

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

ACCY 413: Accounting, Organisations and Society -
Trimester Two 2007

COURSE OUTLINE

Contact Details

<i>Lecturers</i>	Professor Judy Brown	RH 621	Phone: 463 5233 Ext. 7054
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Course Coordinator Academic – Professor Judy Brown

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Class Times and Room Numbers

Seminar Time: Tuesday 2.40-5.30pm in RW129

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.

Required Text and Course Materials

Readings will be provided, amounting to approximately two articles per week. A fee will be charged for course materials.

Assessment Requirements

Assessment will be based on the following:

Critique of Prescribed Reading	15%
Research Essay	40%
- Outline due by 5pm August 16	
- Final due by noon September 13, 20 and 27	
Class Participation	10%
Final Exam (2 hour)	35%

Penalties – Late Submission

In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the mark obtained) for each day late. Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement).

Mandatory Course Requirements

To pass the course you must complete all items of assessment and obtain a weighted average of 50% across all items.

Course Programme

Each student will be required to prepare and circulate to the class a critique of one prescribed reading (maximum: 1,500 words). These are to be typed and distributed no later than noon on the Monday preceding the scheduled class discussion. Since these papers constitute the basis for our weekly seminars it will not be possible to seek extensions.

In addition, students must select a specific theme for in-depth research. A preliminary outline of this project is to be submitted by August 16. 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 three weeks from September 18-October 2 (maximum: 5,000 words).

Students will also be required to recommend one article for addition to the ACCY 413 readings. Each student will be required to make a brief (5-10 minute) presentation introducing their chosen article during the final week of the course.

Weeks 1-4	MF
July 10	Introduction
July 17	Accounting and Education <i>Humphrey, Lewis & Owen (1996), Thomson & Bebbington (2004)</i>
July 24	Accounting and Sustainability <i>Bebbington, Gray & Owen (1999), Gray (2002)</i>
July 31	Accounting and Organisational Change <i>Laughlin (1991), Dillard, Rigsby & Goodman (2004)</i>
Weeks 5-8	JB
August 7	Accounting and Reality <i>Morgan (1988), Chua (1996)</i>
August 14	Accounting, Politics and Legitimation <i>O'Leary (1985), Richardson (1987)</i>
September 4	Accounting and Feminism <i>Hammond & Oakes (1992), Kirkham (1992)</i>
September 11	Accounting and the Public Interest <i>Baker (2005), Cooper (2005)</i>
Weeks 9-12	JB & MF
September 18	Research Essays (1)
September 25	Research Essays (2)
October 2	Research Essays (3)
October 9	Presentation of Articles

Communication of Additional Information

Additional information will be posted onto Blackboard. It is essential that students have access to Blackboard throughout the course.

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 or go to www.vuw.ac.nz/policy.

For information on the following topics, go to the Faculty's website www.vuw.ac.nz/fca under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

Notice of Turnitin Use

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <<http://www.turnitin.com>>. Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. At the discretion of the Head of School, handwritten work may be copy typed by the School and subject to checking by Turnitin. You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

Manaaki Pihipihinga Programme

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email manaaki-pihipihinga-programme@vuw.ac.nz or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email pacific-support-coord@vuw.ac.nz or phone (04) 463 5842.