Project Summary

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To stimulate student interest in Japan in my accounting classes, starting in Fall 2019, I plan to prepare a group research paper on one or several Japanese companies from the same industry that are traded on the US stock exchange and that voluntary disclose on their sustainability. Examples may be Honda Motors and Toyota Motors. The Sustainability Accounting Standards Board (SASB) Navigator database contains information about how companies traded on the US stock exchange voluntarily disclose information on their environmental sustainability, social capital, governance, business innovation, etc. The disclosure may be detailed and quantitative in nature (eg. number of cubic meters of CO_2 emissions released per year) or more general and qualitative in nature. Students will be expected to use the SASB Materiality Map which uses five dimensions (i.e. general criteria) and 77 industries. I plan to share with students all materials I got access to via the 2019 Japan Studies Institute. Students will be expected to do online and library research and ask one or more research questions of their choice (What? How? To what extent? Why? questions). The paper will have to answer these research questions based on the database findings. Students will be also asked to access the SASB Navigator database. For the Navigator database, licenses for student use will be secured. I will expect to see papers of eight to twelve pages followed by a references list. After completing the paper, students will be asked to present their findings in front of the class. Students will be encouraged to use the library books and databases and consult the business librarian at Salem State University.