

Liverpool John Moores University

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Title: SOCIAL AUDITING
Status: Definitive
Code: **7002BUSBM** (111297)
Version Start Date: 01-08-2011

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

Team	Leader
Peter Simcock	Y

Academic Level: FHEQ7
Credit Value: 15.00
Total Delivered Hours: 36.00
Total Learning Hours: 150
Private Study: 114

Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Lecture	18.000
Seminar	18.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam 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:

5000 word report 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	9 (1), 1-23
Publisher	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	17, 109-119
Publisher	Journal of Corporate Citizenship
ISBN	

Course Material	Book
Author	Campbell, D, Craven, B and Shrides, P
Publishing Year	2003
Title	Voluntary Social Reporting in three FTSE Sectors
Subtitle	a comment on perception and legitimacy
Edition	16 (4), 558-581
Publisher	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	49, 143-165
Publisher	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	15 (3), 282-311
Publisher	Accounting, Auditing and Accountability Journal
ISBN	

Course Material	Book
Author	Foka, I
Publishing Year	2003
Title	The FSM
Subtitle	a holistic approach to measuring social and ethical performance
Edition	12 (4), 314-324
Publisher	Business Ethics: A European Review
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	65, 359-371
Publisher	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	27, 687-708
Publisher	Accounting Organisation and Society
ISBN	

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

Course Material	Book
Author	Accounting Forum
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

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

Course Material	Book
Author	Accounting, Organisations and Society
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	

Course Material	Book
Author	European Accounting Review
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	
ISBN	

Course Material	Book
Author	Social and Environmental Accounting
Publishing Year	0
Title	
Subtitle	
Edition	
Publisher	Journal for the Centre for Social and Environmental Accounting and Research University of Glasgow
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.