

## ACC3717 Carbon Accounting and Management

AY2025/2026 Semester 2

Instructor: Sean Shin

Department: Accounting

Office: BIZ1 #7-76

Contacts: [s.shin@nus.edu.sg](mailto:s.shin@nus.edu.sg)

### COURSE DESCRIPTION

This course provides a comprehensive understanding of carbon accounting as a critical tool for achieving decarbonization goals. Students will delve into the Greenhouse Gas (GHG) Protocol, exploring corporate, value chain, production, and project standards, as well as carbon markets and offsets. The course will cover setting targets and tracking progress, developing decarbonization strategies, and conducting scenario analysis. Additionally, students will learn about ESG ratings and data and the practical aspects of sustainability reporting and analysis. Through interactive case discussions and presentations, students will gain the knowledge and skills necessary to excel in the growing field of carbon accounting.

### PREREQUISITE

ACC1701 or ACC1701X Accounting for Decision Makers

### LEARNING OUTCOMES

By the end of this course, you should be able to:

1. Understand the increasing need for sustainability information and its impact on business practices and reporting.
2. Gain proficiency in the Greenhouse Gas (GHG) Protocol standards, including corporate, value chain, production, and project standards.
3. Conduct scenario analysis, set carbon reduction targets, and develop effective decarbonization strategies.
4. Comprehend the mechanisms of carbon markets and carbon offsets and integrate them with carbon accounting practices.
5. Perform detailed sustainability reporting analysis, utilizing sustainability disclosure and data, and effectively present findings to diverse audiences.

### TEACHING AND LEARNING ACTIVITIES

1. **Seminars:** Most weeks would be spent on seminar discussions covering current topics and issues on sustainability.
2. **Cases:** Some weeks would be spent on student presentations on cases based on real-life business entities and issues.

### READINGS

There is no compulsory textbook for this course.

## ASSESSMENT

Component	Weightage
Participation	15%
Assignments	15%
Midterm Quiz	10%
Project	30%
Final Test	30%
<b>Total</b>	<b>100%</b>

## SCHEDULE

Session	Dates	Description	
1	14 Jan	Introduction - Course Overview; Demand for Sustainability Information	
2	21 Jan	Sustainability Reporting Frameworks and Standards (IFRS S1)	Case
3	28 Jan	Sustainability Reporting Frameworks and Standards (IFRS S2)	
4	4 Feb	Greenhouse Gas (GHG) Protocol – Part I	
5	11 Feb	Greenhouse Gas (GHG) Protocol – Part II	Case
6	18 Feb	<b>No Class - Chinese New Year - Public Holiday</b>	
		<b>Recess Week</b>	
7	4 Mar	Greenhouse Gas (GHG) Protocol – Part III	Case
8	11 Mar	Midterm Quiz; Setting Targets and Tracking Progress	Case
9	18 Mar	Scenario Analysis and Decarbonization Strategy	Case
10	25 Mar	Carbon Markets and Management	Case
11	1 Apr	ESG Data and Ratings; Sustainability Integration	
12	8 Apr	Presentations	
13	15 Apr	Final Test	

## ACADEMIC HONESTY & PLAGIARISM

Academic integrity and honesty is essential for the pursuit and acquisition of knowledge. The University and School expect every student to uphold academic integrity & honesty at all times. Academic dishonesty is any misrepresentation with the intent to deceive, or failure to acknowledge the source, or falsification of information, or inaccuracy of statements, or cheating at examinations/tests, or inappropriate use of resources.

Plagiarism is 'the practice of taking someone else's work or ideas and passing them off as one's own' (The New Oxford Dictionary of English). The University and School will not condone plagiarism. Students should adopt this rule - You have the obligation to make clear to the assessor which is your own work, and which is the work of others. Otherwise, your assessor is entitled to assume that everything being presented for assessment is being presented as entirely your own work. This is a minimum standard. In case of any doubts, you should consult your instructor.

Additional guidance is available at:

[http://www.nus.edu.sg/registrar/administrative-policies-procedures/acceptance-  
record#NUSCodeofStudentConduct](http://www.nus.edu.sg/registrar/administrative-policies-procedures/acceptance-record#NUSCodeofStudentConduct)

<http://nus.edu.sg/osa/resources/code-of-student-conduct>