

SCHOOL OF ACCOUNTING & COMMERCIAL LAW

**ACCY 320 ACCOUNTING THEORY**

Trimester Two 2009

**COURSE OUTLINE**

---

**Names and Contact Details**

*Course Coordinator/Lecturer* Dr David Carter RH 727 Phone: 463 5233 Ext 7009  
Email: [David.Carter@vuw.ac.nz](mailto:David.Carter@vuw.ac.nz)

*Lecturer* Prof Judy Brown RH 621 Phone: 463 5233 Ext 7054  
Email: [Judy.Brown@vuw.ac.nz](mailto:Judy.Brown@vuw.ac.nz)

*Administrator* Rainet Mutandwa RH 708 Phone: 463 5383  
Email: [Rainet.Mutandwa@vuw.ac.nz](mailto:Rainet.Mutandwa@vuw.ac.nz)

Office Hours: Monday – Friday, 8.30 am – 5 pm. (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm).

**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**

Lecture Times: Tuesday and Friday 11.30-13.20 RWW 129

There are no specific tutorial times for this course, but we will have discussion-led and tutorial type activities during lecture time.

## Course Content

This course provides students with an introduction to accounting theory, building on and drawing together concepts and frameworks introduced in 100- and 200- level courses. It explores the historical development of theoretical frameworks, provides an overview of current accounting theories and illustrates the application of specific theories in accounting research.

## Course Learning Objectives

By the end of the course students should be able to:

- explain the historical development of theoretical frameworks in accounting;
- critically evaluate different approaches to accounting theory and research and the roles of accounting in capital markets, organisations and the wider society;
- critically evaluate key theoretical concepts used in accounting frameworks; and
- critically evaluate and develop theory-practice relationships.

**Note the following information is provisional only:**

<b>Week starting</b>	<b>Lecturer</b>	<b>Content</b>
13 July	DC	What is Theory?
20 July	DC	Accounting Regulation
27 July	DC	Accounting Regulation Language and Accounting
3 August	DC	Language and Accounting
10 August	JB	Different Approaches to Accounting Theory and Research
17 August	JB	Different Approaches to Accounting Theory and Research
<b>24 August – 4 September</b>		<b>Mid-term Break</b>
7 September	JB	Selected Issue
14 September	JB	Selected Issue
21 September	JB	Selected Issue
28 September	JB	Selected Issue
5 October	JB	Selected Issue
12 October	JB	Selected Issue
<b>19 – 26 October</b>		<b>Study Break</b>

We will provide a range of issues that students can choose from and class discussions in the second half of the course will be directed around these issues

### **Course Delivery**

The course will be delivered by lectures and in-class discussions and activities. Relevant readings and background material will be handed out in class by individual lecturers. Before lectures you should read the assigned material. There are no tutorials, but group discussions will form an integral part of the class sessions and students are expected to prepare for and actively participate in these discussions.

### **Expected Workload**

For 300-level 24 points one trimester courses, 18 hours per week are recommended. An average student should spend 14 hours per week for preparation, reading, and writing in addition to attendance at lectures.

### **Readings**

The text for the course is:

Gaffikin, M. (2008) *Accounting Theory: Research, Regulation and Accounting Practice*, (Pearson Prentice Hall, Sydney). Copies of this text may be purchased from the Victoria University bookshop.

Additional readings will also be provided, amounting to approximately one article per week. A fee will be charged for course materials.

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.

Spare copies of distributed handouts will be placed in the ACCY 320 pigeonholes on the Level 7 of Rutherford House.

If you require any additional reading material, please do not hesitate to contact David Carter or Judy Brown for assistance.

### **Assessment Requirements**

(See further details below)

Journal	30%	6 submissions across the trimester
Essay	35%	5 pm, Monday, 5 October
Final Exam	35%	TBC

*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.*

## **Assessment Items**

### ***Journal***

Each student will be required to keep a research journal, comprising of a set of fortnightly written assignments (approximately 1-2 pages). These assignments will be handed in on a fortnightly basis and will form the basis for seminar and Blackboard discussions. You are expected to attend all classes, read assigned materials and participate fully in discussions. There are **six** journal entries. Further details will be handed out in the first week of the course and the journal questions will be handed out during the course.

### **Essay Due by 5 pm, Monday, 5 October 2009**

Critically evaluate the following statement:

*"Accounting theory is about posturing; accounting practice is action."*

Expected length: 3,000-3,500 words

### **Examinations**

The final examination for this course will be scheduled at some time during the period from Tuesday 27 October to Saturday 14 November 2009.

### **Penalties**

Assignments handed in after the deadline will be subject to an automatic 5% deduction per day unless prior permission has been granted or unless proof of exceptional circumstances can be produced (extensions may be granted with no penalty to those who meet the University's aegrotat rules including medical certificate, family bereavement, etc). Assignments submitted after **ten** days will not be marked.

### **Mandatory Course Requirements**

**All** items of assessment must be completed.

### **Communication of Additional Information**

Notices will be posted on **Blackboard** to which all students have access. **Urgent notices** will be circulated by email.

**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/)