



Table 2

Course description

COURSE DESCRIPTION		
Course instructor	Katarina Poldrugovac, PhD, Assistant Professor	
Name of the course	ENVIRONMENTAL ACCOUNTING	
Study programme	Management for Sustainable Development	
Status of the course	Mandatory	
Year of study	4 th year (VII semester)	
ECTS credits and manner of instruction	ECTS credits	3
	Number of class hours (L+E+S)	30 (15+0+15)
<i>1. Course objectives</i>		
The course objective is to obtain basic knowledge on the role and position of environmental accounting in the accounting information system and its role in preparing information for internal and external users, relevant in decision making process from enterprise up to the global level.		
<i>2. Course enrolment requirements</i>		
Passed "Accounting" exam (2 nd year, III semester)		
<i>3. Expected learning outcomes</i>		
<p>After passing the exam, students will be able to recognise relevant environmental information, prepared using specific environmental accountings' tools, methods and techniques, in accordance to the requirements of different hierarchical levels of management or external users. The special emphasis is on satisfying specific needs of management in tourism and hotel business through providing measurable criteria in evaluating the achieved level of development, following the activities of environmental protection and improvements from local up to the international level. In preparing information relevant theoretical starting points, EU and national regulations, norms and standards, as well as the best practice examples were taken into consideration. Learning outcomes can be recognized through:</p> <ul style="list-style-type: none"> • Understanding the position and role of environmental accounting in the theory and practice, with special emphasis on hotel companies, tourist organizations and tourist destination businesses (tourist destination is treated and looked upon as a corporation); • Applying environmental accounting tools, methods and techniques in the preparation of relevant information, necessary in the process of planning, control and reporting; • Following the provisions of relevant regulations, norms and standards (eg EPA, IFAC, ISO 14000ff, EMAS...) preparing reports for different level of manager or external user from local and national up to the international level; • Being able to prepare and differentiate environmental accounting information taking into account the specific requirements of different kind of users, following environmental policies and LCA principles (Life Cycle Assessment, with special emphasis on the recognition of the product's impact on the environment during its life cycle); • Assessing eco-efficiency through different indicators, relevant for measurement of the companies' environment orientation following the sustainable development principles and specifics of tourism and hotel business. 		
<i>4. Course content</i>		
Course is oriented towards acquiring basic knowledge about the concept, content and the role of environmental accounting in tourism and hotel business. Special emphasis is on using accounting tools,		



methods and techniques, following the theoretical starting points, regulation provisions, norms and standards framework and the best practice examples. In the process of acquiring relevant knowledge, the following thematic units can be distinguished:

- Position of environmental accounting in the accounting information system, as a source of information which is necessary for environmental management as well as for external users in the decision making process (environmental accounting scheme, national environmental accounting, financial accounting, managerial environmental accounting, responsibility and strategic approach of environmental accounting);
- Environmental accounting as a source of information for short term decision making (responsibility environmental accounting) as a sub-system of sustainability accounting (balancing economic, environmental and social part of sustainable development) with special emphasis on the specifics of tourism and hotel business;
- The role of environmental accounting in preparing information focused on planning and control, protection and improvement of the environment following the provisions of national and EU regulations, international protocols and contracts, especially eco-norm and standards, aimed at improving practices in tourism and hotel industry;
- Environmental costs as the main part of monetary presented information, prepared apart from the other types of physical environment information. Specific types of environmental costs (selection of the environmental costs according to EPA and IFAC criteria, recognizable and hidden environmental costs, selection of the environmental costs following the quality principles; characteristics of environmental costs types depending of managers needs for short- and long-term decision making, balancing environmental impacts and effects, using accounting principles and methods in the process of recognising and reporting environmental costs and effects....);
- Disclosure of the environmental information in Reports for internal and external users, including those related to the company-level reporting and benchmarking for hotel industry specific (USALI, USFRS ...), reporting on tourism destination level, reporting at national level (according to the NAA - National Accounting Act), reporting on the EU level (according to the Directive 2014/95EU, EMAS ...), and the global level (GRI, UN Global Compact, ISO 14000ff ...)
- Eco Balance – LCA (Life Cycle Assessment, Efficiency, Indicators – KPIs (environmental indicators as a sub-system of sustainable development indicators), Environmental audit (internal and external).

5. Manner of instruction	<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input type="checkbox"/> exercises <input type="checkbox"/> distance learning <input type="checkbox"/> fieldwork	<input checked="" type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input type="checkbox"/> mentorship <input type="checkbox"/> other
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6. Comments	Particular emphasis is placed on actively involving students in the teaching process, especially in the segment of connecting theory and practice.
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7. Student responsibilities

It is obligatory for students to attend lectures and exercises (minimum 75%) and actively participate in the teaching process. In preparing projects and case studies, students are obliged to prepare and present orally (individually or in groups) the possibilities of applying a part of environmental accounting in the hotel company or tourist destination business taking are about its' specifics. Particular emphasis is placed on creative approach in connecting the theoretical starting points, regulations, global standards and best practices in solving specific environmental problem connected with the tourism and hotel business. In addition to the activities, student are directed towards partial examination (2 partial exams), but the exam can be positively evaluated also as a whole, following the course curriculum.



8. Monitoring of student work ¹							
Class attendance	0,2	Class participation	1	Seminar paper		Experimental work	
Written exam	0,5	Oral exam		Essay		Research	
Project		Continuous assessment	0,9	Report		Practical work	
Portfolio		Case study	0,4				
9. Assessment of learning outcomes in class and at the final exam (procedure and examples)							
<p>Assessment and evaluation of students in classes and at the final exam is conducted under the Rulebook on evaluation of students at the Faculty of tourism and hospitality management.</p> <p>For each course it is made a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.</p>							
10. Mandatory literature (at the time of submission of study programme proposal)							
<p>1. Gulin, D. Peršić, M. Ed. Upravljačko računovodstvo // Managerial Accounting, Hrvatska zajednica računovođa i financijskih djelatnika, Croatian Association of Accountants and Financial Workers, Zagreb (pp. 552 - 593), 2011</p> <p>2. Peršić, M., Janković, S., Menadžersko računovodstvo hotela // Managerial Hotel Accounting, Fakultet za turistički i hotelski menadžment Opatija // Faculty of Tourism and Hospitality Industry, with Hrvatska zajednica računovođa i financijskih djelatnika // Croatian Association of Accountants and Financial Workers Zagreb 2006 (pp. 496 - 530)</p> <p>3. PowerPoint presentations available at the Faculty's web pages "Lumens"</p>							
11. Optional/additional literature (at the time of submission of the study programme proposal)							
<p>1. Bebbington, J., Gray, R., Accounting for the Environment, ACA, Sage Publications, London, Thousand Oaks, New Delhi, 2003. (selected chapters)</p> <p>2. Environmental Accounting Sustainable Development Indicators, Proceedings, 3rd international conference, Prague, May 2007. p 23-25.</p> <p>3. EPA, An Introduction to Environmental Accounting as a Business Management Tool – Key Concepts and Terms, United States Environmental Protection Agency, Office of Pollution Prevention And Toxics, Washington, EPA 742-r-95-001, 1995. (selected chapters)</p> <p>4. IFAC, Environmental Management Accounting, International Guidance Document, International Federation of Accountants, New York, 2005. (selected chapters)</p> <p>5. Rikhardsson, P.M.; Bennett, M., Bouma, J.J., Schaltegger (Eds.), Implementing Environmental Management Accounting: Status and Challenges, EMAN, Springer, Dordrecht, 2005. (selected chapters)</p> <p>6. Maria Gabriella, B., DEL BALDO, M., & Nesheva Kiosseva, N. (2017). Environmental Accounting and Reporting. Theory and Practice. (selected chapters)</p> <p>7. Wenk, M.S. The European Union's Eco-Management and Audit Scheme (EMAS), Springer, Dordrecht, 2005. (selected chapters)</p>							
12. Number of assigned reading copies in relation to the number of students currently attending the course							
Title						Number of copies	Number of students
1. Gulin, D. Peršić, M. Ed. Upravljačko računovodstvo // Managerial Accounting, Hrvatska zajednica računovođa i financijskih djelatnika, Croatian						5	50

¹ IMPORTANT: Enter the appropriate proportion of ECTS credits for each activity so that the total number of credits equals the ECTS value of the course. Use empty fields for additional activities.



<i>Association of Accountants and Financial Workers, Zagreb (pp. 552 - 593), 2011</i>		
<i>2. Peršić, M., Janković, S., Menadžersko računovodstvo hotela // Managerial Hotel Accounting, Fakultet za turistički i hotelski menadžment Opatija // Faculty of Tourism and Hospitality Industry, with Hrvatska zajednica računovođa i financijskih djelatnika // Croatian Association of Accountants and Financial Workers Zagreb 2006 (pp. 496 - 530)</i>	10	50
<i>13. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences</i>		
The quality of the lectures is monitored according to the acts of the University in Rijeka. In the last weeks of lectures of the current semester an anonymous survey will be carried out in order to let the student evaluate the quality of the lectures held in this subject.		