

Social Accounting

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| Title | Social Accounting |
| Semester | F2024 |
| Master programme in | Social Entrepreneurship and Management |
| Type of activity | Course |
| Teaching language | English |
| Study regulation | Read about the Master Programme and find the Study Regulations at ruc.dk |

REGISTRATION AND STUDY ADMINISTRATIVE

You register for activities through [stads selvbetjening](#) during the announced registration period, which you can see on the [Study administration homepage](#).

Registration When registering for courses, please be aware of the potential conflicts and overlaps between course and exam time and dates. The planning of course activities at Roskilde University is based on the recommended study programmes, which should not overlap. However, if you choose optional courses and/or study plans that goes beyond the recommended study programmes, an overlap of lectures or exam dates may occur depending on which courses you choose.

Number of participants

ECTS 5

Responsible for the activity Anna Umantseva (annau@ruc.dk)

Head of study Luise Li Langergaard (luiseli@ruc.dk)

Teachers

Study administration IMT Registration & Exams (imt-exams@ruc.dk)

Exam code(s) U60218

ACADEMIC CONTENT

Overall
objective

The objective of the course is that students learn about social enterprises' management and documentation of their social and environmental added value. Social value is subject to much discussion and debate, but methods for measuring it as well as social accounting systems are only gradually being established. This is not only important for social entrepreneurs, but also for social investors and public contractors who want to encourage social innovation. This course creates an understanding of these issues and teaches the students to distinguish between and critically reflect on methods and new social accounting techniques such as social return on investment and balanced scorecard.

Detailed
description of
content

The course introduces students to social accounting i.e. how social enterprises' manage, measure and document their social and environmental added value. Social value is subject to much discussion and debate, but methods for measuring it as well as social accounting systems are only gradually being established. This is not only important for social entrepreneurs, but also for social investors and public contractors who want to encourage social innovation. This course creates an understanding of these issues and teaches the students to distinguish between and critically reflect on methods and new social accounting techniques such as social return on investment and balanced scorecard.

- Themes: Legitimacy and the role of social accounting in shaping a field
- Challenges, principles and approaches to measuring social value
- Approaches to measuring social value and their role in evaluation methods
- Techniques of social return on investment, and balanced scorecard
- The market for social finance and its stakeholders
- Evaluation methods and philosophies
- Central questions and problems – Critical perspectives on what is social value and what methods can be used to measure it
- Purposes: to develop a critical understanding of theories, methods, and practices of measuring social value.
- Methods: lectures, critical reading & presentations, class exercises and small group discussions, conducting a social return on investment evaluation, and other evaluations;
- Concepts, theories: Linked to themes above.
- Data, materials: Readings prior to class; case-based exercises; A-V material.

Course
material and
Reading list

Study intensity

The course is a 5 ECTS and has a total of 135 working hours for students. This includes all activities, such as participation in class, preparation, reading and exam.

Overall plan and expected work effort

Calculation of expected work: Teaching hours: 8 sessions of 4 hours each, in total 32 teaching hours (including a revision class). Exam: Oral 30 mins. Plus revision-preparation: 15 hrs. Preparation, including reading for 8 sessions: 100 hours. Preparation for each for the 8 classes: 12.5 hours (i.e. 1.67 days) If students read app. 7 pages per hours this gives 87 pages of reading preparation for each session. In total: 700 pages of reading for the course.

Teaching and learning activities

- In class teaching
- Working with cases
- Class Exercises
- Presentations
- Peer feedback
- Homework individually/in study groups

Format

Evaluation and feedback

The course is evaluated by a survey and an oral evaluation at the last session.

Programme

ASSESSMENT

After completing this course, students will be able to:

Overall learning outcomes

- Assess, discuss and distinguish between various social accounting techniques and methods in relation to social enterprise
- Critically assess and discuss how social enterprises manage and measure social value and social impacts

- Reflect upon and discuss the societal and market context for the emergence of social accounting techniques.
- Plan and carry out analyses of the use of social accounting tools and techniques in relation to specific examples.
- Critically discuss and assess potentials and challenges in terms of measuring social value.

Individual oral exam with time for preparation

Time for preparation including time to pick a question by drawing lots: 25 minutes.

Form of examination Time allowed for exam including time used for assessment: 25 minutes.

Permitted support and preparation materials: All.

Assessment: Pass/Fail.

Moderation: Internal co-assessor.

Form of Re-examination

Samme som ordinær eksamen / same form as ordinary exam

Type of examination in special cases

The assessment criteria will be used to assess the degree to which the student demonstrates Knowledge, Understanding and Skills regarding the learning outcomes and themes of the course, both with regard to their analysed case and to their discussion of issues arising from that analysis, in the following respects :

Examination and assessment criteria

- Critical analysis of case in question
- Critical discussion of main concepts from the course
- Present and discuss different social accounting techniques
- Applying relevant theories and social accounting tools and techniques drawn from the course literature
- Relate theory to practice
- Present coherent and substantiated arguments

Exam code(s) Exam code(s) : U60218

Course days:

Hold: 1

Social Accounting (SEM)

time 05-02-2024 12:15 til
05-02-2024 16:00
location 44.2-40 - theory room (50)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 12-02-2024 12:15 til
12-02-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 19-02-2024 12:15 til
19-02-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 26-02-2024 12:15 til
26-02-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 04-03-2024 12:15 til
04-03-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 11-03-2024 12:15 til
11-03-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 18-03-2024 12:15 til
18-03-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting (SEM)

time 08-04-2024 12:15 til
08-04-2024 16:00
location 20.1-009 - teorirum (72)
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting - Oral examination (SEM)

time 18-04-2024 08:15 til
19-04-2024 18:00
forberedelsesnorm ikke valgt
forberedelsesnorm D-VIP ikke valgt
Teacher Anna Umantseva (annau@ruc.dk)

Social Accounting - Oral reexamination (SEM)

time 15-08-2024 08:15 til
15-08-2024 18:00
forberedelsesnorm ikke valgt
forberedelsesnorm D-VIP ikke valgt
Teacher Anna Umantseva (annau@ruc.dk)