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# Sustainability Accounting Standards Board (SASB) Navigator Database: Autoethnography on Teaching Environmental and Social Accounting

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## Abstract

This paper provides an accounting educator's personal account of preparing, assigning, and assessing a Sustainability Accounting Standards Board (SASB) Navigator database group project to two sections of her *Introduction to Financial Accounting* class in the fall 2020 term/semester at a university in the North-Eastern United States. The paper uses samples of student-submitted work and the autoethnography method as sources of qualitative data. Hand-written notes were taken during and after the fall 2020 semester in an instructor diary. Recent rereads of student answers were also done. The research results show that generally, the group project on sustainability accounting met the educator's prior expectations in terms of assignment execution, assignment output quality (moderate quality expectations), and overall student interest in the topic (high interest expectations). This research introduces the SASB Navigator database to undergraduate accounting students in two sections of a *Financial Accounting* class and opens venues for them to explore new international business and accounting perspectives. These international perspectives focus on environmental, social, and governance (ESG) issues and are made possible by the selection of a foreign company listed on the U.S. stock exchanges – the NASDAQ or the NYSE.

**Keywords:** Autoethnography, environmental, social, and governance (ESG), Sustainability Accounting Standards Board (SASB), SASB navigator

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## 1. INTRODUCTION

Sustainability accounting is slowly, but surely, entering the mainstream of accounting discourse; thus, joining the conventional ranks of financial accounting. The reasons for this change include the urgency of climate change and a sharpened stakeholder awareness of the importance of environmental, social, and governance (ESG) issues. Any tendency for change in the business and accounting world deserves proper attention in the undergraduate classroom. Accordingly, this paper focuses on sustainability accounting as a topic of a group project assigned to students during one term/semester. Specifically, the paper provides an accounting educator's personal account of preparing, assigning, and assessing a Sustainability Accounting Standards Board (SASB) Navigator database group project/assignment in two sections of her *Introduction to Financial Accounting* class in the fall 2020 semester at a university in the North-Eastern United States. The paper is structured as follows: first, the SASB Navigator database group assignment is described; second, excerpts from student-submitted work are presented, along with instructor's reflections on the quality of student work; third, a discussion and conclusion follow to wrap up the paper.

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## 2. ENVIRONMENTAL AND SOCIAL ACCOUNTING IN THE ACCOUNTING EDUCATION LITERATURE

Sustainability accounting has been studied extensively in the classroom curricula in different countries. For instance, Wong et al. (2021) discuss a dialogic pedagogy in teaching this subject. Boyce et al. (2012) further provide curriculum and pedagogical suggestions in the teaching of accounting and accountability. Contrafatto (2013, p. 338) suggests that students should be given the chance to be “confronted directly” by “practical” issues regarding “(un)sustainability” since in this way, they can relate to the these “palpable” issues. Various courses on sustainability accounting have been introduced to university curricula: Coulson & Thomson (2006) discuss an “Accounting and Sustainability” honours-level degree course at Strathclyde University in Scotland. Owen (2001) states that “[t]he ongoing review of degree structures is likely to encompass evaluating the potential for the Corporate Social Responsibility course to become core to the accounting degree scheme” in the United Kingdom. According to Stevenson (2002), environmental accounting is the dominant social and environmental accounting topic taught.

Mathews (2001), Hazelton & Haigh (2010), and Mangion (2006) analyse sustainability accounting teaching methodologies and practices in Australia. The latter points out that social and environmental accountability comprise the dominant topics taught by her survey respondents – teachers of sustainability classes (pp. 342-343). McGuigan et al. (2017), on the other hand, place the role of the accountant in the wider social context. In this context, current accounting students, i. e. future industry leaders, will have an integral advocacy role (Sheehan et al., 2022). Besides, Sefcik et al. (1997) point out that students in environmental accounting find relations among the different accounting areas: financial, auditing, tax, information systems, and managerial. Finally, Grinnell & Hunt (2000) argue that an integrated course in accounting at the University of Vermont counters the tendency, by both students and instructors, toward disciplinary silo-gazing.

Several sustainability reporting frameworks have been adopted throughout the world: the Carbon Disclosure Project (CDP), the Climate, Disclosure Standards Board (CDSB), the Global Reporting Initiative (GRI), the Science-Based Targets initiative (SBTi), the Task Force on Climate-Related Financial Disclosures (TCFD), the U.N. Principles for Responsible Investment (PRI), and World Economic Forum’s (WEF) Stakeholder Capitalism Metrics. One of the latest additions to this list is the SASB framework. The SASB is a non-profit organisation founded in 2011 that provides industry-related disclosure standards to companies on ESG accounting topics. Participation in the SASB is voluntary. This non-profit organization launched the SASB Navigator database on October 20, 2016. The database “combines financially material sustainability information with data and analytics to help users understand and analyse industries and companies’ sustainability performance and disclosure” (“SASB Releases,” 2016). Currently, Eng (2022) and Palatnik et al. (2021) discuss the use of the SASB Navigator: the former in sustainability disclosures in an industry context, the latter – in the context of a student’s research project. The current paper, however, adds additional insight in the pedagogical accounting literature: to our knowledge, this is the first published paper on a whole-class projects’ output using the SASB Navigator as a data extraction and analysis database. No extant research addresses pedagogical issues related to the hands-on use of the SASB Navigator database in a university classroom. Such use is important because universities train future accountants who may be responsible for ESG reporting. Further, the current paper discusses the characteristics of this classroom project.

The research question posed is: How did students do at a hands-on research team project, using the SASB Navigator database?

## 3. SASB NAVIGATOR DATABASE PROJECT

The instructor, one of the authors of this paper, prepared the SASB Navigator database assignment with the objectives to introduce undergraduate financial accounting students to sustainability accounting topics, to help students practice research and teamwork skills, and to help students enhance their database usage and analytical thinking skills. In the fall 2020 semester, two sections of the instructor’s undergraduate *Introduction to Financial Accounting* class with a total of forty-six students (22 and 24 students per section) were provided with student licenses for use of the SASB Navigator database (from now on, ‘SASB Navigator’). This database provides information on the quality of ESG disclosures of SEC filers. The students completed a marked/graded assignment in sixteen groups of one to four students per group. The groups were assigned a letter from A to P as a unique group identifier. All groups were composed of three students, except for Groups H, N, and P which were comprised of one, two, and four students, respectively. The reasons for this variety in student numbers per group was that several students dropped the class early or in the middle of the semester or that some students preferred

to work individually. Institutional Review Board (IRB) approval was obtained from the University's IRB Office on 19 November 2020. Via passive consent, the IRB approval allowed for the use of student work samples in scholarly and pedagogical publications, as well as in conference presentations. The Appendix at the end of this paper provides the educator's instructions to students related to the SASB Navigator group assignment. These instructions were communicated both orally in class and via email to all students.

#### 4. METHOD

As sources of qualitative data, this paper uses samples of student-submitted work and instructor's personal accounts of student project outcomes and potential for improvement of the assignment in the future. Autoethnography as a method (Dey, 2002) refers to the personal accounts of the instructor related to student work on the assignment. Hand-written notes were taken during and after the fall 2020 semester by the instructor, in a diary. In this diary, the instructor wrote down her observations on the quality of student work and suggestions for future improvements in communication to students about the nature of the SASB Navigator group assignment. Autoethnography is "an attempt to understand and interpret" (Day, 2002, p. 108) a particular phenomenon, in this case students' performance at a group assignment on sustainability accounting. Hermeneutic assumptions of the subjectivity of both the researcher (here, the instructor) and the research subjects (here, the students) are present in autoethnography, according to Dey. Unlike ethnography (Zou, 2021), autoethnography focuses on the accounts of some phenomenon via reflections provided by one person – the instructor and author of the diary.

#### 5. SAMPLES FROM STUDENT WORK AND INSTRUCTOR'S AUTOETHNOGRAPHY REFLECTIONS

The instructor's prior expectations of student execution of the assignment, i. e. assignment output quality, before the assignment were moderate. The reason for this was that the instructor had noticed a moderate level of scholarly aptitude among the student population at the university. The instructor's prior expectations of overall student interest in the topic were high because of the educator's perception of a high lack of global travel experience and international competencies among the student population at the university. An international company topic assignment was, therefore, assumed to pique the interest of students who had seldom travelled abroad.

The seven questions below come from the SASB Navigator group assignment described in the Appendix. The actual assignment contained twelve questions. This paper only presents the first seven questions due to the page number limitations of this conference submission. The answers below are samples of select student groups' work. The instructor's reflections from her diary and observations from recent rereads of student answers may be found below. To reiterate, the samples of student work and the instructor's personal accounts constitute the qualitative data for this paper.

**Question 1:** What is the Sustainability Accounting Standards Board (SASB)? (Hint: Visit the [www.sasb.org](http://www.sasb.org) website.).

According to the instructor's diary and recent rereads of student responses, all groups were able to provide acceptable answers to Question 1 by using the SASB's website. Members from some groups quoted the definition of 'SASB' word-for-word, while others paraphrased it with their own words. A few groups' answers were succinct and needed more clarification. For instance, Group B wrote:

*The Sustainability Accounting Standards Board is an independent standards board that is accountable for the due process, outcomes, and ratification of the SASB standards, including any changes to the standards.*

Group B thus used the word 'SASB' to define 'SASB,' something not recommended when providing a definition. Group J wrote a longer definition, but this group did not perform very well in terms of proper use of English grammar and style:

*The SASB is an independent standard's board which enables businesses worldwide to identify, manage and report on sustainable financial material to investors. The standards board is based upon extended feedback from companies or any market participant to ensure the publicly documented process is clear and transparent.*

Finding definitions of terms online is an essential skill for undergraduate students in any subject area. One might expect that students do well on definition-types of questions when access to the Internet is allowed, while working on the assignment.

**Question 2:** Why is the work of the SASB important given that sustainability accounting is optional and not mandatory (financial accounting is mandatory for companies)?

Group E provided the following answer:

*The SASB offers information to investors beyond financial accounting in order to make informed decisions about their sustainability.*

Group M responded:

*Sustainability is a growing concern for everyone. When investors buy into a business, they want to know that it is a good investment. If they are able to see how sustainable the company is, it could affect their choice to buy in.*

The instructor noted that all groups managed to articulate why the work of the SASB was important and significant. Some groups provided more laconic answers than others; however, given the growing importance of sustainability discourse in the media and in undergraduate accounting, business, and other classes, it was expected that students provided relevant answers to this question.

**Question 3:** What is the SASB Materiality Map? (Hint: go to <https://materiality.sasb.org/> and click on the column headings (the SASB sectors) to see the SASB industries within them and the metrics specific to each industry). For example, if you click on the last sector, Transportation, one of the industries within it is Automobiles. If you look below Automobiles, Product Safety is one of the 'general issue categories' (column 2 of the Map) considered material, i. e. important, in the Automobile industry.

Group H wrote:

*The SASB Materiality Map identifies sustainability issues that are likely to affect the financial condition or operating performance of companies within an industry.*

Group P provided the following answer:

*The Materiality map identifies the issues that may affect the financial condition or the way that a company is performing in an industry. On this map is not only tells you about one industry, it shows the sector level map and also the industry level map. This Math is used as a tool that identifies and compares disclosure topics. The topics would be different across all of the different companies and industries.*

Group J wrote:

*The work that the SASB offers to businesses is still important because sustainability accounting has both confirmatory and predictive value, meaning it can be used to evaluate past and future performance of a company's decision process. The SASB's approach to sustainability accounting consists of defining operational metrics on material, industry-specific sustainability topics that are likely to affect current or future financial value. All market participants should understand the foundation and importance of the SASB work.*

The answers of Groups H and P above could have been more elaborate given that this was a group assignment with mostly three students per group. The assignment's instructions did not specify the number of sentences, at the minimum level, the answers needed to contain. The instructor noted that in future semesters, she could consider specifying the approximate number of sentences the answers should contain. Group J's quote shows that this group had consulted the SASB Conceptual Framework (SASB, 2017) that mentions for instance, 'confirmatory and predictive value.'

**Question 4:** With your groupmate(s), choose **one** non-U.S., i.e. foreign, company from the file attached called “Foreign Companies Registered and Reporting to the U.S. Securities and Exchange Commission... as of 2015” (<https://www.sec.gov/divisions/corpfin/internatl/foreignalpha2015.pdf>). What is the name of this company and what country is it from?

The student groups chose a variety of companies: Toyota Motor, Japan; China Eastern Airlines; Sony, Japan; Honda Motor, Japan, and others. A couple of groups selected Canadian companies. Most groups, however, chose a Japanese company, perhaps because when the instructor explained the project in class, she gave an example with a Japanese car manufacturer – Toyota Motor. The instructor realizes that students had a big choice of countries and companies to choose from and that students could have selected countries from Africa and Europe for instance, not primarily from Japan. Sometimes, students feel like they should adhere too closely to examples given in class, something that the instructor considers as lack of self-confidence in students. The instructor noted in her diary that in future semesters, she will make a point to mention to students that they should feel free to select companies from a variety of countries and industries.

**Question 5:** Sign in the SASB Navigator database at <https://navigator.sasb.org/> with your username and password provided by the SASB (in the next 3-4 days, you will receive an email from the SASB with your login credentials).

About 50% of the students obtained timely access to the SASB Navigator database. This was largely because these students clicked on the password activation link within a few days of receipt of the email from the SASB. The rest of the students had issues with expired password activation links since they had not clicked on the link in a timely manner. The instructor had to request new password activation links for these students from the SASB. The instructor noted in her diary that in future semesters, she should warn the class, both verbally and in writing, to click on the password activation link within a couple of days of receipt of that email, to avoid similar problems.

**Question 6:** Look for the company that you chose in Question 4 in ‘company search’ (not in ‘industry search’) of the database. If the company is not in the SASB Navigator database, you can choose another company and try Question 6 again. The reason the company is not in the database may be that the company has delisted from the U.S. Securities and Exchange Commission (SEC) since 2015 (Note: A screen print is provided below.). If you cannot find a company, you can look for example for Honda Motor, Toyota Motor, Canon, Sony, or Kyocera. These happen to be Japanese companies and they are filers with the U.S. SEC and as such, they should be in the SASB Navigator database.

Most groups provided adequate answers to Question 6. For instance, Group J provided the following image from the SASB Navigator database related to the Honda Motor Co. (HMC) (Image 1):



Image 1: Product Safety on Honda Motor Co. (HMC)

However, some groups did not provide satisfactory answers to Question 6. For instance, Group P wrote:

*The Sustainability Accounting Standards Board connects businesses and investors on the financial impacts of sustainability. Companies like GM, Merck, Nike and JetBlue were early adopters of the SASB guidelines, using the provisional standards to report on material ESG issues.*

In addition, Group M wrote:

*There was no disclosure analysis available for the Canadian National Railway, so I looked for Honda Motor.*

What one may observe from this answer is that not all students follow assignment instructions closely. To remedy for this, instructors need to have students practice the skill of following instructions more often. It is also good practice to provide students with examples of prior students' work on the same project, at different grade levels (e.g., A, B, C, D, and F), for students to see examples of what excellent, good, and poor answers look like. Providing such examples would reinforce the awareness of the skill of following instructions.

**Question 7:** What information is available on the company's sustainability disclosures from the last one or two years? (Hint: 'Disclosure' means information that a company shares in its annual reports, quarterly reports, etc.). Such disclosures would be on environmental, social capital, human capital, governance, and innovation issues, (the first column of the SASB Materiality Map). Give examples, such as print screens/photos of graphs or tables that you see on the SASB Navigator. Alternatively, your answer may be in the form of a narrative.

(Hint 1: To do a screen print on a PC, go to the Start button and search for Snipping Tool. Click on +New and select the area you want to copy and paste in your Word document.)

(Hint 2: To do a screen print on a Mac, Press Cmd + Shift + 4 and draw a rectangle across your screen that includes what you want a picture of. Your screen print will save in your Desktop folder. Drag the screen print file into your Word document.)

Image 2 provides an example from Group B's work on Toyota Motor (TM):



Image 2: Toyota Motor (TM) on Fuel Economy and Use-phase Emissions

Group H provided the visual in Image 3 for the Sony Corp. (SNE):

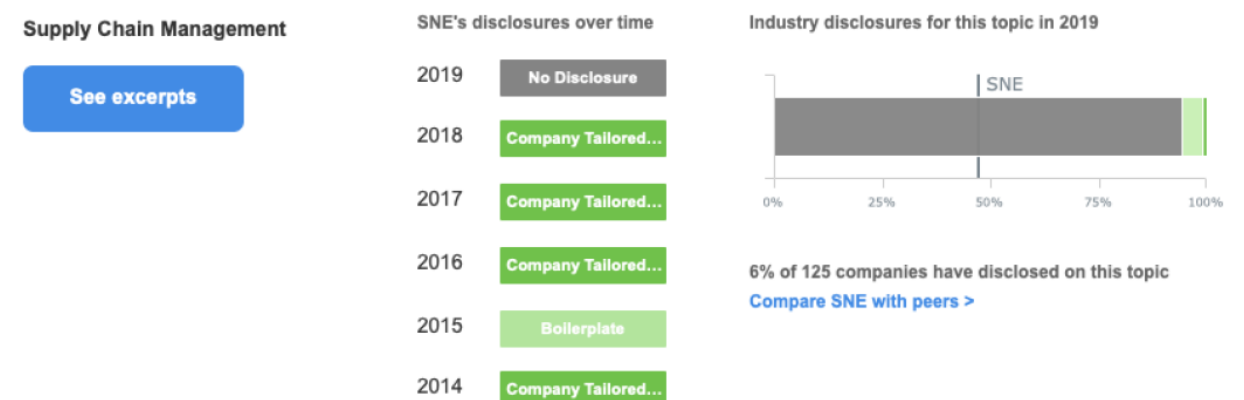


Image 3: Sony Corp. (SNE) on Supply Chain Management

Group P was not clear what company(-ies) their visuals referred to. In the previous question, Question 6, Group P had mentioned four companies, rather than one, as requested by the instructor: GM, Merck, Nike, and JetBlue. One of the four visuals that this group provided as an answer to Question 7 is found in Image 4.

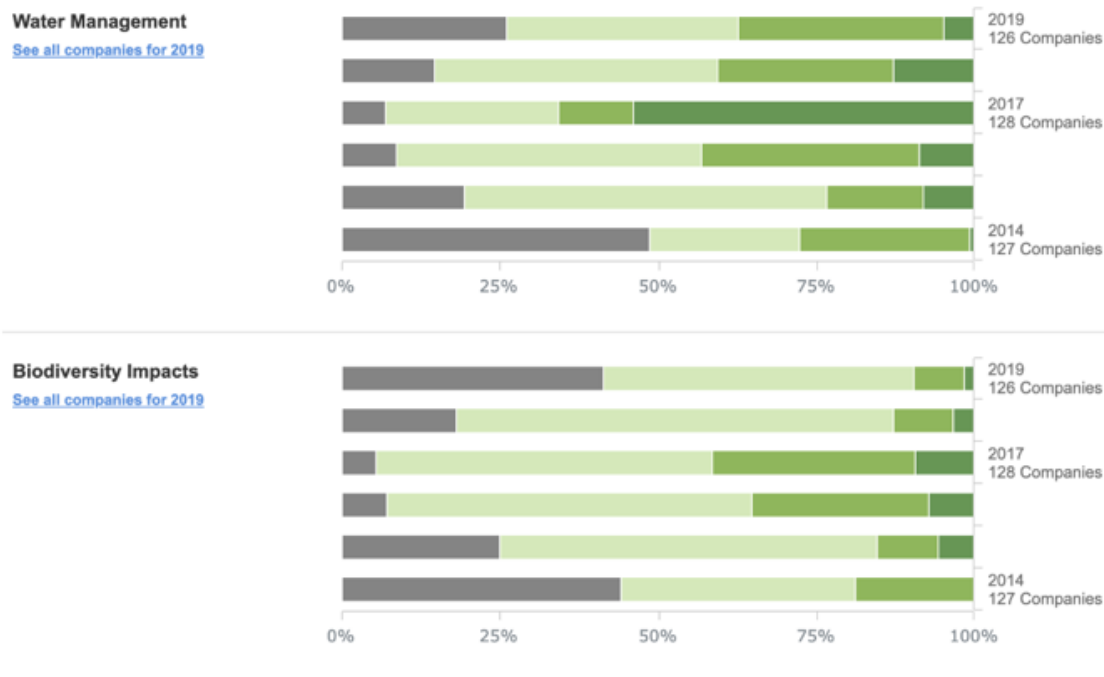


Image 4: Water Management and Biodiversity Impacts of a Company

The mistake in Question 6 led Group P to a mistake in Question 7. This is a follow-through error that could have been avoided by paying closer attention to assignment instructions.

## 6. DISCUSSION AND CONCLUSION

This paper provided an accounting educator's personal account of preparing, assigning, and assessing a Sustainability Accounting Standards Board (SASB) Navigator database group project to two sections of her *Introduction to Financial Accounting* class in the fall 2020 semester at a university in the North-Eastern United States. The paper used samples of student-submitted work and the autoethnography method as sources of qualitative data. Hand-written notes about the group project were taken during and after the fall 2020 semester in an instructor diary. Recent rereads of student projects were also done. The research question was: How did students do at a hands-on research team project, using the SASB Navigator database? The research results showed that generally, the group project met the educator's prior expectations from students in terms of assignment execution, assignment output quality (moderate quality expectations), and overall student interest in the topic (high interest expectations). This research introduced the SASB Navigator database to undergraduate accounting students and opened venues for them to explore new international business and accounting perspectives. These international perspectives focused on ESG issues, and they were made possible by the selection of a foreign company listed on the U.S. stock exchanges – the NASDAQ or the NYSE. Throughout the team project, students practiced time management skills, written communication skills, teamwork capabilities, and critical thinking skills. This paper contributed to the extant literature on the pedagogy of environmental and social accounting (Grinnell & Hunt, 2000; Hazelton & Haigh, 2010; Mathews, 2001; Mangion, 2006; McGuigan et al., 2017; Sefcik et al., 1997; Sheehan et al., 2022) by focusing on student ESG database usage from the end user's perspective and company analysis report writing in the form of answers to specific questions asked by the instructor.

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## APPENDIX

### Instructor's instructions to students related to the SASB Navigator group assignment

The following is an email message from the instructor to the students, in preparation for the assignment.

Dear class:

I have placed you in small groups in alphabetical order, to work on the Sustainability Accounting Standards Board (SASB) Navigator database assignment. In the next 3-4 days, you will be given usernames and passwords by the SASB to access the SASB Navigator database. You are strongly encouraged to change your password upon original login. The SASB Navigator contains information on the environmental, social, and governance (ESG) disclosures of companies listed on the U.S. Securities and Exchange Commission (SEC). This means that these companies are traded on the NASDAQ (tech companies) or the NY Stock Exchange (NYSE). These companies are 'SEC filers' since they must file documents with the SEC on a regular basis.

Your group needs to answer questions and email me all their answers. One email per group will suffice. I have provided the students' names and email addresses for each group.

If you still have any questions after reading all the files in the Midterm Exam Info folder on Canvas, please do not hesitate to email me.

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Below are the detailed instructions given to students for the group project.

## Sustainability Accounting Standards Board (SASB) Navigator Database Group Project

Dear class:

With your groupmates, please respond to the following questions and email their answers to me as a Word document attachment.

### Questions:

- 1) What is the SASB? (Hint: visit the [www.sasb.org](http://www.sasb.org) website).
- 2) Why is the work of the SASB important given that sustainability accounting is optional and not mandatory (financial accounting is mandatory for companies)?
- 3) What is the SASB Materiality Map? (Hint: go to <https://materiality.sasb.org/> and click on the column headings (the SASB sectors) to see the SASB industries within them and the metrics specific to each industry). For example, if you click on the last sector, Transportation, one of the industries within it is Automobiles. If you look below Automobiles, Product Safety is one of the 'general issue categories' (column 2 of the Map) considered material, i. e. important, in the Automobile industry.
- 4) With your groupmate(s), choose **one** non-U.S., i.e. foreign, company from the file attached to this message called, "Foreign Companies Registered and Reporting to the U.S. Securities and Exchange Commission... as of 2015" (<https://www.sec.gov/divisions/corpfin/international/foreignalpha2015.pdf>). What is the name of this company and what country is it from?
- 5) Sign in the SASB Navigator database at <https://navigator.sasb.org/> with your username and password provided by the SASB (In the next 3-4 days, you will receive an email from the SASB with your login credentials.).
- 6) Look for the company that you chose in Question 4 in 'company search' (not in 'industry search') of the database. If the company is not in the SASB Navigator database, you can choose another company and try Question 6 again. The reason the company is not in the database may be that the company has delisted from the U.S. Securities and Exchange Commission (SEC) since 2015 (Note: A screen print is provided below.). If you cannot find a company, you can look for example for Honda Motor, Toyota Motor, Canon, Sony, or Kyocera. These happen to be Japanese companies and they are filers with the U.S. SEC and as such, they should be in the SASB Navigator database.
- 7) What information is available on the company's sustainability disclosures from the last one or two years? (Hint: 'Disclosure' means information that a company shares in its annual reports, quarterly reports, etc.). Such disclosures would be on environmental, social capital, human capital, governance, and innovation issues, (the first column of the SASB Materiality Map). Give examples, such as print screens/photos of graphs or tables that you see on the SASB Navigator. Alternatively, your answer may be in the form of a narrative.  
(Hint 1: To do a screen print on a PC, go to the Start button and search for Snipping Tool. Click on +New and select the area you want to copy and paste in your Word document.).  
(Hint 2: To do a screen print on a Mac, Press Cmd + Shift + 4 and draw a rectangle across your screen that includes what you want a picture of. Your screen print will save in your Desktop folder. Drag the screen print file into your Word document.).