

OGL 260
Resource Allocation in Organizations

Spring A 2020 -- Sections 18362, 20500, & 22749

Online Course | Post Assignments by 11:59 Thursdays & Sundays | Canvas

Instructor Information

Instructor:	Dr. Elizabeth A. Castillo
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This course is offered by the [College of Integrative Sciences and Arts](#). For more information about the college, visit our website: <https://cisa.asu.edu/>. If you have questions or concerns about this course please speak with me first. If I am unable to address your concerns, please send your inquiry to cisa@asu.edu.

Course Information

Course Term: Monday, January 13 – Tuesday, March 3, 2020

Catalogue Description: OGL 260 introduces decision-making frameworks for resource allocation within the broader context of organizations and society. Students learn that resource allocation decisions are regularly guided by values, organizational purpose, and fundamental principles of value creation and sustainability. Primarily focuses on the development, management, and allocation of tangible and intangible resources; accounting statements; profit and loss drivers; risk, return, and tradeoffs; and stakeholder accountability.

Course Overview: Organizations require many types of resources to create value for their stakeholders. While most people think of money as the most important type, intangible assets like relationships, knowledge, and reputation are increasingly recognized as important drivers of value creation and profitability. This course introduces frameworks that leaders can use to identify, develop, allocate, and measure both tangible and intangible resources.

You will become familiar with the resource allocation process and reporting tools like the International Integrated Reporting Council's six capitals framework (financial, manufactured, intellectual, human, social, natural). Through readings, case studies, and assignment, you will learn about: a) the process of value creation; b) the relationship between resources and an organization's business model; c) how resource allocation decisions entail values choices (what a company believes is worth investing in); d) the effects these choices have on society and shaping the world we live in; e) how various forms of capital can be measured and reported; and f) what leaders can do to intentionally develop multiple forms of capital to create both financial returns and long-term sustainability for the organization.

Course Format: This online course spans seven weeks. The instructional content is divided into seven modules. Each week covers one module. This three-credit course requires approximately 135 hours of work. This means you will spend about 18 hours each week on the readings, activities, assignments, and discussion board postings. While there are no face-to-face class meetings, all students will make at least one appointment to meet with me, either in-person or virtually via phone or video conferencing (please see course schedule below).

You can log into the course via MyASU or <https://my.asu.edu>. To create a productive learning environment and show accountability to each other, appropriate online behavior (also known as *netiquette*) is expected. This includes keeping course discussions focused on the assigned topic, maintaining a cordial atmosphere, and using tact in expressing differences of opinion. Inappropriate discussion board posts may be deleted by the instructor.

Student Learning Outcomes: Through weekly readings, activities, discussion boards, written assignments, and the final project, you will be able to:

Category	Required Learning Outcomes
Resource allocation core knowledge	<ul style="list-style-type: none"> Explain the primary role of an organization is to create and deliver stakeholder value. Explain risk and return relationships. Evaluate financial markets and securities traded on financial markets. Evaluate capital structure and dividend policies. Evaluate how international issues impact organizations.
Personal / career development	<ul style="list-style-type: none"> Apply leadership principles utilizing integrity, ethics, and sound financial practices.
Analyze, critique, and apply leadership and interdisciplinary scholarship	<ul style="list-style-type: none"> Explain the relationship between leadership, resources, and organizational sustainability. Explain how resource allocation decisions reflect and shape values.
Identify and apply research and analysis techniques to investigate complex organizational leadership problems	<ul style="list-style-type: none"> Explain the various types of capital resources used in organizations (e.g., social, human, financial, natural). Explain how these relate to an organization's business model and value creation process. Explain how organizations are coupled to the external environment (e.g., resource inputs, production of positive and negative externalities). Demonstrate understanding of key concepts related to resource development and deployment in organizations (e.g., capital, assets, tangible/intangible, value creation, business model).
Formulate strategies for organizational success that promote accountability, sustainability, and mutual respect	<ul style="list-style-type: none"> Explain how business strategy can develop multiple capitals endogenously. Demonstrate awareness of process competencies needed to effectively mobilize, convert, and manage resources (e.g., leadership, communication, governance, learning, measuring, reporting, engaging stakeholders). Demonstrate knowledge of various metrics and frameworks to track and manage these resources.

Interact with integrity and professionalism with academic mentors and colleagues	<ul style="list-style-type: none"> • In collaboration with other students, analyze case studies of resource issues in organization. • Demonstrate increased capacity for metacognition (thinking about your thinking), teamwork, and appreciation for diverse perspectives.
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Required Course Texts & Reading Materials: No textbook is required. All readings are provided via web links on Canvas. Weekly topics, readings, and learning objectives will include:

Week 1—Financial Capital & Accounting	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Define resources & explain their role in organizations 2. Identify factors that influence resource valuation in organizations and societies 3. Identify three approaches to resource distribution in societies 4. Explain accountability, legitimacy, and how these relate to resources 5. Explain elements of financial and manufactured capital used in organizations 6. Discuss financial markets and securities traded on financial markets 7. Apply basic accounting concepts and vocabulary used in organizations <p>Key Concepts</p> <ul style="list-style-type: none"> • What is a resource? • Difference between tangible and intangible • Value depends on values and context (e.g., marginal utility) • Why study resources? (value creation, power, goal attainment) • What is resource allocation? • Resource distribution mechanisms • What is accountability? • Accountability, legitimacy, social contract, & social license • Purpose and definition of accounting • Basic accounting vocabulary • Accounting transactions • Financial Statements • What resources are accounted for on financial statements? • Financial capital (e.g., money, debt, equity) • Manufactured capital (e.g., facilities, real estate, equipment) • Types of accounting (managerial vs. financial) • Accounting oversight and standards • Annual reporting, capital structure, and dividend policies 	<p>Readings</p> <ol style="list-style-type: none"> 1. Singleton, L.G. (2008). Accounting, impact on organizations and society. In S.R. Clegg & J.R. Bailey (Eds.), <i>International Encyclopedia of Organization Studies</i>, pp. 9-11. Thousand Oaks, CA: SAGE Publications, Inc. doi: http://dx.doi.org/10.4135/9781412956246.n3 2. Lenn, D. J. (2008). Accountability. In S.R. Clegg & J.R. Bailey (Eds.), <i>International Encyclopedia of Organization Studies</i>, pp. 5-8. Thousand Oaks, CA: SAGE Publications, Inc. doi: http://dx.doi.org/10.4135/9781412956246.n2 3. Young (2008). Resource allocation. In R. W. Kolb (Ed.), <i>Encyclopedia of Business Ethics and Society</i>. Thousand Oaks, CA: Sage Publications. doi: 10.4135/9781412956260 4. Hermanson, R. H., Edwards, J. D., & Maher, M. W. (2011). Accounting Principles: A Business Perspective, pp. 31-51. Ontario, CA: BCcampus. https://open.umn.edu/opentextbooks/BookDetail.aspx?bookId=383 5. Schmidt, M. (2018). Annual report to shareholders: Interpreting business results. <i>Business Encyclopedia</i>. Retrieved from https://www.business-case-analysis.com/annual-report.html <p>Lecture</p> <p>Watch Module 1 lecture (24 minutes) If needed, these short tutorials may be helpful: How to read a balance sheet https://www.wikihow.com/Read-a-Balance-Sheet http://www.apapracticecentral.org/business/finances/balance-sheet.aspx https://www.investopedia.com/slide-show/reading-the-balance-sheet/</p> <p>Activity Create a balance sheet and cash flow statement</p>

Week 2—Social Accounting & Value Creation	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain the rationale for social accounting (recognizes intangibles, strengthens legitimacy, connects planning and reporting) 2. Summarize Integrated Thinking & Reporting 3. Identify the six forms of capitals used in Integrated Reporting 4. Explain the connection between a business model and value creation 5. Explain how the value creation process shapes values <p>Key Concepts</p> <ul style="list-style-type: none"> • Social accounting—what it is and why it’s needed • What are metrics? What are their benefits and caveats? • Capital vs. asset/resource • Multiple capitals (financial, manufactured, human, social, intellectual) • Social accounting frameworks (ESG, CSR, GRI, SASB, Integrated Reporting) • Integrated thinking & reporting • What is a business model? • What is value creation? • Value creation is constitutive→shapes social structures & values • Accounting signals what we hold dear • Stakeholder vs. shareholder • Value creation vs. value extraction 	<p>Readings</p> <ol style="list-style-type: none"> 1. Mook, L. & Machokoto, R. (2017). Social accounting. In A. Farazmand (Ed.), <i>Global Encyclopedia of Public Administration, Public Policy, and Governance</i>. Springer International. doi: 10.1007/978-3-319-31816-5_2780-1. 2. Adams, M. (2015). Intangibles and sustainability: Holistic approaches to measuring and managing value creation. <i>Journal of Applied Corporate Finance</i>, 27(2), 87-94. 3. Deegan, C. (2002). The legitimising effect of social and environmental disclosures--a theoretical foundation. <i>Accounting, Auditing, and Accountability Journal</i>, 15(3), 282-311. (Read section 5, pp. 292-299) 4. IIRC (2011). Towards Integrated Reporting: Communicating value for the 21st century. London, UK: International Integrated Reporting Council. <u>Read pp. 1-15</u> 5. Strebel, P. & Cantale, S. (2014). Is your company addicted to value extraction? MIT Sloan Management Review, Summer 2014, 95-97. https://sloanreview.mit.edu/article/is-your-company-addicted-to-value-extraction/ <p>Lecture Watch Module 2 lecture (27 minutes) For additional insights, please also watch these short videos: Mary Adams: What is the multi-capital model https://www.youtube.com/watch?v=sxaAa-JRhE Mary Adams: Steps to Model Sustainable Value Creation https://www.youtube.com/watch?v=k-4MA1bXFo4</p> <p>Activity: Complete a business model canvas</p>

Week 3—Human Capital, Natural Capital, Connectivity, and Systems Thinking	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain human capital and its role in value creation in organizations 2. Identify natural capital and explain its role in organizational value creation 3. Identify ways to measure human and natural capital in organizations 4. Explain the relationship between connectivity and systems thinking 5. Summarize the concept of externalities 	<p>Readings</p> <ol style="list-style-type: none"> 1. The Economist (2017). Gary Becker’s concept of human capital. pp. 1-6. https://www.economist.com/news/economics-brief/21725757-becker-made-people-central-focus-economics-second-our-series-big 2. Huff (2013). “Human Capital”, Encyclopedia Britannica, pp. 1-2. 3. Phillips, J.J. (2007). Human capital measurement: Challenges and opportunities for HR. <i>HR Insight</i>, 4(4).

<p>Key Concepts</p> <ul style="list-style-type: none"> Human capital = physiological, rational, moral, creative, psychological Processes and systems are essential to activate, develop, and channel human capital Human capital as investment vs. cost Ways to measure and develop human capital Natural capital = soil, water, air, sun, wind, climate, biodiversity, ecosystem services Ecosystem services= supporting, provisioning, regulating, cultural Natural capital → renewable and non-renewable resources, stocks & flows Nature = endowment = source of all resources; bridges tangible and intangible worlds Business case for sustainability Measuring and developing natural capital Systems thinking, connectivity Macro, meso, micro 	<p>4. Amabile, T. (1998). How to kill creativity. <i>Harvard Business Review</i>, September-October 1998, pp. 77-87.</p> <p>5. CGMA (2013). Rethinking the value chain: Accounting for natural capital in the value chain (11 pages). https://www.cgma.org/content/dam/cgma/resources/downloadabledocuments/accounting-for-natural-capital-in-the-value-chain.pdf</p> <p>6. Helbling (2010). What are externalities? <i>National Finance</i>, pp. 48-49.</p> <p>7. Arnold (2017). Systems Thinking Skills (pp. 9-14).</p> <p>8. International Integrated Reporting Council (2013). Connectivity: Background Paper for IR (22 pages).</p> <p>Lecture Watch Module 3 lecture (28 minutes)</p> <p>Activities: a) Create a system map; b) explore “30 Elements of Value” interactive at https://www.bain.com/insights/the-elements-of-value-hbr/</p>
<p>Week 4—Relational Capital (Social, Spiritual, Political)</p>	
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain three types of relational capital (social, political, spiritual), how they create value, and how they can be measured/assessed 2. Explain how capitals are convertible via roundaboutness 3. Define embeddedness, coupling, reciprocity, and increasing returns 4. Identify positive and negative expressions of social capital (social cohesion, social polarization) 5. Explain relational accountability <p>Key Concepts</p> <ul style="list-style-type: none"> Elements of social capital: networks, relationships, strong/weak ties, bridging/bonding/linking Ways to develop social capital Measuring social capital and social cohesion Embeddedness Convertibility, roundaboutness Compounding, increasing returns How social capital creates value (e.g., increases trust, expands information flows) Negative expressions of social capital (alienation, exclusion, social polarization) Stakeholder identification and analysis Horizontal vs. vertical accountability—relational accountability vs. legalistic (compliance, mandated accountability) Spiritual capital = relationship to something greater than oneself (e.g., ancestors, nature, purpose) Etymology of resource = “returning to the source” 	<p>Readings & Lecture</p> <p>Readings</p> <p>1. Whitely, P.F. (2015). Social capital. <i>International Encyclopedia of the Social and Behavioral Sciences</i>, 2nd ed. Vol. 22, pp. 174-180.</p> <p>2. Bizzi, L. (2015). Social capital in organizations. <i>International Encyclopedia of the Social and Behavioral Sciences</i>, 2nd ed. Vol. 22, pp. 181-185.</p> <p>3. Cohen, D. J. & Prusak, L. (2001). In good company: How social capital makes organizations work. <i>Ubiquity</i>, 2001 January. (6 pages)</p> <p>4. Globescan (2017). Social polarization: A new risk to integrate for business. London, UK: GlobeScan Inc. (16 pages, lots of graphics)</p> <p>5. Edelman (2018). Edelman Trust Barometer: The state of trust in business (55 pages, mostly graphics)</p> <p>6. Arizona State University (2017). Social embeddedness: ASU as an anchor institution. Tempe, AZ: Arizona State University Office of University Initiatives.</p> <p>7. KPMG International (2013). What does an integrated report look like? (15 pages, pay close attention to graphic on p. 6, stakeholder analysis).</p> <p>Lecture Watch Module 4 lecture (36 minutes)</p> <p>Activity Conduct a stakeholder analysis</p>

Week 5—Symbolic Capital (Cultural, Intellectual, Reputational, Spatial, Temporal, & Linguistic)	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain symbolic value and how it differs from use value & exchange value 2. Identify symbolic forms of capital (cultural, reputational, spatial, temporal, intellectual, linguistic) 3. Explain how symbolic forms of capital can be developed and measured 4. Explain how symbolic capital shapes values <p>Key Concepts</p> <ul style="list-style-type: none"> • Symbolic value, use value, & exchange value • Symbols as representational forms of meaning • Symbols as an extension of self • Dimensions of symbolic value (affective, historic, experiential, relationship) • Intellectual capital, knowledge economy, knowledge creation ecosystem • Cultural capital, shared meaning & values • Artifacts, espoused values, underlying assumptions • Reputational capital, brand, good will • Spatial capital, transforming space into place • Temporal capital (e.g., time, time value of money = interest) • Political capital = relationship to power • Regulatory capture • Formal vs. informal authority • Grassroots organizing • Social ontology (ways of world making) 	<p>Readings</p> <ol style="list-style-type: none"> 1. Ekstrom, K & Ekstrom (2011). Symbolic value. In D. Southerton (Ed.), <i>Encyclopedia of consumer culture</i>. Thousand Oaks, CA: Sage Publications. 2. Cohan, P. S., and Press Staff Capstone (2013). Intellectual Capital. In P.S. Cohan (Ed.), <i>Capstone Encyclopaedia of Business: The Most Up-to-Date and Accessible Guide to Business Ever</i> (pp. 241-242). John Wiley & Sons, Inc. 3. Semi, G., & Semi. (2011). Spaces and places. In D. Southerton, <i>Encyclopedia of consumer culture</i>. Thousand Oaks, CA: Sage Publications. Retrieved from 4. David, T. & Enright, K. (n.d.). The source codes of foundation culture, pp. 6-7. Grantmakers for Effective Organizations. 5. Jackson, K. (2004). <i>Building reputational capital: Strategies for integrity and fair play that improve the bottom line</i>. Oxford, UK; Oxford Press. <ul style="list-style-type: none"> • Introduction: The Economics of Character and Credibility • Chapter 4, How to Gauge Reputational Capital 6. Emery, M. & Flora, C. (2006). Spiraling up: Mapping community transformation with community capitals framework. <i>Community Development</i>, 37(1), 19-35. 7. Zohar, D. (n.d.) Spiritual intelligence: A new paradigm for collaborative action. <i>The Systems Thinker</i>, vol. 16. <p>Lecture Watch Module 5 lecture (41 minutes)</p> <p>Activity Conduct an intellectual capital analysis</p>
Week 6—Structural Capital (Organizational, Process, & Rule of Law)	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain the components of organizational and process capitals, the forms they take, and how they create value 2. Describe ways to measure and develop organizational and process capitals 3. Explain the elements of Rule of Law capital 4. Describe ways to develop and assess Rule of Law 5. Explain how Rule of Law promotes value creation and accountability <p>Key Concepts</p> <ul style="list-style-type: none"> • Structures enable & constrain; determine placement of power & authority in organizations & society; channel how other forms of capital are developed and allocated 	<p>Readings</p> <ol style="list-style-type: none"> 1. Aghina, Smet, & Heywood (2014). The past and future of global organizations. McKinsey https://www.mckinsey.com/business-functions/organization/our-insights/the-past-and-future-of-global-organizations 2. SHRM (2018). Managing organizational communication. https://www.shrm.org/resourcesandtools/tools-and-samples/toolkits/pages/managingorganizationalcommunication.aspx 3. Lev, B., Radhakrishnan, S., & Evans, P.C. (2016). Organizational capital: A CEO’s guide to measuring and managing enterprise intangibles. New York, NY: The Center for Global Enterprise. (read pp. 4-14 carefully, skim the rest) 4. Senge, P. (1991). The learning organization made plain. <i>Training and Development</i>, October 1991, 37-44.

<ul style="list-style-type: none"> Types of structures (e.g., network, hierarchy, platform, matrix); considerations for choosing best form Processes transform resources from inputs into outputs; processes → procedures → work instructions; Key Performance Indicators (KPIs) Process examples: organizational learning, communication, leadership Rule of Law is principles based; promotes fairness, equality, and stability; overcomes arbitrariness Examples in organizations: corporate governance, workplace rules, self-managed work teams Ostrom’s 8 design principles for generative, self-organized governance Ways to develop and measure structural capital Vertical & horizontal accountability flows 	<p>5. Schuetz, B. W. (2009). Bringing accountability to the capital acquisition process. <i>Healthcare Purchasing News</i> Jan. 2009: 54.</p> <p>6. Rule of law. (2018). In <i>Encyclopædia Britannica</i>. Retrieved from https://academic-eb-com.ezproxy1.lib.asu.edu/levels/collegiate/article/rule-of-law/603027</p> <p>7. DeHart-Davis, L. (2008). Green tape: A theory of effective organizational rules. <i>Journal of Public Administration Research and Theory</i>, 19, 361-384. (<u>read key findings and participant quotes closely, skim other parts</u>)</p> <p>8. Wilson, D. S. (2016). The woman who saved economics. <i>Economics</i>, February 1, 2016. Retrieved from http://evonomics.com/the-woman-who-saved-economics-from-disaster/ <u>Read pages 1-7.</u></p> <p>Lecture: Watch Module 6 lecture (36 minutes)</p> <p>Activity: Take the Learning Organization Survey</p>
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Week 7—Integrating the Capitals	Readings & Lecture
<p>Objectives</p> <ol style="list-style-type: none"> 1. Explain leadership as a process that develops, integrates, and leverages resources 2. Explain the concepts of risk, return, ROI, and tradeoffs 3. Explain the connection between capital, capacity, & capabilities 4. Explain the connection between resources, organizations, sustainability, and community wellbeing <p>Key Concepts</p> <ul style="list-style-type: none"> Multiple capitals are like a resource toolbox The science of resources is still developing → different frameworks use different categories of capitals Metaphor of energy (capital as renewable/non-renewable, convertible, potential/latent vs. kinetic/activated energy) Strategies: value extraction=minimize entropy, maximize immediate efficiency); vs. value creation (resource development, renewal & recirculation) Leadership styles and strategies differ for value creation vs. value extraction Sustainability dimensions and tradeoffs (today vs. tomorrow, internal vs. external) Risk definition & types, how these differ by context (e.g., VUCA), require new strategies beyond <i>avoid, accept, reduce, transfer</i> → need generative, absorptive, & adaptive capacities Capabilities as capacity, the activation & conversion of capitals Measure and align across units of analysis: micro, meso, macro (individual, organization, community, global SDGs) 	<p>Readings</p> <p>1. Peattie, K. (2008). Toward sustainable organizations for the 21st century. In C. Wankel (Ed.), <i>21st Century Management: A Reference Handbook</i>, pp. I-250-I260. Thousand Oaks, CA: SAGE Publications Inc. DOI: http://dx.doi.org/10.4135/9781412954006.n25</p> <p>2. Koryak, O., Mole, K.F., Lockett, A., Hayton, J.C., Ubasaran, D., & Hodgkinson, G.P. (2015). Entrepreneurial leadership, capabilities, and firm growth. <i>International Small Business Journal</i>, 33(1), 89-105.</p> <p>3. Robeyns, I. (2009). Capability approach. In J. P. Peil & I. van Staveren (Eds.), <i>Handbook of economics and ethics</i>, pp. 39-46. Cheltenham, UK: Edward Elgar Publishing Limited.</p> <p>4. Battilana, J., Pache, A., Sengul, M., & Kimsey, M. (2019). The dual-purpose playbook: What it takes to do well and do good at the same time. <i>Harvard Business Review</i> 97(2): 124–33.</p> <p>Discussion Board reading: https://www.kiplinger.com/article/investing/T064-C032-S014-the-toughest-question-for-wealthy-people-to-answer.html</p> <p>Lecture Watch Module 7 lecture</p> <p>Activity: Complete analysis of your chosen organization</p>

Assignments, Exams, and Grading

NOTE: All assignments are due by 11:59 pm (AZ time) on dates listed

Coursework: Assignments are generally due Sunday and Wednesday evenings at 11:59 pm. Please see Course Schedule below for specific due dates for each module. Weekly assignments include readings, audio-visual presentations, a quiz, two posts on the class discussion board, completion of an activity, and a paper (described in more detail below).

Course Schedule	Points	Due Date <i>All assignments are due at 11:59 pm AZ time on dates shown</i>
Module 1: January 13-19 Overview of Accounting, Accountability, and Financial Capital		
A/V Presentation		01/16
Quiz	20	01/16
Readings		01/16
Discussion Board	40	01/16 initial post & 01/19 three peer responses
Activity: Create a balance sheet and cash flow statement	15	01/19
Writing Assignment		None this week
Extra Credit	+10	01/19
Module 2: January 20-26 Multiple Capitals, Value Creation, and Integrated Thinking & Reporting		
A/V Presentation		01/23
Quiz	20	01/23
Readings		01/23
Discussion Board	40	01/23 initial post & 01/26 three peer responses
Activity: Create a business model canvas	15	01/26
Writing Assignment		None this week
Extra Credit	+10	01/26
Module 3: Jan. 27 – Feb. 2 Natural and Human Capital		
A/V Presentation		01/30
Quiz	20	01/30
Readings		01/30
Discussion Board with system map	40	01/30 initial post & 02/02 three peer responses
Activity: Explore the 30 Elements of Value interactive website; system map from DB	15	02/02
Writing Assignment	100	02/02
Schedule and complete a 15-minute virtual meeting with instructor	50	02/02
Extra Credit	+10	02/02

Module 4: February 3 - 9 Relational Capital (social, political, & spiritual)		
A/V Presentation		02/06
Quiz		02/06
Readings	20	02/06
Discussion Board	40	02/06 initial post & 02/09 three peer responses
Activity: Conduct a stakeholder analysis		02/09
Writing Assignment		None this week
Extra Credit	+10	02/09

Module 5: February 10-16 Overview of Symbolic Capital (cultural, reputational, temporal, & spatial)		
A/V Presentation		02/13
Quiz	20	02/13
Readings		02/13
Discussion Board	40	02/13 initial post & 02/16 three peer responses
Activity: Intellectual capital analysis	15	02/16
Writing Assignment	100	02/16
Extra Credit	+10	02/16

Module 6: February 17-23 Structural Capital (organizational, rule of law, process)		
A/V Presentation		02/20
Quiz	20	02/20
Readings		02/20
Discussion Board	40	02/20 initial post & 02/23 for peer responses
Activity: Take the Learning Organization survey	15	02/23
Writing Assignment		None this week
Extra Credit	+10	02/23

Module 7: February 24 – March 3 Integrating the Capitals		
A/V Presentation		02/27
Quiz	20	02/27
Readings		02/27
Discussion Board	40	02/27 & 03/01
Activity: Analyze your chosen firm's annual report		03/03
Final Project	240	03/03
Extra Credit	+10	03/03

Course evaluations are due February 28, 2020.

Assignment Descriptions

Audio Lessons and Quizzes

Watch and listen to the weekly AV lesson. Note any "a ha" moments or connections you make to the readings, current events, and your own experience as you watch and listen. Then take the QUIZ right away! The quizzes aren't hard but they'll be easier if you do it while the info is fresh in your head.

These audiovisual lessons will help you make sense of the readings, get you started on defining basic concepts, and provide a birds-eye view of theories, terms, and applications of the course material. In each module, we also consider the role of leadership in resource allocation.

Discussion Boards

The discussion boards are a tool to help you to reflect upon your learnings and discuss your insights with classmates. Each week you will post a response to the prompt for that week (due Thursday night). Then respond to at least three classmates' posts by Sunday night.

Activities

The weekly activities supplement discussions and papers. These are designed to help make this course more experiential and provide you with an opportunity to apply and experiment with your learning. Points will be awarded based on degree of completion: full credit (15), partial credit (8), or no credit (0).

Papers

You will write two analytical reflection papers that synthesizes your learning. The first paper will cover module 1-3. The second paper will cover modules 4-5. The papers should describe your understanding of the material presented in that module. Beyond a simple summary, your writing must also demonstrate analysis and critical thinking (e.g., assessing strengths and weaknesses of the ideas and arguments presented). Papers must also demonstrate synthesis by making connections to other academic material from the previous modules and case study examples. Include citations (e.g., APA, MLA) to show sources for the information you share.

Submit your papers then through the "view/complete" link in the module. Remember to put your name at the top and in the name of your the digital file when you save it.

Final Project

For your final project, you will analyze the value creation process for a company of your choosing through the lens of Integrated Reporting. Detailed instructions are provided on Canvas.

The project has two parts:

1. Meet with the instructor virtually during the 3rd week to discuss companies you are interested in researching.
2. By March 3rd, submit a written report (at least 8 pages in length) explaining how the company creates value for its stakeholders. Your report will describe your analysis of the company's annual report and other data sources you find. You will also make recommendations for how the company could better tell its value creation story. Be sure to cite all sources. In week 3, you will be provided with detailed instructions about what to include in your analysis and how to format your report. Source materials can include the company's annual report, sustainability report, website, and industry press coverage.

Extra Credit: A weekly extra credit opportunity is available. You may earn up to 10 points for each extra credit assignment completed. If your grade meets or exceeds 980 points at the end of the class, you will receive an A+ for the course.

Grade Scale

A+	98-100 %	980-1000 points	Extraordinary
A	93-97 %	930-979	Outstanding
A-	90-92 %	900-929	Excellent
B+	88-89 %	880-899	Great
B	83-87 %	830-879	Very Good
B-	80-82 %	800-829	Good
C+	78-79 %	780-799	Above Average
C	73-77 %	730-779	Average
C-	70-72 %	700-729	Subpar
D	60-69.9 %	600-699	Needs Improvement
E	<60 %	599 and below	Failure
XE			Failure due to Academic Dishonesty

For your own protection, you should keep a copy of everything you hand in, and you should keep your graded assignments at least until grades are finalized at the end of the semester, in the event you wish to contest any grades.

Description of Grading

All assignments will be graded using the following guidelines:

A = Excellent = Exceptional Work

- All items requested in the assignment details are included, exceptionally outlined
- Comprehensive grasp of subject matter is demonstrated
- In-depth understanding of relevant concepts issues related to topic addressed / assigned
- Profound analytical critique, synthesis, & evaluation of information
- Incorporation of external references beyond readings covered in class
- Novel insights and making new conceptual contributions
- Thorough explanation of the connection and/or application of disciplines
- A clear, concise, and fluent style highlighting a well-written & logically structured essay.
- A virtually flawless mastery of all aspects of grammar, structure, spelling, & style
- Standard format of # of pages, margins, fonts, space, cover page, etc.
- Timely submission and academic integrity

B = Good = Above Average Work

- All required items are included: meets all requirements
- Good grasp of subject matter is demonstrated
- Basic understanding of relevant concepts & issues related to topic addressed
- Incorporates the connection between disciplines or the application thereof
- Some in-depth analytical critique, synthesis, & evaluation of information
- A clear, concise, and fluent style highlighting a well-written & logically structured essay.
- A good grasp of grammar, structure, spelling, & style
- Standard format of # of pages, margins, fonts, space, cover page, etc.
- Timely submission and academic integrity

C = Satisfactory = Competent Work

- All items are not included: one key area weak or missing
- Basic grasp of subject matter is demonstrated
- Some understanding of relevant concepts & issues related to topic addressed
- Adequate attempt for analytical critique, more reporting than analyzing
- Minimal attempt to discuss/apply disciplines
- Essay with an acceptable style and structure
- Basics of grammar, structure, and spelling
- Standard format of # of pages, margins, fonts, space, cover page, etc.
- Timely submission and academic integrity

D = Poor = Marginally Acceptable Work

- All items are not included: more than one key item missing or very weak
- Confusion of subject matter is demonstrated
- Understanding of relevant concepts & issues related to topic addressed is weak
- Just reporting events
- Just mentions the connection between, or application of, disciplines
- A basic grasp of grammar, structure, spelling, & style
- Standard format of # of pages, margins, fonts, space, cover page, etc.
- Timely submission and academic integrity

E = Failing = Unacceptable Work

- All items are not included
- A basic lack of understanding of the subject matter
- No attempt to go beyond description
- Written expression is disorganized and poorly expressed
- Serious errors in grammar, sentence structure, and spelling
- Timely submission & academic integrity questionable
- Standard format not followed

Grade Appeals: Students must first speak with the instructor of the class to discuss any disputed grades. If, after review, a resolution is not achieved students may proceed with the appeal process. Student grade appeals must be processed in the regular semester immediately following the issuance of the grade in dispute (by commencement for fall or spring), regardless whether the student is enrolled at the university. Complete details are available in the [ASU Grade Appeals policy](#).

Course Policies

Submitting Assignments: All assignments, unless otherwise announced, MUST be submitted to the designated area of Canvas. Do not submit assignments via email.

Late or Missed Assignments: Late assignments will be docked 10% for each due date they are late. Since we have two due dates each week, this means a paper that is a week late would be docked 20%. To avoid late penalties, please notify the instructor BEFORE an assignment is due if an urgent situation arises that prevents on-time submission. Published due dates (Arizona Mountain Standard Time) are firm. Please follow the appropriate university policies to request an accommodation for religious practices or a missed assignment due to university-sanctioned activities.

Establishing a Safe Environment: Learning takes place best when a safe environment is established in the classroom. In accordance with [SSM 104-02 of the Student Services Manual](#), students enrolled in this course have a responsibility to support an environment that nurtures individual and group differences and encourages engaged, honest discussions. The success of the course rests on your ability to create a safe environment where everyone feels comfortable to share and explore ideas. We must also be willing to take risks and ask critical questions. Doing so will effectively contribute to our own and others intellectual and personal growth and development. We welcome disagreements in the spirit of critical academic exchange, but please remember to be respectful of others' viewpoints, whether you agree with them or not.

All incidents and allegations of violent or threatening conduct by an ASU student (whether on- or off-campus) must be reported to the ASU Police Department (ASU PD) and the Office of the Dean of Students. If either office determines that the behavior poses or has posed a serious threat to personal safety or to the welfare of the campus, the student will not be permitted to return to campus or reside in any ASU residence hall until an appropriate threat assessment has been completed and, if necessary, conditions for return are imposed. ASU PD, the Office of the Dean of Students, and other appropriate offices will coordinate the assessment in light of the relevant circumstances.

Email Communication: ASU email is an official means of communication among students, faculty, and staff. Students are expected to read and act upon email in a timely fashion. Students bear the responsibility of missed messages and should check their ASU-assigned email regularly. *All instructor correspondence will be sent to your ASU email account.* For help with your email go to: MyASU > Service > Live Chat OR New Ticket.

Student Success: This is a fast-paced online course. To be successful, be sure to:

- Check the course daily
- Read all announcements
- Read and respond to course email messages as needed
- Complete assignments by the due dates specified
- Communicate regularly with your instructor and peers
- Create a study and/or assignment schedule to stay on track.

Communicating with the Instructor: For questions or news article and/or ideas you want to share with all, please post them on the Cyber Café/ Hallway Conversations link. You are encouraged to respond to your classmates' posts there.

For questions of a personal nature, please email me. I generally respond within 24 hours, not including weekends.

Computer Requirements

This course requires a computer with internet access and the following:

- Web browsers (Chrome, Internet Explorer, Mozilla Firefox, or Safari)
- Adobe Acrobat Reader (free)
- Adobe Flash Player (free)
- Microphone (optional) and speaker

Technical Support: This class uses Canvas to deliver content. It can be accessed through My ASU at <http://my.asu.edu> or the Canvas home page at <https://myasucourses.asu.edu>. To monitor the status of campus network and services, visit the System Health Portal at <http://syshealth.asu.edu/>. To contact the help desk call toll free at 1-855-278-5080.

Academic Integrity: For your success and to maintain ASU's academic and ethical standards, cheating and plagiarism are not tolerated. Do not upload to any course shell, discussion board, or other course forum any material that is not your original work. Violation of this policy may include (but is not limited to) appropriate grade penalties, course failure (indicated on the transcript as a grade of E), course failure due to academic dishonesty (indicated on the transcript as a grade of XE), loss of registration privileges, disqualification, and dismissal. For more information, see <http://provost.asu.edu/academicintegrity>.

Syllabus Disclaimer: The course syllabus is an educational contract between the instructor and students. Every effort will be made to avoid changing the course schedule but the possibility exists that unforeseen events will make syllabus changes necessary. The instructor reserves the right to make changes to the syllabus as deemed necessary. Students will be notified in a timely manner of any syllabus changes via email, or in the Announcements section on Canvas.

Mental Health: As a student, like anyone else, you may experience a range of challenges that can interfere with learning, such as strained relationships, increased anxiety, substance use, feeling down, difficulty concentrating and/or lack of motivation. These emotional health concerns or stressful events may diminish your academic performance and/or reduce your ability to participate in daily activities. ASU Counseling Services provides counseling and crisis services for students who are experiencing a mental health concern. Any student may call or walk-in to any ASU counseling center for a same day or future appointment to discuss any personal concern. Here is the Web site: eoss.asu.edu/counseling. After office hours and 24/7 ASU's dedicated crisis line is available for crisis consultation by calling 480-921-1006.

University Policies

Please see the “ASU Course Policies” tab in Canvas to review following policies:

- Course time commitment
- Drop and withdrawal dates
- Required photo ID
- Grade appeals
- Netiquette
- Prohibition of harassment
- Student conduct and academic integrity
- Title IX
- Disability accommodations
- Statement of inclusion
- Mental health
- Course evaluation
- Trigger warning
- Academic affairs manual