benefits. For more details, see <https://www.charteredaccountantsanz.com/learning-and-events/learning/linkedin-learning/>.

For all other candidates, a LinkedIn Learning subscription can be purchased via <https://www.linkedin.com/learning/>.

12. Fair assessment through moderation

Moderation describes a quality assurance process that ensures that assessments are appropriate to the learning outcomes, and that candidate work is consistently evaluated by assessors. CA ANZ's minimum standards for the moderation of CA Program assessment are described in the *CA Program Assessment and Grading Policy and Procedure*¹ available on the CA ANZ website.

13. Late penalties for assessment not submitted by due date

In accordance with the principles of equity and fairness where all candidates are afforded the same opportunities to demonstrate the achievement of learning outcomes, it is expected that all candidates will have the same time to prepare their assessments. It is therefore expected that, in ordinary circumstances, candidates will submit assessments in accordance with the published schedule for assessment submission.

The time and date that an assessment is submitted is recorded by CA ANZ. Assessment items submitted after the scheduled due date, without an approved extension, may be subject to late penalties. For further information, refer to the *Assessment and Grading Policy and Procedure* available on the CA Program Policy website.

Please note it is the candidate's responsibility to keep appropriate copies/backups of all assignments submitted for assessment.

14. Length/duration of assessments

Each assessment has length/duration requirements. These may be described as number of words² (eg written assignments), minutes (eg presentations), or other metrics as appropriate to the type of assessment. To ensure fairness, all candidates are held to the same standard in relation to the length/duration of an assessment. For these reasons, penalties are applied to assessments that exceed the notified length/duration as follows:

- Assessments that are up to 10% longer than approved length/duration: All material will be marked and no penalty will be applied.
- Assessments that are between 10% and 25% longer than the approved length/duration: All material will be marked and a 5% penalty will be applied to the final mark. For example, if the assessment is to be marked out of 100 marks, then 5% of the available marks (ie 5 marks) would be deducted.
- Assessments that are more than 25% longer than the approved length/duration: Markers will only read and assess material up to 25% above the word limit and apply a 5% penalty to the final mark. For example, if the assessment is to be marked out of 100 marks, then 5% of the available marks (ie 5 marks) would be deducted. Any additional material will not be marked.

1 All of the policies governing the CA Program are available on the CA ANZ website at <https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies>

2 Word count includes everything in the main body of the text (e.g., headings, tables, citations, quotes, footnotes, lists, etc) and appendices. The only material NOT INCLUDED in the word count is the list of references.

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15. Referencing style

Candidates should use the Harvard referencing style in their assignment submissions. Information about the Harvard Referencing Style can be found in the Knowledge Centre.

16. CA Program policies and candidate Code of Conduct

All CA Program candidates are bound by the CA Program Candidate Code of Conduct. Candidates are expected to adhere to this code, including when making statements about the CA Program in public forums, including social media platforms. To read these policies, go to <https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies>.

17. Enrolment

It is each candidate's responsibility to ensure that they are correctly enrolled in each subject. Enrolment can be checked through My Capability where candidates can also print an enrolment advice.

18. Special consideration in assessment

CA ANZ gives special consideration to candidates whose performance is demonstrated to be affected by unexpected, serious circumstances beyond their control, such as misadventure, accident, or illness, to ensure that assessment of all candidates is equitable and fair while also ensuring that learning outcomes are achieved to a satisfactory level. For further information about special consideration please refer to the *CA Program Assessment and Grading Policy and Procedure* and the *Special Consideration Guidance Notes for Candidates* available on <https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies>.

19. Academic integrity

Academic integrity refers to the ethical standards that underpin all aspects of academic work to ensure its authenticity, validity and credibility, and to actions in relation to learning and assessment that are aligned with values of honesty, trust, fairness, respect, responsibility, and courage. CA ANZ is committed to promoting and safeguarding a culture of academic integrity and to eliminating academic dishonesty and other forms of academic misconduct, such as cheating (including contract cheating), plagiarism, collusion, falsification or fabrication of data, and copyright infringement. CA ANZ has robust processes for identifying and investigating possible breaches of academic integrity and applies penalties to cases of proven academic misconduct.

The *CA Program Candidate Academic Integrity Policy and Procedure* explains the principles and processes that concern academic integrity and the handling of allegations of academic misconduct in the CA Program. This policy is available on the CA ANZ website. It is every candidate's responsibility to ensure that they understand the principles of academic integrity outlined in the *CA Program Candidate Academic Integrity Policy and Procedure* and behave accordingly so that their behaviour does not constitute, or facilitate, academic misconduct. To ensure that candidates understand their academic integrity obligations CA ANZ requires that all candidates complete the compulsory Academic Integrity Module and Academic Integrity Assessment before completing any assessment in the CA Program.

Plagiarism and plagiarism monitoring

Plagiarism is a form of academic misconduct that occurs when the work or intellectual property of another person is presented as one's own without appropriate acknowledgement or referencing. Plagiarism is a serious offence.

CA ANZ uses the Turnitin plagiarism software to help candidates ensure that their assignments do not contain plagiarised material and to help staff detect plagiarism in submitted work. Candidates can submit draft assignments to Turnitin for feedback concerning textual similarity or authoring issues before submitting the assignment for marking. This means that any issues that are detected can be corrected before submitting the assignment for assessment.

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In accordance with the *CA ANZ Candidate Academic Integrity Policy and Procedure*, all assignments that are submitted for assessment may be subject to textual similarity review by Turnitin.com to detect plagiarism³.

20. Candidate support and assistance

CA ANZ offers a range of services to support learning success. These include:

- Learning support service
- Accessibility assistance service
- Counselling service
- Other wellbeing services

For further details, including information on emergency contacts, go to <https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies> and refer to the *Candidate Support, Health, Wellbeing, Safety and Advocacy Information* and the *CAP Assistance for Candidates Policy*.

21. Candidates' rights and responsibilities

It is the responsibility of every candidate to be aware of all relevant legislation, codes, guidelines, policies and procedures relating to their rights and responsibilities as a candidate. These include:

- The *CAP Candidate Code of Conduct*
- The *CA Program Candidate Academic Integrity Policy and Procedure*
- The *CA Program Assessment and Grading Policy and Procedure*
- The *CA Program Enrolment Terms and Conditions*
- The *CA Program Candidate Diversity, Equity and Inclusion Statement*.

For more information, go to <https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies>.

22. Feedback

We seek candidate feedback to assist in the continuous improvement of this subject and encourage all candidates to provide feedback through the *Candidate Satisfaction Survey (CSS)* at the end of the subject. Information from the CSS, and the changes implemented in response to CSS feedback are reported to the Teaching and Learning Panel of the CA ANZ Education Board each term.

23. Parallel teaching statement

This subject may involve parallel teaching with individuals undertaking other learning pathways to full CA ANZ membership.

24. Disclaimer

This subject outline may be updated from time to time. To ensure candidates have the correct version, they should check the subject welcome page in My Capability at the beginning of the term.

³ Use of the Turnitin.com service is subject to the Usage Policy posted on the Turnitin.com site.