

**SCHOOL OF ACCOUNTING & COMMERCIAL LAW**

**ACCY 314 ACCOUNTING AND SOCIETY**

Trimester Two 2009

**COURSE OUTLINE**

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**Names and Contact Details**

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<i>Lecturer</i>	Pala Molisa Email:	RH 619 Phone: 463 5233 Ext 6154 Pala.Molisa@vuw.ac.nz
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**Trimester Dates**

Teaching Period: Monday 13 July to Friday 16 October 2009

End of Year Study Period: Monday 19 October to Monday 26 October 2009

Examination Period: Tuesday, 27 October to Saturday 14 November 2009 (inclusive)

**Note: Students who enrol in courses with examinations should be able to attend an examination at the University at any time during the formal examination period.**

**Withdrawal dates:** Information available via

<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

**Class Times and Room Numbers**

Monday 13.40 – 15.30 in GBLT 4

Thursday 13:40- 15:30 in GBLT 4

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 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.

### **Course Learning 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

### **Readings**

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 20 August
<b>Assignment 2</b>	30%	Due 1 October
<b>Test (100 minutes)</b>	30%	<i>15 October</i>
<b>Class Participation</b>	10%	

## Assessment Items

### Assignment 1

30%

Due by 5pm Thursday 20 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 Thursday 1 October

1. 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]
2. Drawing on class readings and other literature, identify some of the social problems or issues that accounting is implicated in. Explain whether or not you find these readings convincing in terms of explaining how accounting is implicated in these problems or issues [10 marks]
3. Identify questions raised in your mind by the class readings. Describe how these articles relate 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 15 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.

*Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.*

## **Lecture Programme**

### ***Weeks 1-11***

*Week*

*beginning:*

	Accounting and Education (MF)
July 13	Accounting and Corporate Social Responsibility (MF)
July 20	Accounting and Corporate Social Responsibility (MF)
July 27	Social and Environmental Accounting (MF)
August 3	Social and Environmental Accounting (MF)
August 10	Accounting and Organisational Change (MF)
August 17	Accounting and Social Theory (PM)
September 7	Accounting and Ethics (PM)
September 14	Accounting and Industrial Relations (PM)
	Accounting and Globalization (PM)
<i>September 21</i>	Accounting and Social Change (PM)
<i>September 28</i>	
October 5	Revision (PM)
	Terms Test
<b>Week 12</b>	
October 12	
October 15	

## **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

**For the following important information follow the links provided:**

**Academic Integrity and Plagiarism**

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

**General University Policies and Statutes**

<http://www.victoria.ac.nz/home/about/policy/academic.aspx>

**Faculty of Commerce and Administration Offices**

<http://www.victoria.ac.nz/fca/studenthelp/Contactus.aspx>

**Manaaki Pihipihinga Programme**

[http://www.victoria.ac.nz/st\\_services/mentoring/](http://www.victoria.ac.nz/st_services/mentoring/)