



UNIVERSITY OF PUERTO RICO
RIO PIEDRAS CAMPUS
COLLEGE OF BUSINESS

I. TITLE	SUSTAINABILITY ACCOUNTING
II. CODIFICATION	CONT 5015
III. NUMBER OF HOURS/CREDITS	45 Hours / 3 credits
IV. PRE-REQUISITE	CONT 4002
V. PROFESSOR	
	Marisela Santiago Castro, PhD.
Office:	AMO 300, #16
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Email:	marisela.santiago1@upr.edu
Office hours:	By appointment between Mondays through Fridays 10:00 – 2:30 p.m.

VI. DESCRIPTION

This seminar is about corporate sustainability development and reporting and its implications. It addresses the different ways in which organizations provide information about their environmental, social and economic performance, either voluntary or mandatory. This course is hybrid. This concept means that some face-to-face time lecturing is replaced with online teaching experiences.

VII. OBJETIVES

At the end of the course, the student will:

1. understand what is sustainability and sustainable development in the business context.
2. understand the accountant's responsibility to manage ethical aspects of business issues related to corporate governance, globalization, and sustainability.
3. understand the role of sustainability information in the capital markets.
4. explain the motivations and determinants that companies will have to consider in any new developments in accounting for sustainability and their effects over decision making in such organizations.
5. discuss what sustainability is in the accounting context, what is the role of the CPA in sustainability reporting and what types of reports are companies issuing and why.
6. discuss and apply techniques to integrate sustainability reporting in financial reporting system (*i.e. triple bottom line reporting*).
7. compare sustainability reporting between the United States and other countries.
8. discuss assurance, audit, and technological issues related to sustainability reporting.
9. apply information management skills to made research using appropriate electronic databases.

VIII. TEXT

There is no textbook for this course. Readings are all available online or in the Library's databases; and are selected and organized to correspond with the different topics of the course. All assigned readings should be completed before class.

IX. TOPICS¹

		Time:
A.	Introduction to the course and discussion of requirements and evaluation	1.5
B.	Sustainable development- conceptual bases	7.5
C.	Trends: Motivations and determinants for adopting sustainability disclosures	6.0
D.	Accounting and sustainability reporting	9.0
E.	Assurance & Attestation	6.0
F.	Capital Market	6.0
G.	Sustainability beyond corporations	6.0
H.	Oral presentations	3.0
	Total	45 Hrs.

X. INSTRUCTIONAL STRATEGIES

In general, this course will be conducted through self-guided lectures, discussions of articles and research papers, and analysis of problems and cases. A learning approach that allows students to develop interpersonal skills, team-work and communication skills will be used. In addition, the cases and problems used in the course will have elements of analysis that will enable students to continue becoming information literate by applying methods for locating and evaluating sources, and by creating effective search strategies.

XI. MINIMUM RESOURCES AVAILABLE OR REQUIRED

- Account in the institutional management learning platform (Moodle)
- Institutional email account
- Computer with high-speed internet access or mobile device with data service
- Software or applications: word processor, spreadsheets, presentation editor
- Integrated or external speakers
- Webcam or mobile with camera and microphone

XII. EVALUATION

- | | |
|---------------------------------|-----|
| 1. Class work and participation | 30% |
| 2. Individual essays | 10% |
| 3. Quizzes | 10% |

¹ This syllabus is subject to changes.

4. Online discussions (forums and debates)	10%
5. Other individual assignments	10%
6. Oral presentations	10%
7. Final project (group)	<u>20%</u>
	100%

*** Participation and professionalism.** Learning in this class will not be passive; thinking, creativity and mutual engagement with the ideas of others are expected. Therefore, participation is a key component of the learning experience. I will evaluate participation using all information I can collect about how much spirit and energy you have invested in the course. Specifically, the degree to which your comments in class reflects the real thinking about the issues and the readings we are exploring is crucial; this is more important than how often you speak or how much you say. Conciseness, tact, and staying on topic are also hallmarks of quality participation. If you are having difficulty fully participating in the course, for any reason, you should see me as soon as possible to discuss your situation.

Punctuality, adherence to timetables, and mutual respect are important facets of professional behavior.

XIII. GRADING SYSTEM

100-90 – A 89-80 – B 79-70 – C 69- 60 – D 59- 00 – F

XIV. IMPORTANT INFORMATION

LEY 51 DE 1996 (LEY DE SERVICIOS EDUCATIVOS INTEGRALES PARA PERSONAS CON IMPEDIMENTOS)

Students who receive services from Vocational Rehabilitation (*Rehabilitación Vocacional*) must communicate with the professor at the beginning of the semester to plan a reasonable accommodation and the necessary equipment according to the recommendations of the *Oficina de Asuntos para las Personas con Impedimento (OAPI)* of the office of the Dean of Students. In addition, those students with special needs that require some type of assistance or accommodation must communicate with the professor.

CERTIFICACIÓN 13, (2009-10) JUNTA DE GOBIERNO Y ARTÍCULO 6.2 DEL REGLAMENTO GENERAL DE ESTUDIANTES – ACADEMIC INTEGRITY

The University of Puerto Rico (UPR) promotes the highest standards of academic and scientific integrity. Article 6.2 of the General Bylaws of Students of the UPR (Certificación Núm. 13, 2009-2010, de la Junta de Síndicos) establishes that *“la deshonestidad académica incluye, pero no se limita a: acciones fraudulentas, la obtención de notas o grados académicos valiéndose de falsas o fraudulentas simulaciones, copiar total o parcialmente la labor académica de otra persona, plagiar total o parcialmente el trabajo de otra persona, copiar total o parcialmente las respuestas de otra persona a las preguntas de un examen, hacienda o consiguiendo que otro tome en su nombre cualquier prueba o examen oral o escrito, así como la ayuda o facilitación para que otra persona incurra en la referida conducta. Cualquiera de estas acciones estará sujeta a sanciones disciplinarias en conformidad con el procedimiento disciplinario establecido en el Reglamento General de Estudiantes de la UPR vigente.”*

CERTIFICACION 30 (2018-19) SENADO ACADEMICO – DISCRIMINATION

The University of Puerto Rico prohibits discrimination based on sex, sexual orientation, and gender identity in any of its forms, including that of sexual harassment. According to the Institutional Policy Against Sexual Harassment at the University of Puerto Rico, Certification Num. 130, 2014-2015 from the Board of Governors, any student subjected to acts constituting sexual harassment, must turn to the Office of the Students Ombudsperson, the Office of the Dean of Students, and/or the Coordinator of the Office of Compliance with Title IX for an orientation and/or formal complaint.

CERTIFICACION 33 (2021-21) – JUNTA DE GOBIERNO - PLAN DE CONTINGENCIA EN CASO DE UNA EMERGENCIA

In the event of an emergency or interruption of classes during the semester, classes will continue to be offered, using the distance or online modality to comply with the syllabus.

XV. REFERENCES

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