

MGT 4803 Syllabus

Accounting & Reporting for Sustainable Business

Tuesday & Thursday 10:25-12:20

Instructor Information

Instructor
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Office Hours & Location
TBD

General Information

Description

Over the last several decades, the demand for information beyond that captured in financial statements and accompanying disclosures has grown immensely. This course is designed to introduce students to current practices in “sustainability reporting”, or the reporting of issues that are traditionally viewed as “non-financial.” Students will learn about externalities, the need for measurement and accounting in this space, current reporting standards and frameworks, third-party assurance, and approaches to sustainable investing. Students will also be exposed to academic research on the relevance of sustainability disclosures and reports.

Prerequisite

ACCT 2101 or MGT 3000

Learning Outcomes

Upon successful completion of this course, students should be able to:

1. Identify the externalities generated by various business activities and the metrics needed to account for and evaluate these externalities
2. Compare and contrast specific sustainability reporting standards and filing requirements
3. Critically evaluate organizations’ sustainability reports and recommend business changes to align with the UN’s Sustainable Development Goals (SDGs)
4. Evaluate and summarize research related to sustainability accounting and reporting

Course Requirements & Grading

Assignment	Date	Weight
Pre-class Insights, After-class Reflections, In-class Assignments	Varies	20%
Research paper summaries (4)	May 28, June 11, June 25, July 9	20%
Module Quizzes	May 28, June 11, June 25, July 9	35%
Final Exam	TBD	25%

* Graduate students must attend class on two additional days for case study discussions. Undergraduate students need not attend class on these days. Note that Pre-class Insights, Reflections, and In-class assignments will be weighted at 10% instead of 20% for graduate students.

Description of Graded Components

Pre-class Insights, After-class reflections, In-class assignments

Research suggests two of the best ways of learning and retaining information is through independent self-reflection and collaborative engagement with material. As such, a nontrivial part of your grade will be based on these types of relatively informal assignments that will be spread out through the semester. Assignments will all be graded on a 5-point scale corresponding to an A, B, C, D, or F, though the points assigned to each will vary with the amount of work required. **The instructor reserves the right to add or remove these assignments, with fair warning, at his discretion. Late assignments will not be accepted unless approved in advance.**

There are three main categories:

- *Pre-class insights:* Students will be periodically asked to provide thoughts prior to the class period on assigned readings and guest speakers. **No late insights submissions will be accepted.**
- *After-class reflections:* Students will be asked submit short reflections on specific materials that follow a question prompt in Canvas. Prompts will sometimes be very specific (e.g., In class we discussed X. Comment on how this relates to your own career aspirations.). In other cases, prompts will simply ask you to reflect on what aspect of the material you found most surprising. You will typically have 48 hours to respond to a prompt; see canvas for key dates.
- *In-class assignments:* Throughout the semester, students will complete a variety of assignments in class or shortly after, usually in small groups of 2-4 students. The assignments will vary in point value and format. The expectation is that most of the work for these will be done in-class, and these assignments require class attendance. Students with unexcused absences will not be permitted to submit responses to in-class assignments. Students with excused, university-approved absences that miss in-class assignments will either be permitted to submit the assignment after class, independently, or use the average of other scores for the missing grade (instructor will determine based on the nature of the assignment).

Research Paper Summaries

Over the course of the semester, I will assign several research papers for you to review and evaluate that relates to the material covered. Academic papers use advanced econometric and statistical methods, and I do not expect you to fully understand these aspects of the papers. However, well-written papers will distill the results of these analyses into several key takeaways that inform regulators, businesses, and other stakeholders.

For each summary, you should submit a review that answers the following questions:

1. What is the primary research question asked by the paper? Why is this question important? How does it relate to the topics covered in this class?
2. What kind of data is used to answer this question? Do you think the data is suitable to answer the question? Why or why not?
3. What are the main *empirical findings* that the paper reports? By empirical findings, I mean the analysis results that lead to the author's ultimate conclusion (e.g., the relation between A and B is significantly positive, and increases after event Z).
4. Based on the results described in 3, what are the main conclusions of the paper? What group is most impacted by these conclusions?
5. Do you have any concerns or additional questions after reviewing this paper?

Research paper summaries will be due on the same day as quizzes, and we will spend the first 30-40 minutes of class on these days reviewing the paper and key takeaways.

Quizzes

Each module, you will take a close-book, closed-note quiz in class. Quizzes will be a combination of multiple choice and short-answer question questions related to the material covered up to that point. Quizzes will be taken in class on Canvas and require the use of Lockdown Browser.

Final Exam

Your final exam will consist of 5 essay questions that require you to critically evaluate a given scenario from a reporting perspective. The exam will be closed book and administered during the final exam period.

Grading Scale

Your final grade will be assigned as a letter grade according to the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	0-59%

Course Materials

Course Text

Dechow and Sloan, "Business Sustainability Reporting & Analysis" Cambridge Business Publishers. (ebook rental available at <https://mybusinesscourse.com/book/bsra1e#purchase>)*

Additional Materials/Resources

There will be numerous assigned readings, cases, and other materials that will be shared with students via Canvas.

Course Website and Other Classroom Management Tools

All course materials will be maintained on Canvas. You should refer to Canvas for lecture notes, assignments, due dates, and office hours information.

In addition to Canvas, we will use Padlet (Collaborative, real-time brainstorming) and PointSolutions (in-class polling), all of which are available through Canvas.

Course Expectations & Guidelines

Academic Integrity

Georgia Tech aims to cultivate a community based on trust, academic integrity, and honor. Students are expected to act according to the highest ethical standards. For information on Georgia Tech's Academic Honor Code, please visit <http://www.catalog.gatech.edu/policies/honor-code/> or <http://www.catalog.gatech.edu/rules/18/>.

Any student suspected of cheating or plagiarizing will be reported to the Office of Student Integrity, who will investigate the incident and identify the appropriate penalty for violations.

Use of Generative Artificial Intelligence by Students & Instructors

Generative Artificial Intelligence (GenAI) is a transformative tool that is here to stay and offers significant efficiencies across many academic and professional tasks. This course recognizes both the potential benefits and responsibilities that come with using these technologies.

Permitted and Encouraged Use: For many assignments in this course, you will be explicitly permitted and even encouraged to use GenAI tools to enhance your learning and productivity.

Conditional Use Guidelines: For assignments where GenAI use is not specifically addressed, you may choose to incorporate these tools provided you adhere to the following requirements:

1. **Explicit Acknowledgment:** You must clearly acknowledge any use of GenAI in your work, including:
 - The specific tool(s) used (e.g., ChatGPT, Claude, Copilot)
 - How the tool was employed (e.g., research assistance, content summarization, initial drafting, brainstorming)
 - Which portions of your work involved AI assistance

Such a disclosure must be detailed, and the instructor reserves the right to request your transcript. In addition, Failure to acknowledge AI use constitutes a violation of Georgia Tech's academic integrity policy.

2. **Full Ownership and Accountability:** You accept complete responsibility for your final submission. This requires thorough review and verification of all AI-generated content. GenAI tools are prone to hallucinations, misquotations, and citation errors. Any evidence of unverified information, fabricated sources, or inaccurate citations will result in significant grade deductions, regardless of their origin.

Remember: GenAI is a tool to augment your capabilities, not replace your critical thinking, analysis, and academic judgment.

In some instances, the instructor may use AI to assist with grading based on a very specific rubric, model answer, and criteria. As with student work, the instructor takes full responsibility for each evaluation.

Accommodations for Students with Disabilities

If you are a student with learning needs that require special accommodation, contact the Office of Disability Services at (404)894-2563 or <http://disabilityservices.gatech.edu/>, as soon as possible, to make an appointment to discuss your special needs and to obtain an accommodations letter. Please also e-mail me as soon as possible in order to set up a time to discuss your learning needs.

Attendance and/or Participation

This class will be largely discussion based, so students are expected to attend every class. Many class periods will involve collaborative assignments submitted at the end of class, and not all will be announced in advance. Due to their nature, there is no possibility of making up these assignments.

If illness or other circumstances force you to miss class, you must let me know in advance. Further, if your illness requires absence of more than 1 class, I encourage you to contact the Office of the Vice President for Student Life and Dean of Students, who will then notify all of your instructors of your excused absence. You should not directly send me medical excuses.

Collaboration, Group Work, and External Resources

Many of the assignments in this class will involve collaborating with classmates. Throughout the semester, I will have a survey open through Canvas to provide feedback about the extent to which group members contribute to an assignment. Students will have the opportunity to identify students contributing *more* or *less* than other members in the group. At the end of the semester, I will compile this feedback and adjust individual students' in-class assignments grade up or down accordingly. Note that to have a grade adjusted down, a student will need to be mentioned at least twice in this feedback.

Extensions, Late Assignments, & Re-Scheduled/Missed Exams

Late submissions for most assignments are infeasible and therefore not accepted. The lone exceptions are quizzes and individual paper submissions. With university approved absences I will work with students to re-schedule missed exams and extend these deadlines.

Student-Faculty Expectations Agreement

At Georgia Tech we believe that it is important to strive for an atmosphere of mutual respect, acknowledgement, and responsibility between faculty members and the student body. See <http://www.catalog.gatech.edu/rules/22/> for an articulation of some basic expectation that you can have of me and that I have of you. In the end, simple respect for knowledge, hard work, and cordial interactions will help build the environment we seek. Therefore, I encourage you to remain committed to the ideals of Georgia Tech while in this class.

Student Use of Mobile Devices in the Classroom

In general, mobile devices should be silenced and kept in bags during class. Students observed to be frequently texting or otherwise using phones will be asked to leave. With that said, I understand that certain circumstances may require one to step out and handle a brief call.

Campus Resources for Students

In your time at Georgia Tech, you may find yourself in need of many types of support. Below you will find a list of services available to help you both as a student and as a person:

Academic support

- Center for Academic Success: <http://success.gatech.edu>
 - 1-to-1 tutoring <http://success.gatech.edu/1-1-tutoring>
 - Peer-Led Undergraduate Study (PLUS) <http://success.gatech.edu/tutoring/plus>
 - Academic coaching <http://success.gatech.edu/coaching>
- Residence Life's Learning Assistance Program <https://housing.gatech.edu/learning-assistance-program>
- OMED: Educational Services (<http://omed.gatech.edu/programs/academic-support>)
- Communication Center (<http://www.communicationcenter.gatech.edu>)

Personal Support

- Division of Student Life: <http://studentlife.gatech.edu/content/services>
 - You also may request assistance at https://gatech-advocate.symlicity.com/care_report/index.php/pid383662?
- Counseling Center: <http://counseling.gatech.edu>
 - Services include short-term individual counseling, group counseling, couples counseling, testing and assessment, referral services, and crisis intervention. Their website also includes links to state and national resources.
 - Students in crisis may walk in during business hours (8 am-5 pm, Monday through Friday) or contact the counselor on call after hours at 404-894-2204.
- Students' Temporary Assistance and Resources (STAR): <https://studentlife.gatech.edu/content/star-services>
 - Can assist with interview, clothing, food, and housing needs
- Stamps Health Services: <https://health.gatech.edu>
 - Will handle all student Covid-19 testing
 - Primary care, pharmacy, women's health, psychiatry, immunization and allergy, health promotion, and nutrition
- OMED: Educational Services: <http://www.omed.gatech.edu>
- Women's Resource Center: <http://www.womenscenter.gatech.edu>

- LGBTQIA Resource Center: <http://lgbtqia.gatech.edu>
- Veteran's Resource Center: <http://veterans.gatech.edu>
- Georgia Tech Police: <http://www.police.gatech.edu/> / 404-894-2500

The [CARE Center](#) and the [Counseling Center](#), Stamps Health Services, and the Dean of Students Office will offer both in-person and virtual appointments. Student Center services and operations are available on the [Student Center](#) website. For more information on these and other student services, contact the Dean of Students or the [Division of Student Life](#).

Course Schedule - See Schedule available in Canvas

Class	Summer 2026 Date	Module	Title
1	5/19/26	1. Externalities & Demand for Sustainability Reporting	Introduction & Syllabus Review Linking Sustainability to Financial Performance
2	5/21/26	1. Externalities & Demand for Sustainability Reporting	Tragedy of the Commons
3	5/26/26	1. Externalities & Demand for Sustainability Reporting	Identifying Externalities
4	5/28/26	1. Externalities & Demand for Sustainability Reporting	Quiz 1
5	6/2/26	2. Sustainability Standards & Climate (GHG) Accounting	Sustainability Reporting Frameworks
6	6/4/26	2. Sustainability Standards & Climate (GHG) Accounting	Carbon Accounting & the GHG Protocol
7	6/9/26	2. Sustainability Standards & Climate (GHG) Accounting	Reporting on Environmental Performance
8	6/11/26	2. Sustainability Standards & Climate (GHG) Accounting	Quiz 2
9	6/16/26	3. Reporting on Non-Environmental Sustainability Matters	Reporting on Social Issues
10	6/18/26	3. Reporting on Non-Environmental Sustainability Matters	Reporting on Governance
11	6/23/26	3. Reporting on Non-Environmental Sustainability Matters	Comprehensive Case
12	6/25/26	3. Reporting on Non-Environmental Sustainability Matters	Quiz 3
13	6/30/26	4. Third-parties in Sustainability Reporting	Third Party Assurance
14	7/2/26	4. Third-parties in Sustainability Reporting	Sustainability Risk Assessment & Assurance Plan
15	7/7/26	4. Third-parties in Sustainability Reporting	The importance of NGOs
16	7/9/26	4. Third-parties in Sustainability Reporting	Quiz 4
	7/14/26	Bank Holiday	
17	7/16/26	5. Sustainable Investing	Rating Agencies
18	7/21/26	5. Sustainable Investing	Sustainable Investing
19	7/23/26	5. Sustainable Investing	Comparing sustainable strategies
20	7/28/26	5. Sustainable Investing	Quiz 5
		Final Exam TBD	