Liverpool John Moores University

Title: RESEARCH METHODS FOR SOCIAL ENTERPRISE

Status: Definitive

Code: **7000BUSBM** (108078)

Version Start Date: 01-08-2011

Owning School/Faculty: Liverpool Business School Teaching School/Faculty: Liverpool Business School

| Team | emplid | Leader |
|----------------|--------|--------|
| Joseph McGrath | | Υ |

Academic Credit Total

Level: FHEQ7 Value: 15.00 Delivered 36.00

Hours:

Total Private

Learning 150 Study: 114

Hours:

Delivery Options

Course typically offered: Runs Twice - S1 & S2

| Component | Contact Hours |
|-----------|---------------|
| Lecture | 18.000 |
| Seminar | 18.000 |

Grading Basis: 40 %

Assessment Details

| Category | Short | Description | Weighting | Exam |
|----------|-------------|---|-----------|----------|
| | Description | | (%) | Duration |
| Report | AS1 | 5000 word report mapping the development of social accounting, critically review the literature relevant to social accounting and auditing. Critically appraise the application of a social accounting model. | 100.0 | |

Aims

The aim of the module is to develop knowledge and understanding of, and skills in the development and implementation of social accounting and auditing models.

Learning Outcomes

After completing the module the student should be able to:

- 1 Evaluate the history and development of the social accounting process and its theoretical frameworks.
- 2 Critically evaluate the benefits of social accounting to a social enterprise.
- 3 Critically analyse different social accounting models and their appropriateness for application within the social economy.
- 4 Prepare and discuss stakeholder analysis for social enterprises.
- 5 Critically evaluate qualitative and quantitative indicators for social objectives, and critically appraise methods to measure these.
- 6 Assess the different methods of verification.

Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

CW 1 2 3 4 5 6

Outline Syllabus

Introducing Social Accounting and auditing the key concepts. Exploration of social accounting theoretical frameworks. Analysis of social accounting and auditing models. Preparing and using Social Accounts. The Social Audit-verification process.

Learning Activities

Interactive lectures/seminars/case studies/private study.

References

| Course Material | Book |
|-----------------|---|
| Author | Ball, A, Owen, D and Gray, R |
| Publishing Year | 2000 |
| Title | External Transparency or Internal Capture? |
| Subtitle | The role of third-party statements in adding value to |
| | corporate environmental reports |
| Edition | |
| Publisher | 9 (1), 1-23 Business Strategy and the Environment |
| ISBN | |

| Course Material | Book |
|------------------------|------|
|------------------------|------|

| Author | Boele, R and Kemp, D |
|-----------------|--|
| Publishing Year | 2005 |
| Title | Social Auditors |
| Subtitle | Illegitimate Offspring of the Audit Family? |
| Edition | |
| Publisher | 17, 109-119 Journal of Corporate Citizenship |
| ISBN | |

| Course Material | Book |
|-----------------|---|
| Author | Campbell, D, Craven, B and Shrives, P |
| Publishing Year | 2003 |
| Title | Voluntary Social Reporting in three FTSE Sectors |
| Subtitle | a comment on perception and legitimacy |
| Edition | |
| Publisher | 16 (4), 558-581 Accounting, Auditing and Accountability |
| | Journal |
| ISBN | |

| Course Material | Book |
|-----------------|---|
| Author | Cormier, D, Gordon, I M and Magnan, M |
| Publishing Year | 2004 |
| Title | Corporate Environmental Disclosure |
| Subtitle | Contrasting Management's Perceptions with Reality |
| Edition | |
| Publisher | 49, 143-165 Journal of Business Ethics |
| ISBN | |

| Course Material | Book |
|-----------------|---|
| Author | Deegan, C |
| Publishing Year | 2002 |
| Title | The Legitimising Effect of Social and Environmental |
| | Disclosures |
| Subtitle | a Theoretical Foundation |
| Edition | |
| Publisher | 15 (3), 282-311 Accounting, Auditing and Accountability |
| | Journal |
| ISBN | |

| Course Material | Book |
|-----------------|--|
| Author | Gond, J P and Herrbach, O |
| Publishing Year | 2006 |
| Title | Social Reporting as an Organisational Learning Tool? |
| Subtitle | A Theoretical Framework |
| Edition | |
| Publisher | 65, 359-371 Journal of Business Ethics |
| ISBN | |

| Course Material | Book |
|-----------------|---|
| Author | Gray, R |
| Publishing Year | 2002 |
| Title | The Social Accounting Project and Accounting |
| | Organisation and Society |
| Subtitle | Privilege engagement, imaginings, new accountings and |
| | pragmatism over critique? |
| Edition | |
| Publisher | 27, 687-708 Accounting Organisation and Society |
| ISBN | |

| Course Material | Book |
|-----------------|---|
| Author | Power, M |
| Publishing Year | 2003 |
| Title | Auditing and the Production of Legitimacy |
| Subtitle | |
| Edition | |
| Publisher | 28, 379-394 Accounting, Organisations and Society |
| ISBN | |

| Course Material | Book |
|-----------------|--|
| Author | Accounting , Auditing and Accountability Journal |
| Publishing Year | 0 |
| Title | |
| Subtitle | |
| Edition | |
| Publisher | |
| ISBN | |

| Course Material | Book |
|-----------------|------------------------------------|
| Author | Business Ethics: A European Review |
| Publishing Year | 0 |
| Title | |
| Subtitle | |
| Edition | |
| Publisher | |
| ISBN | |

Notes

The module looks in depth at the range of social accounting and audit methods, enabling students to consider the application of the concepts in relation to their own social enterprise. The assignment will be both formative and summative enabling the application of social accounting foundation principles to their own organisation, and critically reviewing literature. The assignment will also enable build upon the first in critically analysing the leading edge theory in his area relating to the use of social

accounts within a social enterprise. The assignment will test the student's ability to apply relevant social accounting theory to a social economy organisation. Formative Assessment is carried out through the process of tutorial sessions each week when feedback is given on student contributions.