

Social Accounting

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

Registration	<p>You register for activities through stads selvbetjening during the announced registration period, which you can see on the Study administration homepage.</p> <p>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.</p>
Number of participants	
ECTS	5
Responsible for the activity	Anna Umantseva (annau@ruc.dk)
Head of study	Luisse 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
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Detailed description of content

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.

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 of 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

	<ul style="list-style-type: none"> • 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	
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.</p> <p>Time allowed for exam including time used for assessment: 25 minutes.</p> <p>Permitted support and preparation materials: All.</p> <p>Assessment: Pass/Fail.</p> <p>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"> • 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)