

UNIVERSITAS INDONESIA
FACULTY OF ECONOMICS & BUSINESS
DEPARTMENT OF ACCOUNTING
UNDERGRADUATE PROGRAM

SYLLABUS
SUSTAINABILITY REPORTING AND ENVIRONMENTAL AUDIT
(LAPORAN KEBERLANJUTAN DAN AUDIT LINGKUNGAN)
ECAU601310

1. Tim Pengajar

| No | Lecturers | Email Address |
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| 1. | Yan Rahadian S.E., M.S.Ak. | yan.rahadian@yahoo.com |

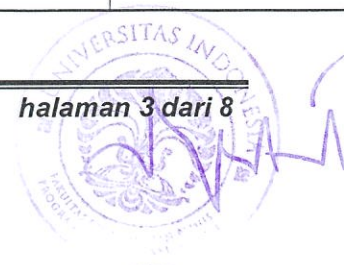
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| Subject Code | ECAU601310 |
| Subject Title | Sustainability Reporting and Environmental Audit |
| Credit | 3 |
| Year | 4 |
| Prerequisite Subject | Management accounting;, Financial accounting theory |
| Role and Purpose | <p>This subject provides student an understanding about the importance of humanity, the effect of environmental case in human activities, and the identification of sustainability business case. This subject focus on delivering the identification major stakeholders and material aspects in the business process and on preparing the corporate sustainability reporting content.</p> <p>This subject provides student an understanding the major stakeholder in the business process, the materiality of social and environmental aspect with the related stakeholder as the basis of the sustainability reporting and environmental audit.</p> <p>This subject provides the implementation of sustainability reporting based on some regulation, sustainable reporting standard, and sustainable development goals.</p> |
| Subject Learning Outcomes | <p>Upon completion of the subject:</p> <p>Student is able to analyze social, environmental, and economic disclosure issues to improve transparency and accountability</p> <ol style="list-style-type: none">Able to identify the importance of humanities in the social and environmental issues for sustainable developmentAble to explain the strategic process of implementing the sustainability reportingAble to explain the regulation and the sustainable goal and reporting standard in the social and environmental issues |



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| | <p>Students are expected to be able to study the sustainable business initiatives and to improve the disclosure based on sustainable initiatives</p> <ul style="list-style-type: none">d. Able to identify sustainable probleme. Able to analyze sustainable initiatives for businessf. able to analyze and assess the stakeholders and material aspectsg. Able to justify and argue the sustainable action plan for the sustainability reporting with supporting evidenceh. Able to deliver the sustainability report and to audit the environmental issues <p>Student is able to display professional skill in the sustainability disclosure</p> <ul style="list-style-type: none">i. Able to present ideas on improving the disclosurej. Able to analyze and deliver the issuesk. Able to write, present and analyze the disclosure <p>Student is expected to display personal values</p> <ul style="list-style-type: none">l. Demonstrate commitment to sustainable development goals | | | |
| Topic | Session | Topic | LO | Method |
| | 1 | <ul style="list-style-type: none">• The importance of sustainability activities• The effect of business activities to sustainability• The effect of human activities in carbon emission <p>Individual Assignment:</p> <ul style="list-style-type: none">1. Select one public company and analyze its environmental and social (ES) activities then find one ES corporate action that you think outside the safe and just space for humanity2. Calculating personal carbon footprint with any available carbon calculator in website | a, b, d, and e | Active lecturing |
| | 2 | <ul style="list-style-type: none">• Understanding sustainability: concept, research, and practice• Understanding sustainability report: business point of view• Understanding regulation of sustainability in Indonesia <p>Individual Assignment:</p> <ul style="list-style-type: none">1. Analyze one unethical environmental case that decrease the value of the firm2. Give examples of companies whose sustainability reports are part of the annual report and companies whose sustainability reports are presented separately | a, b, c, d, e, f, i, j, and k | Presentation and discussion |



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| | 3 | <p>Sustainable Business Model: integrating business, social, and environmental issues</p> <p>Individual Assignment: Based on the list of the company mentioned in paper Haanaes (2019), analyze whether company's CSR activities included within the sustainable business model or the separated CSR program</p> | a, b, d, e, f, g, h, i, j, k, and l | Presentation and discussion |
| | 4 | <ul style="list-style-type: none"> The role of accounting in achieving sustainability impact on economics, social and environmental aspects Environmental management accounting Carbon accounting: accounting and reporting issues. <p>Individual Assignment: Give your opinion on the news below https://nasional.republika.co.id/berita/nasional/umum/18/12/19/pjztsk377-bpk-potensi-kerugian-ekosistem-freeport-rp-185-triliun</p> | a, b, d, e, f, g, h, i, j, k, and l | Presentation and discussion |
| | 5 | <ul style="list-style-type: none"> Sustainable Reporting for Accountability and Transparency The Development of Sustainable Reporting The Future Trend of Sustainable Reporting <p>Individual Assignment: Give brief explanation about Indonesian Sustainability Reporting Award.</p> | a, b, c, d, e, f, i, j, k, and l | Presentation and discussion |
| | 6 | <ul style="list-style-type: none"> The Sustainable Development Goals Business Action on the SDGs SDG's in Indonesia <p>Individual Assignment: Choose one of the sustainable development goals and explain the conditions in Indonesia</p> | a, b, d, e, f, g, h, i, j, k, and l | Presentation and Discussion |
| | 7 | <ul style="list-style-type: none"> Business reporting on the SDGs SDGs reporting in sustainability reports <p>Individual Assignment: Give an example of SDGs disclosure</p> | a, b, d, e, f, g, h, i, j, k, and l | Presentation and Discussion |



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| | 8 | <ul style="list-style-type: none"> • ESG Report • Sustainable Reporting Standard: GRI 100 and GRI 200 • Stakeholder Engagement <p>Individual Assignment: Give an example of ESG Report analysis</p> | d, e, f, g, and h | Presentation and Discussion |
| | 9 | <p>Sustainable Reporting Standard: GRI 300 and GRI 400</p> <p>Individual Assignment: Preparation of final assignment</p> | d, e, f, g,h, i, j, k, and l | Presentation and Discussion |
| | 10 | <p>Sustainability Reporting Assurance</p> <p>Individual Assignment: Preparation of final assignment</p> | b,d,e, and f | Presentation and Discussion |
| | 11 | <p>Assurance Standard for Sustainable Report</p> <p>Individual Assignment: Preparation of final assignment</p> | b,d,e, f, and g | Presentation and Discussion |
| | 12 | <p>The effect of CSR performances and reporting</p> <p>Individual Assignment: Preparation of final assignment</p> | a, b, c, d, e, f, g,h, i, j, k, and l | Presentation and Discussion |
| | 13 | <p>Integrated Reporting</p> <p>Individual Assignment: Preparation of final assignment</p> | a, b, c, d, e, f, g,h, i, j, k, and l | Presentation and Discussion |
| | 14 | <p>Progress Report of Final Assignment</p> | a, b, c, d, e, f, g,h, i, j, k, and l | Presentation and Discussion |
| Teaching/ Learning Methodology | <p>Teaching method uses active lecturing, class discussions, individual presentation and group presentation in which students achieve the study objectives by discussing and completing related problems or cases under the guidance of lecturer.</p> <p>The specific learning methods used in this subject are:</p> <ol style="list-style-type: none"> 1. Active Lecturing The lecturer provides presentation about the related topic in the session and encourages students to critically discuss and draw complex connections among ideas related to the topic. | | | |

2. Group Presentation and Discussion

In first part of course period, students will participate in a group discussion. The discussion is designed to implement the sustainability concept in real business situation. For group assignment, students will be divided into groups and discuss the reading materials related to the assignments (and also can gather any information besides the reading materials identify in this syllabus to support their understanding). In second part of course period, every group shall analyze sustainability report of public company based on GRI Standards and other course material to support their understanding how companies focus and engage major sustainable activities that will benefit the company and stakeholder. The lecturer observes and facilitates the discussion as well as notes each student's participation in the discussion. The lecturer will choose one group to present their understanding about topic(s). The lecturer concludes the discussion.

3. Individual assignment

Each individual answer the question that will be graded

Sustainability Report as Final Exam Substitution for Individual Student. This report demonstrates their writing skill, reasoning and critical thinking and covering the topic(s) contained in sustainability report based on GRI Standards and Sustainable Development Goals.

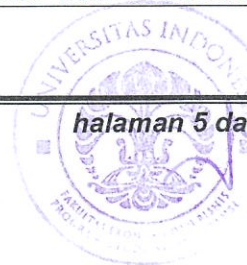
1. At the beginning of semester, each student choose one incorporated small-medium enterprise (incorporated SME) as a case study.
2. During semester period, the student shall communicate with business owner to discuss the business process, environmental social and government issues.
3. At the end of the semester, each student should submit final report.

The final report should contain :

- General information
- Business Process
- The stakeholder
- The social and environmental material aspect
- Stakeholder engagement process
- Action plan
- Sustainability report content

Evaluation steps for final exam substitution

1. Step 1 (20%)
Student select a company and prepare informations (in power points) about targeted company to be reported. The informations are about economy entity, its products , its location, business process, economic scale, probably impact to social and/or environmental issues
2. Step 2 (30%)
Progress report contents (in power point):
 - Business process
 - Social or environment activities that can affect the company performance based on observation, available information, relevant theories and interview result with the owner
 - Determine major stakeholder and material aspect
 - Preliminary study about sustainability activities based on GRI Standards and SDG
3. Step 3 (50%)
Final sustainability report accompanied by related power point and poster. Final sustainability report shall be submitted at final exam date or earlier. Standard report in bahasa Indonesia based on standard writing guidance from Universitas Indonesia.



Please download guidance from <http://www.ui.ac.id/download/files/Pedoman-TA-UI%20-SK-Rektor-2008.pdf>.

| Assessment Method in Alignment with Intended Learning Outcomes | Specific Assessment Methods/Tasks | % Weighting | Intended Learning Outcomes to be Assessed | | | | | | | | | | | |
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| | | | LO I. Tech Competence | | | | | | | | LO II. Professional Skills, Values and Attitudes | | | |
| | | | a | b | c | d | e | f | g | h | i | j | k | l |
| | Continuous Assessment GROUP | 100% 30% | | | | | | | | | | | | |
| | Group assignment and presentation INDIVIDUAL | 70% | v | v | v | v | v | v | v | v | | | | v |
| | Mid-Term Exam | 20% | v | v | v | v | v | v | v | v | | | | |
| | Final Exam/ Sustainability Report Assignment | 30% | | v | v | | | v | v | v | v | v | v | |
| | Individual assignment | 15% | v | v | v | v | v | v | v | v | v | v | v | v |
| | Participation | 5% | v | v | v | v | v | v | v | v | | | | |
| Student Study Effort Expected | In Class | | | | | | | | | | | | | |
| | Teaching | | | | | | | | | | | | | 10 Hours |
| | Presentation | | | | | | | | | | | | | 15 Hours |
| | Discussion | | | | | | | | | | | | | 10 Hours |
| | Other student study effort: | | | | | | | | | | | | | |
| | Student independent study | | | | | | | | | | | | | 30 Hours |
| | Discussion preparation | | | | | | | | | | | | | 20 Hours |
| | Final paper preparation | | | | | | | | | | | | | 20 Hours |
| Reference and Reading | Session 1 | | | | | | | | | | | | | |
| | <ul style="list-style-type: none"> Lecture notes. Raworth, Kate. 2012. "A safe and just space for humanity: can we live within the doughnut". Oxfam Policy and Practice: Climate Change and Resilience 8.1: 1-26. Carbon FootPrinting, Carbon Trust | | | | | | | | | | | | | |
| | Session 2 | | | | | | | | | | | | | |
| | <ul style="list-style-type: none"> Carrol and Shabana. 2010. "The business case for corporate social responsibility: A review of concepts, research, and practice". International Journal of Management Reviews. 85-106. Folkens and Schneider. 2019. "Social responsibility and sustainability: How companies and organizations understand their sustainability reporting obligations". Springer Nature Switzerland AG. 155-188 Regulation in Indonesia. | | | | | | | | | | | | | |
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Session 3

- Bocken N., Boons F., and Baldassarre B. 2018. "Sustainable business model experimentation by understanding ecologies of business model". Journal of Cleaner Production.
- Geissdoerfer M., Vladimirova D. and Evans S.. 2018. "Sustainable business model innovation: A review". Journal of Cleaner Production.
- Haanaes K. 2019. "Why all businesses should embrace sustainability". International Institute Management Development, Lausanne, Switzerland

Session 4

- Bebbington and Larrinaga. 2014. "Accounting and sustainable development: An exploration". Accounting, Organization and Society
- Jasch, Christine. 2003. "The use of environmental management accounting (EMA) for identifying environmental costs". Journal of Cleaner Production 11.6: 667-676.
- Bebbington, Jan, and Carlos Larrinaga-González. 2008. "Carbon trading: Accounting and reporting issues". European Accounting Review 17.4: 697-717.

Session 5

- CDP, CDSB, GRI, IFRS, IR, ISO, SASB. 2019. "Understanding the value of transparency and accountability". Corporate Reporting Dialogue. Download 15 September 2019: 1800
- KPMG. 2017. "The road ahead: The KPMG survey of corporate responsibility reporting 2017".
- Global Reporting Initiative and SustainAbility. 2017. "Future trends in sustainability reporting". Insights From The GRI Corporate Leadership Group on Reporting 2025.

Session 6

- Sustainable Development Goals: <https://sdgs.un.org/goals>
- SDG Compass : The guide for business action on the SDGs by GRI – UNGC – WBCSD
- Roadmap Highlight of SDG's Indonesia

Session 7

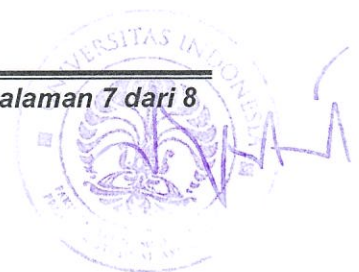
- GRI and UNGC. 2018. "Business Reporting on the SDGs: Integrating the SDGs into corporate reporting – A practical guide".
- KPMG. 2017. "The road ahead: The KPMG survey of corporate responsibility reporting 2017".
- Rosati and Faria. 2019. "Addressing the SDGs in sustainability reports: The relationship with institutional factors". Journal of Cleaner Production.

Session 8

- The World Business Council for Sustainable Development (WBCSD) and The Climate Disclosure Standards Board (CDSB). 2017. ESG reporting trends. Insight
- GRI 100
- GRI 200
- BSR. 2012. "Back to Basics: How to make Stakeholder Engagement meaningful for your company."

Session 9

- GRI 300
- GRI 400



Session 10

- Ljubisavljevic S., Ljubisavljevic L., Jovanovic D. 2017. "Environmental Audit for Environmental Improvement and protection". Economic Themes 55(4): 521-538.
- Ballou, Brian, Dan L. Heitger, and Charles E. Landes. 2006. "The future of corporate sustainability reporting: A rapidly growing assurance opportunity." Journal of Accountancy 202.6: 65-74.
- GRI Research and Development Series. The External Assurance of Sustainability Reporting.

Session 11

- AA1000 Accountability Principles Standard, AccountAbility, 2018 and AA1000 Assurance Standard, AccountAbility, 2008 addendum 2018
- International Standard on Assurance Engagement (ISAE) 3000, IFAC, 2015
- PROPER: <http://proper.menlh.go.id/portal/>

Session 12

- Belkhir L., Bernard S., Abdelgadir S. 2016. "Does GRI reporting impact environmental sustainability?" Management of Environmental Quality: An International Journal Vol 28 (2): 138-155.
- GRI Publication. "Can corporate reporting help end poverty?"
- Elliott, W. Brooke, et al. "The Unintended Effect of Corporate Social Responsibility Performance on Investors' Estimates of Fundamental Value." The Accounting Review 89.1 (2013): 275-302

Session 13

- Integrated Reporting Framework. IIRC.
- Tsogo Sun Integrated Report.
- Liu Z., Jubb C., and Abhayawansa S. 2019. "Analysing and Evaluating Integrated Reporting." Journal of Intellectual Capital 20(2): 235-263.

Session 14

Progress Report of Final Assignment: SR for SMEs.

