

University Fellows Project

The **University Fellows Project** is a global academic collaboration anchored by **Arizona State University (ASU)** in partnership with **CAM-I**, focused on advancing **Activity-Based Costing (ABC)** and integrating **sustainability metrics**, beginning with greenhouse gas (GHG) emissions, directly into operational cost models to **operationalize Carbon Accounting**.

Universities face increasing pressure to modernize accounting education, produce practice-relevant research, and prepare students for data-driven roles in sustainability and performance management. The Fellows Project responds by bringing together a select network of universities to collaboratively develop new methodologies, applied research, and teaching materials that connect cost, performance, and environmental impact.

Participating universities gain early access to emerging approaches in cost and sustainability modelling, opportunities for joint publications, and a platform to differentiate their academic programs. Project outputs feed directly into coursework, capstone projects, doctoral research, and executive education, while strengthening industry partnerships and student employability.

Learning Objectives

By participating in the University Fellows Project, faculty and students will work toward the ability to:

- Understand and apply modern **Activity-Based Costing** techniques in data-rich, operational environments
- Integrate **GHG emissions and sustainability metrics** into financial and operational cost models
- Develop and evaluate **business cases** that link cost efficiency, performance improvement, and sustainability outcomes
- Conduct **applied, collaborative research** that meets both academic and practitioner standards
- Translate research insights into **teaching cases, course modules, and executive education content**
- Communicate analytical and sustainability insights effectively to academic, industry, and policy stakeholders

Through this collaborative model, the University Fellows Project enables participating institutions to lead the evolution of managerial accounting and sustainability education while delivering measurable academic, industry, and student impact.

Field of Study: Management Services

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