

**SABMiller: The Case for Sustainability Reporting**  
**CASE TEACHING NOTE**

**Case Learning Objectives and Implementation Guidance**

**Overview**

With increasing international focus on sustainability initiatives in corporations and organizations, this course prepares students for career opportunities in this field. Accounting students are well-suited to participating in sustainability reporting in their organizations because of their backgrounds in financial reporting.

**1.1 Learning Objectives**

The case has been designed to achieve the following student learning objectives:

1. Identify an organization and analyze sustainability objectives and measurements in a sustainability report.
2. Develop students' understanding of sustainability reporting.
3. Explain the accountants' role in sustainability reporting.
4. Describe reporting frameworks used in sustainability reporting.
5. Explain the role of assurance in sustainability reporting.
6. Explain the difference between an integrated report and a sustainability report.
7. Describe how cost-benefit analysis is used to make the case for sustainability reporting.

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## **1.2 Strategies for Using the Case in Class and Intended Audience**

This case is intended for use in graduate accounting courses. It can be used in international accounting, capstone, managerial accounting, and dedicated sustainability accounting courses. It has been assigned individually and to two to three-person teams. Because the topic of sustainability and accounting is an emerging topic, the instructor will need to introduce the fundamentals and the terminology to the students to orient them to the topic and the concepts. The authors have developed a course resource website. Please contact the authors to obtain copies of these materials.

## **1.3 SABMiller Student Case Feedback Survey**

The case was assigned to a graduate accounting class. Students were asked to complete an anonymous assessment using a web-based survey tool at the completion of the case to assess the students' perceptions of the case. (See Appendix B). A five-point Likert-type scale (Strongly Agree - 1, Agree - 2, Neither Agree Nor Disagree - 3, Agree - 4, and Strongly Disagree - 5). The student survey responses are displayed in Table 1 below. The responses were favorable especially in the area of learning and applying sustainability initiatives in a company.

**Table 1**

### **Student Efficacy Data**

**Post-Case**  
**Mean (Std. Dev)**

Graduate

Q1	I found the SABMiller case interesting.	3.89 (2.49)
Q2	I found the SABMiller case relevant because it is based on a real-world company.	4.00 (2.49)
Q3	I did not know how companies applied sustainability objectives before the case was assigned.	3.44 (1.10)
Q4	The SABMiller case increased my knowledge about sustainability reporting, its objectives, and options for preparing the report.	4.33 (2.39)
Q5	The SABMiller case increased my knowledge of sustainability motivation and adoption process.	4.33 (2.17)
Q6	The SABMiller case increased my knowledge of corporate sustainability issues.	4.44 (2.49)
Q7	The SABMiller case increased my knowledge of types of sustainability initiatives that companies can implement.	4.56 (2.49)
Q8	The SABMiller case increased my understanding of the role of management accountants in corporate sustainability reporting.	4.56 (2.49)
Q9	The case made me more aware of global sustainability issues.	4.22 (2.17)
Q10	I believe that having knowledge about corporate sustainability initiatives and reporting will be valuable for my career.	4.56 (2.49)

Q11	The SABMiller case and related questions required me to use critical thinking skills.	4.67 (2.68)
Q12	Overall, the SABMiller case was a good learning experience.	4.11 (2.05)

Additional comments from the students were all positive and included the following on

Table 2:

**Table 2**

**Representative Sample of Student Comments**

- Even though I am a CFO, I found this case study to be extremely valuable and will use the knowledge gained going forward.
- Partner work is recommended. Lots to do for a single person. Took a long time but it was good and an educational experience.
- In the SABMiller case, it was discussed whether it was cost effective to buy milled grains or to open a milling facility. Learning about SDGs, we saw that sometimes you can account for higher prices for the betterment of the local economy and environment. By purchasing the grains at a slightly higher price, it is possible to save money on a production facility while also supporting local farmers and businesses.
- It was educational - forced students to analyze the information - excellent job having the external links that students had to read into.
- As evidenced by the SAB Miller Case Study, management accounting has a global impact. Business process costs must be balanced with the benefits and challenges of doing business, particularly the impact on local and global communities. Sustainable business practices ultimately grow profit margins as well as securing the supply chain and labor market.
- Accountants have a massive role in the future of sustainability because they keep track of the metrics that determine whether a business is sustainable. Additionally, they make analyses for reallocation of resources to achieve higher resource efficiency.

- I thoroughly enjoyed learning about was the SABMiller Case Study and its integration with the Sustainable Development Goals (SDGs). Although challenging to understand, the guiding questions and resources helped me understand the importance of initiatives like the SDGs and the Prosper Shared Imperatives and the integral part a business can play in one's community. It was eye-opening to learn about the global impact a company has in their community and the cost benefits of being a part of initiatives like those above.