

M2: Social Accounting

Title	M2: Social Accounting
Semester	F2023
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

Registration	Sign up for study activities at STADS Online Student Service within the announced registration period, as you can see on the Study administration homepage . When signing up for study activities, please be aware of potential conflicts between study activities or exam dates. The planning of activities at Roskilde University is based on the recommended study programs which do not overlap. However, if you choose optional courses and/or study plans that goes beyond the recommended study programs, an overlap of lectures or exam dates may occur depending on which courses you choose.
Number of participants	
ECTS	5
Responsible for the activity	Roger Spear (spear@ruc.dk)
Head of study	Lise Li Langergaard (luiseli@ruc.dk) Linda Lundgaard Andersen (lla@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
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Detailed
description of
content

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.

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

Overall plan
and expected
work effort

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.

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

	<ul style="list-style-type: none"> • 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	
Overall learning outcomes	<p>After completing this course, students will be able to:</p> <ul style="list-style-type: none"> • 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.
Form of examination	<p>Individual oral exam with time for preparation</p> <p>Time for preparation including time to pick a question by drawing lots: 25 minutes. Time allowed for exam including time used for assessment: 25 minutes.</p> <p>Permitted support and preparation materials: All.</p> <p>Assessment: Pass/Fail. Moderation: Internal co-assessor.</p>
Form of Re-examination	Samme som ordinær eksamen / same form as ordinary exam
Type of examination in special cases	
Examination and assessment criteria	<p>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 :</p> <ul style="list-style-type: none"> • Evidence of use of course readings related questions • Use of material relevant to questions • Arguments developed coherently • Critical analysis/reflection on themes/questions • Presents appropriate evidence • Relates theory to practice • Uses methods-techniques appropriately

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

Course days:

Hold: 1

Social Accounting (SEM)

time 10-02-2023 12:15 til
 10-02-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 17-02-2023 12:15 til
 17-02-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 24-02-2023 12:15 til
 24-02-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 03-03-2023 12:15 til
 03-03-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 10-03-2023 12:15 til
10-03-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 17-03-2023 12:15 til
17-03-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 24-03-2023 12:15 til
24-03-2023 16:00

location 07.1-033 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting (SEM)

time 31-03-2023 12:15 til
31-03-2023 16:00

location 07.1-021 - undervisningslokale (30)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting - Oral examination (SEM)

time 11-04-2023 08:15 til
13-04-2023 18:00

forberedelsesnorm ikke valgt

forberedelsesnorm D-VIP ikke valgt

location 03.1-nw65 - mødelokale (8) / 03.1-nw75 - mødelokale (8)

Teacher Roger Spear (spear@ruc.dk)

Social Accounting - Oral reexamination (SEM)

time	13-06-2023 08:15 til 13-06-2023 18:00
forberedelsesnorm	ikke valgt
forberedelsesnorm D-VIP	ikke valgt
location	44.1-38 - mødelokale (6) / 44.1-39 - mødelokale (6)