

School of Accounting and Commercial Law

ACCY 413: Accounting, Organisations and Society - 2008

Trimester Two 2008

COURSE OUTLINE

Contact Details

Course Coordinator

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& Lecturer

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Office hours: Monday-Friday, 8.30am-5pm.

Office closed 10.30am-10.45am and 3.30pm-3.45pm.

Class Times and Room Numbers

Lectures are scheduled for:

- Tuesday 8.30 a.m. to 11.20 a.m. in RWW 128.

Course Objectives

Students who are successful in this course will:

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

The above objectives will be assessed via a research essay, critique of a prescribed reading and end of year examination.

Course Content and Programme

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.

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 intensive research. A preliminary outline of this project is to be submitted by August 15. 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 should be a maximum of 5,000 words and will be presented in the final three weeks of the course (maximum presentation length 35 minutes with 20 minute discussion).

Note: The table (overleaf) indicates the expected order of topics and the estimated time spent on each topic. However, actual times may vary from that stated.

Week	Topic	Lecturer	Readings/Programme
1	Accounting and Education	MF/PC	Humphrey, Lewis & Owen (1996)
2	Group Presentations	MF/PC	Gray, R. (2002) Baxter and Chua (2003) Napier (2006) Power (2003) Lounsbry (2008) Gendron, Cooper and Townley (2007)
3	Accounting and Sustainability	MF	Spence (2007) [A] Tinker and Gray (2003) [B]
4	Accounting and Organisational Change	MF	Dillard, J., Rigsby, J. and Goodman, C. (2004) [A] Laughlin, R. (1991) [B]
5	Accounting and Reality	MF/PC	Hines (1989) [A] Hines (1988) [B]
6	Accounting and the Public Sector	PC	Radcliffe (2008) [A] Shaoul (2005) [B]
Mid Trimester Break			
7	Accounting and Ethics	PC	Neimark (1995) [A] Francis (1990) [B]
8	Accounting, Politics and Legitimation	MF/PC	O'Leary (1985) [A] Richardson (1987) [B]
9	Accounting and Dialogics	MF/PC	Thomson and Bebbington (2005) [A] Bebbington, Brown, Frame and Thomson (2007) [B]
10	Research Essays	MF/PC	
11	Research Essays	MF/PC	
12	Research Essays	MF/PC	

Guidelines for Critique Presentation & Class Discussion

Class Presenters (for circulation *to all class members* +MF/PC by noon on the Monday 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

Expected Workload

The average weekly workload for ACCY 413 is estimated at 12 hours. This includes attendance at lectures, reading assigned material and revision.

Assessment Requirements

The final grade awarded for this course will be determined on the following basis:

Item of Assessment

	<i>Weighting</i>	<i>Due</i>
• Critique of prescribed reading	15%	12:00 Monday prior to presentation
• Research essay	40%	One week prior to presentation
• Class participation	15%	
• Final Examination (2 hours)	30%	To be advised

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 assigned irrespective of whether you are presenting the critique.

Communication of Additional Information

Additional information will be given in lectures and may be posted on Blackboard.

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.

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.

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

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.