



UNIVERSITY OF  
**TORONTO**  
MISSISSAUGA

**Master of Science in Sustainability Management**

## **COURSE SSM1020H – Decision Making for Sustainability Management**

**Winter 2015**

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**Instructor:**

**Office Location:**

**Office Hours:** Monday: 10:30 to 12:00 Noon

**Telephone:**

**E-mail Address:**

### **Course Objectives:**

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This course explores corporate sustainability reporting practice and the use of sustainability performance information by stakeholders including investors and management. The course will also examine contemporary decision making tools for sustainability management in different business contexts.

After taking the course, students are expected to

1. Gain an understanding of the theoretical framework underlying corporate sustainability reporting practice
2. Develop familiarity with the existing sustainability standards and contemporary sustainability reporting practice
3. Apply relevant sustainability decision making tools in different business management contexts
4. Evaluate corporate sustainability reports in different industry contexts for different stakeholder groups.

### **Course Materials:**

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This course is of a multi-disciplinary nature and will examine contemporary sustainability reporting practice and sustainability management issues from different stakeholder perspectives. The course readings consist of articles, research reports, government publications, case studies, and chapters from various sources. I will do my best to post the relevant readings and web links (URL) to the course portal on a timely basis. Please visit the course web site and relevant web links to download readings and reference materials.

## **Instructional Approach:**

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This course will be delivered via lectures, case analysis, class discussions, and group research projects, and group presentations. I may also invite industry experts to deliver guest lectures on certain topics whenever appropriate. Students are required to read the assigned readings prior to coming to the class and participate actively in class.

## **Course Evaluation:**

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The course evaluation consists of the following components:

<b>Component</b>	<b>Evaluation</b>	<b>Weight (%)</b>
1. Group Research Project Report	Group	25
2. Group Presentation	Group	15
3. Class Participation	Individual	15
4. Final Examination	Individual	45
Total		100

### **Group Research Project Report (25%)**

We will form six student groups with no more than five students per group. Each group will choose one industry sector such as mining, oil and gas, chemicals, pulp and paper, transportations, steel and metals, utilities, etc. Each group will conduct independent research to examine the current sustainability reporting practice in this industry. The groups should download the relevant sustainability (or CSR) reports of the companies in the chose industry and conduct further research if necessary. The final research project report should analyze and evaluate the sustainability reports in this industry with respect to the following;

1. Specific sustainability reporting standards or framework applicable to this industry
2. Degree of compliance with the existing sustainability reporting standard or framework by companies in this industry
3. Usefulness of the information contained in the sustainability (CSR) reports to assess a firm's progress in sustainability management over time and relative to its industry peers
4. Usefulness of the sustainability reports to investors
5. Credibility of the sustainability (CSR) reports
6. Recommendations for corporate management, investment community, sustainability reporting standard setters with respect to future improvements.

For industry sectors with a large number of firms, it is acceptable to focus on the ten largest companies only.

Every group will submit a written research project report at the beginning of the class on March 26. The final research report should not exceed 25 pages excluding annexures; 1.5 line spacing, 11 font size, 2 cm margins on all four sides. The final research report should be prepared professionally with a cover page, executive summary, table of contents, conclusion and references.

### **Group Research Project Presentation (15%)**

The groups will also prepare an oral presentation of their research projects in the last two weeks of the class. Each presentation should last 40 minutes with 15 minutes for Q&A.

**Class Participation (15%):** Students are expected to participate actively in class discussion. Class participation will be based on your contributions during the class, and will include your physical and mental presence in the class and your participation in class discussions.

**Final Examination (45%):** It will be based on all material covered in the course. I will prepare some review questions for each class to facilitate the preparation for the final exam.

### **Academic Misconduct:**

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Students should note that copying, plagiarizing, or other forms of academic misconduct **will not be tolerated**. Any student caught engaging in such activities will be subject to academic discipline ranging from a mark of zero on the assignment, test or examination to dismissal from the university. Any student abetting or otherwise assisting in such misconduct will also be subject to academic penalties.

Normally, students will be required to submit their course essays to Turnitin.com for a review of textual similarity and detection of possible plagiarism. In doing so, students will allow their essays to be included as source documents in the Turnitin.com reference database, where they will be used solely for the purpose of detecting plagiarism. The terms that apply to the University's use of the Turnitin.com service are described on the Turnitin.com web site

### **Course Schedule**

<b>Week</b>	<b>Week starting (MM/DD/YY)</b>	<b>Topic</b>
1	01/08/15	The Accounting Framework, Financial Statements, and Key Accounting Concepts Readings and case analysis: to be posted on the course web site
2	01/15/15	Introduction to Financial Statement Analysis Readings and case analysis: to be posted on the course web site
3	01/22/15	Cost Behavior, Product Costing, and Full Cost Accounting for Sustainability Readings and case analysis: To be posted on the course web site
4	01/29/15	Activity Based Costing and Relevant Cost Analysis for Sustainability Readings and case analysis: To be posted on the course web site
5	02/05/15	Capital Budgeting Decisions and Sustainability Management Readings and case analysis: To be posted on the course web site

6	02/12/15	Implementing Environmental Accounting Readings and case analysis: To be posted on the course web site
7	02/16-20/15	Reading week, no class
8	02/26/15	Principles of Sustainability Reporting and Sustainability Reporting Standards Readings and case analysis: To be posted on the course web site
9	03/05/15	Investor Oriented Sustainability Reporting Readings and case analysis: To be posted on the course web site
10	03/12/15	Life Cycle Costing Readings and case analysis: To be posted on the course web site
11	03/19/14	Sustainability Balanced Scorecard Readings and case analysis: To be posted on the course web site
12	03/26/15	Group presentations (Groups 1 to 3) Group Research Reports due today
13	04/02/15	Group presentations (Groups 4 to 6)
14	04/07-10/15	Study Period
15	04/13-27/15	Final Examination