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# Accounting in Organisations and Society

## Individual Assignment: Case Study

This assignment is worth 30% of the total assessment for this course.

**Length:** This assignment is comprised of five questions. You **MUST** answer all questions. The total word limit is 1500 words with each question of approximately 300 words. The word count does not include the list of references.

**Release Date:** 8:00 AM, Monday, 31 July, 2017 (Singapore time)

**Due Date:** 11:59 PM, Sunday, 10 September, 2017 (Singapore time)

**Note:** The deadline will be strictly enforced. Penalties will apply for late submission – 10% deduction of your awarded mark for each day. Assignments that are late more than 10 days will not be accepted and marked without a granted extension.

**Submission Filename:** Please name your assignment in the following manner: your last name, your first name, and your student number, for example: BondJames3123007.

**Submission Covering Pages:** You must ensure the first page of your assignment contains: your full name, student number, tutorial time, and tutor's name.

**Formatting:** Times New Roman, 12 point font, single spacing, minimum 3 cm margin on left and right side of paper.

**Submission via Turnitin Dropbox:** You must submit your assignment via the 'Individual Assignment Submission Drop Box', available in the Assignments tab on Blackboard.

**Reference:** Full referencing (in-text citation and reference list) is required for this assignment. Please follow RMIT Harvard referencing style. The referencing guide is available on the RMIT Library website: <http://www1.rmit.edu.au/browse;ID=8rwjnkcmfoeez>

**Others:** Frequently Asked Questions will be posted on the assignment FAQs section available on Blackboard.

Formatting and Reference are worth 5 out of 30 marks, refer to marking rubric for details.

It is your responsibility to ensure that you have submitted the assignment correctly (make sure you receive an email confirmation) and is available for marking via Turnitin by the due date.

## Background

Computers in many forms are an important part of our life. However, do you know the life stages of a computer? The [life of a computer](#) can be summarized into the following stages. The initial stage is the extraction of mineral resources from the earth. The second stage is to manufacture these minerals into different parts of a computer through various processes. The computers are then packed and transported to different locations in the world to be sold to individuals and businesses. At some stage in its life it may need to be repaired when it malfunctions. At the end of its life, the parts of a computer may either be recycled or go to landfill.

It should be noted that computers have some social and environmental impacts. For instance:

- some mineral resources are non-renewable and also damage the environment on their extraction.
- manufacturing often happens factories in developing countries where there are cases of workers including young children getting exploited.
- packing computers involve a significant amount of Styrofoam and cardboard which have their own environmental impact.
- the transport of computers for thousands of kilometers has an environmental impact in the form of large amount of carbon emissions
- the use of computers requires electricity, which may be produced from coal, petroleum, or natural gas etc.

In recent years, an increasing number of companies have become more aware of the importance of sustainable development and are making solid efforts to reduce their social and environment impacts. For example, Dell – one of the largest computer corporations – aims to develop its business in a sustainable way. More information can be found from the [Dell 2020 Legacy of Good Plan](#). In this plan, Dell is committed to contribute in a positive way to the environment (e.g. reducing greenhouse gas emissions), communities (e.g. providing grants) and people (e.g. maintaining a good relationship with worldwide fellow team members). In addition to this program, Dell features a [technology recycling program](#), which gives discarded electronic devices a new life through re-use or by recycling them. Dell became the first computer company that does not export e-waste to developing countries for landfill.

## Assignment Tasks

Assume you are a newly appointed accountant in a local computer company. This is a private company with 30 shareholders, and it has a highly integrated industrial value chain. Currently, the company has 6 departments namely, the Research and Development, Manufacturing, Finance, Sales and Marketing, Distribution and Human Resources department with a total of 150 employees. Managers in each department are given the authority regarding operational decisions and their performance is measured based on the company's profit. In order to cut down costs, the manufacturing department manufactures computers locally using parts that are mostly imported from different suppliers in Bangladesh and China. Recently, the manufacturing department manager heard that some of their suppliers are exploiting their workforce in order to produce these parts. These workers are forced to work long hours in unsafe working conditions on very low wages. The former accountant is unsure who should be

responsible to ensure the quality of working conditions and wages to the local staff of suppliers and so she has decided to ignore it.

As well as the manufacturing manager, the CEO of this company has noticed the unprecedented awareness from customers on the company's social responsibilities. Many customers expressed the idea that they would not purchase any unethically produced or environmentally unfriendly products. So the CEO is passionate about the social and environmental issues, and wonders what positive or negative social and environmental impact his company's computers might have.

### Required

1. As a newly appointed accountant, you would like to have a better understanding of the new company. You believe the most efficient way is to identify important stakeholders. Identify **five** relevant stakeholder groups and discuss how different accounts could be used to satisfy each group's information requirements.
2. Regarding the social and environment issue, you found the major difficulty faced by the CEO is to identify the direct and indirect social and environmental impacts of the company's operations. You have been asked to assist the CEO with this task and are required to draw the supply chain, and select **one** or **two stages**, identifying a total of **four** possible social and environment impacts. If the impact is detrimental either socially or environmentally, give suggestions to minimize the impact. If the impact is positive, give suggestions as to maximize the benefit.
3. After the CEO has discussed his view on social and environmental awareness of customers, the manufacturing department manager approaches you to seek your advice on whether an investigation into the working conditions of the factories of their overseas suppliers should occur. You believe that the manager should take action immediately as it is important to work with ethical suppliers. Give either **one** or **two** real life examples to discuss how a business could be negatively impacted if they are working with unethical suppliers.
4. The CEO is considering an investment of \$1m to establish a sustainability department. The CEO uses the five step process (see Module 2 Topic 1) to make decisions, and is wondering how you as an accountant could assist in the decision making process. Advise the CEO on how you can assist with his decision making. Be specific and in your response make reference to the five step process.
5. Subsequently a plan to establish a sustainability department is agreed upon. Some important shareholders attempted to block this proposal. Their belief as the owners of this company is that the company should aim to maximize the value of their shares, however, the new sustainability department could significantly increase the costs and therefore reduce the profit. Think of a potential sustainability project and explain whether and how that project could potentially increase the value of their shares in the long term. Further, discuss how value could be created for other stakeholders (if any) when the project is implemented.

### **Additional resources:**

The additional resources below will help you understand and prepare your assignment. However, you still need to read through the topic notes, suggested textbook readings and use other sources, such as news outlets, journal articles and websites to develop your answer.

Story of stuff project, 2010. The story of electronics, YouTube, viewed 3 Feb 2017, <[https://www.youtube.com/watch?v=sW\\_7i6T\\_H78](https://www.youtube.com/watch?v=sW_7i6T_H78)>.

University of Michigan, 2017, *Life cycle of a computer*, University of Michigan, viewed 3 Feb 2017, <<http://sustainablecomputing.umich.edu/knowledge/life-cycle.php>>.

Dell, 2012, *Dell 2020 Legacy of Good Plan*, Dell, viewed 3 Feb 2017, <<http://www.dell.com/learn/us/en/uscorp1/2020-goals>>.

Dell, 2017, *Dell recycling*, Dell, viewed 3 Feb 2017, <<http://www.dell.com/learn/au/en/aucorp1/dell-environment-recycling?s=corp>>.



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