

## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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### ACCY 314 ACCOUNTING AND SOCIETY

Trimester Two 2005

#### COURSE OUTLINE

##### Contact Details

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##### Class Times and Room Numbers

Monday and Thursday, 9.30 – 11.20am in RLWY 501.

There is no additional tutorial. However, group discussions will form an integral part of the class sessions and students are expected to prepare for and actively participate in these discussions. Also see Class Participation under Assessment Items below.

##### Course Objectives

- To introduce students to the study of accounting in a socio-political context
- To examine a variety of theoretical perspectives on the nature of accounting and its role(s) in society
- To develop critical reading and thinking skills
- To encourage creative thinking and independent research
- To develop the skills of debate: developing a reasoned argument orally and in writing, presenting a point of view, synthesising different opinions and contrasting opposing points of view
- To develop a normative framework for accounting within which to evaluate existing systems and address practical problems

## Course Content

This course provides a critical assessment of the role(s) and nature of accounting and the values and assumptions underlying accounting systems at both the micro and macro levels of society. It examines a number of sociological, political and philosophical studies that challenge more traditional images of accounting. It also explores interrelationships between accounting and the environment, ethics, industrial relations, management and social responsibility.

## Required Texts and Recommended Reading

There is no set text. Selected readings will be provided, amounting to approximately two articles per week. A *Course Materials Fee* will be charged for this. It is expected that the reading for each session will be completed before coming to class as it will often form the basis for class discussion.

## Assessment Requirements

<b>Assignment 1</b>	30%	Due 31 August
<b>Assignment 2</b>	30%	Due 28 September
<b>Test (100 minutes)</b>	30%	6 October
<b>Class Participation</b>	10%	

## Assessment Items

**Assignment 1                              30%                              Due by 5pm Wednesday 31 August**

*A banking analogy has been used to describe the conventional approach to education. In this approach information is deposited into passive students who can, when asked, withdraw that knowledge from their store of information and repeat what was deposited in them... In contrast, a dialogical approach to education seeks to provide a context where co-investigators... come together to represent and reflect upon 'problem situations' (Thomson and Bebbington, 2004, p. 612).*

Critically evaluate your undergraduate education at Victoria University, with reference to the above statement from Thomson and Bebbington (2004) and other readings covered in ACCY 314.

You should consider the nature of accounting education and how your understanding of accounting could be different if a different approach was taken at VUW.

Expected length: 3,000-3,500 words.

**Assignment 2****30%****Due by 5pm Wednesday 28 September**

Read the article by Chua (1986).

1. Identify the author's key words or phrases (select no more than 10). Explain what these terms mean *in your own words*. [5 marks]
2. Select what is to you the most interesting or significant sentence in the article. Explain why you find this sentence interesting. [5 marks]
3. Outline your own assumptions or 'world-view'. Explain why you hold these assumptions (where they come from, why you hold these in preference to others). How do your assumptions affect your view of accounting? [10 marks]
4. Identify questions raised in your mind by the article. Describe how the article relates to other material you have read or studied, aspects of your own experience and/or problems you are trying to resolve for yourself. [10 marks]

Expected length: 3,000-3,500 words.

**Test****30%****Thursday 6 October**

The final test will be comprehensive and will consist of essay type questions. It will be 100 minutes in length and will be held during normal class hours. Please note that students must obtain a minimum of 40% in this test to pass the course (see Mandatory Course Requirements).

**Class Participation****10%**

Class participation will be assessed on the basis of attendance, effort and quality of contribution.

## Lecture Programme

### Weeks 1-11

*Week*

*beginning:*

July 4	Accounting and Education (MF)
July 11	Accounting and Corporate Social Responsibility (MF)
July 18	Accounting and Corporate Social Responsibility (MF)
July 25	Social and Political Context of Accounting (JB)
August 1	Social and Political Context of Accounting (JB)
August 8	Accounting and Ethics (JB)
August 29	Social and Environmental Accounting (MF)
September 5	Social and Environmental Accounting (MF)
September 12	Accounting and Knowledge (MF & JB)
September 19	Accounting and Industrial Relations (JB)
September 26	Accounting and Education (JB)

### Week 12

October 3	Revision
October 6	Terms Test

### Penalties – Late Assignments

In fairness to other students, assignments submitted after the deadline will incur a 5% penalty of the original mark for each day (including weekends) they are late. Assignments handed in more than 10 days after the due date will not be accepted. Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement) **only**. You must discuss such extensions with the course coordinator at your first opportunity.

### Mandatory Course Requirements

To pass the course it is necessary to

- (a) Complete all assessment items
- (b) Attend at least 75% of the lectures
- (c) Obtain a minimum of 40% in the Test

## **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly those regarding assessment and course of study requirements, and formal academic grievance procedures.

### **Student Conduct and Staff Conduct**

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps can be taken if there is a complaint. For queries about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor. This Statute is available in the Faculty Student Administration Office or on the website at:

[www.vuw.ac.nz/policy/StudentConduct](http://www.vuw.ac.nz/policy/StudentConduct).

The policy on Staff Conduct can be found on the VUW website at:

[www.vuw.ac.nz/policy/StaffConduct](http://www.vuw.ac.nz/policy/StaffConduct).

### **Academic Grievances**

If you have any academic problems with your course you should talk to the tutor or lecturer concerned or, if you are not satisfied with the result of that meeting, see the Head of School or the Associate Dean (Students) of your Faculty. Class representatives are available to assist you with this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website:

[www.vuw.ac.nz/policy/AcademicGrievances](http://www.vuw.ac.nz/policy/AcademicGrievances).

### **Academic Integrity and Plagiarism**

Academic integrity is about honesty – put simply it means **no cheating**. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is **prohibited** at Victoria.

The University defines plagiarism as follows:

Plagiarism is presenting someone else's work as if it were your own, whether you mean to or not.

*'Someone else's work' means anything that is not your own idea, even if it is presented in your own style. It includes material from books, journals or any other printed source, the work of other students or staff, information from the Internet, software programmes and other electronic material, designs and ideas. It also includes the organization or structuring of any such material.*

***Plagiarism is not worth the risk.***

Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct ([www.vuw.ac.nz/policy/studentconduct](http://www.vuw.ac.nz/policy/studentconduct)) and may be penalized severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- suspension from class or university
- cancellation of your mark for an assessment or a fail grade for the course.

*Find out more about plagiarism and how to avoid it, on the University's website at: [www.vuw.ac.nz/home/studying/plagiarism.html](http://www.vuw.ac.nz/home/studying/plagiarism.html).*

### **Students with Disabilities**

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: [disability@vuw.ac.nz](mailto:disability@vuw.ac.nz). The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

### **Student Support**

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services. Find out more at [www.vuw.ac.nz/st\\_services/](http://www.vuw.ac.nz/st_services/) or email [student-services@vuw.ac.nz](mailto:student-services@vuw.ac.nz).

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office is located on the ground floor, Student Union Building, phone 463 6983 or 463 6984, email [education@vuwsa.org.nz](mailto:education@vuwsa.org.nz).