

School of Accounting and Commercial Law

## **ACCY 413 ACCOUNTING, ORGANISATIONS AND SOCIETY**

Trimester Two 2006

### **COURSE OUTLINE**

#### **Contact Details**

##### *Teaching Staff*

Dr Philip Colquhoun	RH 715	Phone	463 5776
Mr Pala Molisa	RH 617	Phone	463 6154

##### *Course Coordinator*

Philip Colquhoun

##### *Administrative Assistant*

Jan May	RH 708	Phone	463 7465
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#### **Seminar Times and Room Numbers**

Friday 1.30 pm – 3.30 pm RWW 129

#### **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 Program

Each student is required to prepare and circulate to the class a critique of one reading from the list attached to the course outline. 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 18. 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 the last three weeks of the course (Maximum: 3,500 words). Essays are required to be distributed to the class on the Monday preceding their discussion. As essays will be subject to formal comment by another class member (see below) it will not be possible to seek extensions.

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.

## Readings

Readings will be distributed in the first class.

## Assessment Requirements

	Percentage of final grade
Critique of Article	10%
Research Essay	30%
Critique of another Research Essay	10%
Final Exam (120 minutes)	40%
Class Participation	10%

## Mandatory Course Requirements

You are required to 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.

## Communication of Additional Information

Further information will be provided by email to the class and/in during seminar times.

## Seminar Timetable

(Final details will be determined by enrolment numbers)

July 14	No lecture
July 21	Introduction
	Allocation of critique topics and dates for critiques and research essay.
July 28	Critiques
August 4	Critiques
August 11	Critiques
August 18	Critiques

September 8	Critiques
September 15	Critiques
September 22	Critiques
September 29	Research Essays & Critiques
October 6	Research Essays & Critiques
October 13	Research Essays & Critiques

## Articles for class discussion/critiques

Alternative Approaches in Accounting  
*Humphrey, Lewis & Owen (1996)*

Accounting and Reality  
*Hines (1989)*

Accounting and Politics  
*O'Leary (1985), Willmott, Puxty & Sikka (1993)*

Accounting and Legitimation  
*Richardson (1987), Montagna (1986)*

Accounting and Ethics  
*Francis (1990), Williams (1987)*

Accounting and Ideology  
*Dillard (1991), Tinker (1984), Humphrey (2001)*

Accounting and the Public Sector  
*Hopwood (1984), Wallace (1993), Lawrence (1999)*

Accounting and the Environment  
*Lehman (1995), Wildavsky (1994)*

Accounting and Knowledge  
*Chua (1996), Hines (1991)*

Any student seeking an alternative topic/article are welcome (and required) to discuss their choice with the lecturers prior to confirming that choice.

## Guidelines for Critique Presentation & Class Discussion

Class Presenters (for circulation to all class members +PM/PC by noon on the Tuesday preceding the scheduled class discussion; 10-15 minute oral presentation)

- outline the author's main arguments
- discuss major areas of agreement/disagreement you have with the author's arguments
- select what is to you the most interesting or significant sentence in the article and explain why you find this sentence interesting
- identify questions and issues raised in your mind by the article
- relate the article to other areas of your study in accounting

ALL Other Students (typed copies for *all class members* + PM/PC on day of scheduled class discussion)

- select what to you is the most interesting or significant sentence in each article
- formulate two questions for group discussion

## **Faculty of Commerce and Administration Offices**

### Railway West Wing (RWW) - FCA Student and Academic Services Office

The Faculty's Student and Academic Services Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

### Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

## **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar available in hard copy or under 'About Victoria' on the VUW home page at [www.vuw.ac.nz](http://www.vuw.ac.nz).

## **Student 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 are to be taken if there is a complaint. For information about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor or refer to the statute on the VUW policy 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; class representatives may be able to help you in this. If you are not satisfied with the result of that meeting, see the Head of School or the relevant Associate Dean; VUWSA Education Coordinators are available to assist in 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 at [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. The University defines plagiarism as follows:

*The presentation of the work of another person or other persons as if it were one's own, whether intended or not. This includes published or unpublished work, material on the Internet and the work of other student or staff.*

It is still plagiarism even if you re-structure the material or present it in your own style or words.

*Note: It is however, perfectly acceptable to include the work of others as long as that is acknowledged by appropriate referencing.*

Plagiarism is prohibited at Victoria and is not worth the risk. Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct and may be penalised severely. Consequences of being found guilty of plagiarism can include:

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

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 Impairments**

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities the same opportunity as 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, 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 (DSS) to discuss your individual needs and the available options and support on a confidential basis. DSS are located on Level 1, Robert Stout Building, telephone (04) 463 6070, email [disability@vuw.ac.nz](mailto:disability@vuw.ac.nz). The name of your School's Disability Liaison Person is in the relevant prospectus or can be obtained from the School Office or DSS.

## **Student Support**

Staff at Victoria want students to have positive learning experiences at the University. Each Faculty has a designated staff member who can either help you directly if your academic progress is causing you concern, or quickly put you in contact with someone who can. Assistance for specific groups is also available from the Kaiwawao Māori, Manaaki Pihipihinga or Victoria International.

In addition, the Student Services Group (email [student-services@vuw.ac.nz](mailto:student-services@vuw.ac.nz)) is 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/).

VUWSA employs 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 (tel. 04 463 6983 or 04 463 6984, email [education@vuwsa.org.nz](mailto:education@vuwsa.org.nz)) is located on the ground floor, Student Union Building.

**Manaaki Pihipihinga - Maori and Pacific Mentoring Programme (Faculty of Commerce and Administration)**

This is a mentoring service for Maori and Pacific students studying at all levels. Weekly one hour sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade, and Room 210 and 211, Level 2, Railway West Wing. Sessions cover drafting and discussing assignments, essay writing, and any questions that may arise from tutorials and/or lectures. A computer suite networked to Cyber Commons is available for student use.

To register with Manaaki Pihipihinga, please contact one of the following:

Puawai Wereta  
Room 210, Level 2  
Railway West Wing  
Tel. (04) 463 8997  
Email: [Puawai.Wereta@vuw.ac.nz](mailto:Puawai.Wereta@vuw.ac.nz)

Fa'afai Seiuli  
Room 109 B  
14 Kelburn Parade  
Tel. (04) 463 5842  
Email: [Faafoi.Seiuli@vuw.ac.nz](mailto:Faafoi.Seiuli@vuw.ac.nz)