

## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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# ACCY 413 ACCOUNTING, ORGANISATIONS AND SOCIETY

Trimester Two 2005

## COURSE OUTLINE

### Contact Details

<i>Course Coordinator/Lecturer</i>	Mr Philip Colquhoun	RH 714	Phone: 463 5776
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<i>Administrative</i>	Ms Jan May	RH 708	463 7465
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### Seminar Times and Room Numbers

Friday 1:40 pm – 3:30 pm in RLWY 127.

### Course Objectives

- To develop an understanding of the body of literature which studies accounting in a social and political context
- To examine a variety of theoretical perspectives on the nature of accounting and its role(s) in organisations and society
- To examine the values and assumptions underpinning current accounting practices
- To explore the possibilities of ‘alternative accountings’

### Course Content

This course focuses on the values and assumptions underlying accounting systems at both the micro and macro levels of society, by examining ethical, social, and cultural bases underlying the technical dimension of accounting. Consideration is given to a number of sociological, political, philosophical and cultural studies and their likely impact on the way that we think about the nature and roles of accounting in organisations and society.

## Course Programme

Each student is required to prepare and circulate to the class a critique of one reading from the list handed out in the first lecture. These are to be typed and distributed no later than noon on the Tuesday preceding the scheduled class discussion. Since these papers constitute the basis for our weekly seminars it will not be possible to seek extensions (Maximum: 1,500 words).

Secondly, students must select a specific theme for intensive research. A preliminary outline of this project is to be submitted by August 12. This should be 1-2 pages long and identify the research topic, the issue(s) to be addressed and include an initial list of references. Research essays will be received and discussed over last five weeks of the course (Maximum: 3,500 words).

Thirdly, students are required to prepare and circulate to the class a critique of a fellow student's research essay. The same conditions for the critiques earlier in the course apply to these critiques. They are due no later than 9.00 am on the Thursday preceding the class discussion.

July 8	Introduction <i>Humphrey, Lewis &amp; Owen (1996)</i>
July 15	<i>No lecture – Short meeting to select readings.</i>
<b>Weeks 3-7</b>	<i>Dates as required</i>
July 22	Critiques of Selected Readings (1)
July 29	Critiques of Selected Readings (2)
August 5	Critiques of Selected Readings (3)
August 12	Critiques of Selected Readings (4)
September 2	Critiques of Selected Readings (5)
<b>Weeks 8-12</b>	<i>Dates as required</i>
September 9	Research Essays & Critiques (1)
September 16	Research Essays & Critiques (2)
September 23	Research Essays & Critiques (3)
September 30	Research Essays & Critiques (4)
October 7	Research Essays & Critiques (5)

## Assessment Requirements

Critique of Selected Reading	10%
Research Essay	30%
• Outline due by 5pm August 12	
• Final due by noon <b>Monday</b> preceding class discussion.	
Critique of Research Essay due <b>Thursday</b> 9.00 am preceding class discussion	10%
Class Participation	10%
Final Examination	40%

## Mandatory Course Requirements

To pass the course you must complete all assessment items. You are also expected to participate and prepare fully for all classes. This includes reading all readings and research essays irrespective of whether you are presenting a critique.

## 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).