BUACC 2614 – Management Accounting 2

Semester 2, 2013

Group Assignment

According to Martin and Steele (2010, p.13), “The two principal professional associations in Australia – CPA Australia (the CPA) and the Institute of Chartered Accountants in Australia (the Institute) have indicated their awareness of the significance of issues of sustainability reporting and development of appropriate skill sets in word and in deed. The commitment of both organisations to sustainability principles has been shown by their adoption of, and support for, sustainability-focused reporting approaches and by their opting to take up membership of the Accounting for Sustainability Forum”.

Martin A and Steele F (2010) *Sustainability in Key Professions: Accounting*. A report prepared by the Australian Research Institute in Education for Sustainability for the Australian Government Department of the Environment, Water, Heritage and the Arts.

In a two-part essay:

1. Consider the above. Discuss the stance and initiatives of the Australian accounting profession on corporate social responsibility (CSR) and sustainability. Include your views on the role of accounting and the accountant on CSR and sustainability.

Go to:

<http://agl.com.au/about/Sustainability/Pages/SustainabilityReport.aspx>

<http://www.abc.net.au/4corners/stories/2013/04/01/3725150.htm#transcript>

<http://www.abc.net.au/iview/?series=2303988#/series/2303988>

1. Discuss the way in which AGL has demonstrated its social and environmental accountability in the last two years.

NOTE: AGL has published an annual sustainability report since 2004 to communicate sustainability performance in the areas of customers, community, people, economic, climate change and environment.

# Please note: good starting points for your research are: the textbook (Chapter 17); the IFAC’s International Guidance Document on Environmental Management Accounting and the websites of the CPA and ICAA.

For example, go to: <http://www.cpaaustralia.com.au/cps/rde/xchg/cpa-site/hs.xsl/knowledge-practice-toolkit-green-accounting.html>

Please note the following:

* Format: Essay
* Contribution to overall assessment: 25%
* Length: 2000 – 2500 words
* Due date:??

Your work must comply with the University’s General Guide for the Presentation of Academic Work. <http://www.ballarat.edu.au/current-students/assistance,-support-and-services/academic-support/general-guide-for-the-presentation-of-academic-work>

* This is a group-assignment. Each group needs to have 2 to 3 members in it. Please organise yourselves into groups.
* Please make sure that names and ID numbers of all group members are stated on the cover sheet of your submission.

As this is a group assignment, each member of a group is awarded the same mark. Working in groups has its pros and cons. I am sure that you will hold constructive and energetic group discussions on the issues at hand. In case of any disagreements, you will be able to resolve them in a democratic and rational way. There will be times when you may have to agree to disagree with each other. Invariably different group members bring different skills to a project; it is up to you to make the best of it. I believe one can learn a lot by discussing the issues with one’s colleagues.

If you happen to find your group members are “not pulling their weight” or there are problems with any member’s commitment, then please try to resolve those issues amongst yourselves. Open and honest communication always helps. If you are unable to resolve these issues, you are most welcome to see me and we will try to sort out the problems together. Do this as soon as possible and certainly before the due date

Best wishes - Geeta

(Please adapt this to suit your group).

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| **Bases of assessment** | **HD P F** |
| **Content - Identification of relevant issues.**  **Research - Selection of relevant material.**  **A demonstration of critical evaluation of the material.**  **Expression of your viewpoint (and not a catalogue of quotes/ others’ ideas).** |  |
| **Expression - clarity, style (formal and academic), coherence in writing, grammar, punctuation, spellings and sentence structure.**  **A logical flow of argument at both the paragraph level and the overall text level.**  **Use of supporting arguments.**  **Use of literature to support the argument.** |  |
| **Structure – Synopsis (stated the topic, reflected main arguments and identified conclusions reached).**  **Introduction (clearly stated the essay question; outlined the plan for answering the question).**  **Discussion in appropriately linked sections and paragraphs.**  **Conclusion (no new material; reiterated the main line of argument).** |  |
| **Referencing procedure (within the text, and at the end of the text).**  **Appropriately styled and punctuated bibliography.** |  |
| **Overall Presentation – including cover page, line spacing, page numbering.** |  |

**GRADE:**