

School of Accounting and Commercial Law

ACCY 314 ACCOUNTING & SOCIETY

Trimester One 2011

COURSE OUTLINE

Names and Contact Details

Course Coordinator &

<i>Lecturer:</i>	Pala Molisa Email: Pala.molisa@vuw.ac.nz Office hours: TBA	RH616	463-6154
<i>Lecturer:</i>	Michael Fraser Email: Michael.fraser@vuw.ac.nz Office hours: TBA	RH622	463-8093
<i>Course Administrator:</i>	Lee Vassiliadis Email: Lee.vassiliadis@vuw.ac.nz (Office hours: Monday-Friday 8.30am-5pm) Office is closed: 10.30-10.45am and 3.30-3.45pm.)	RH708	463-5383

Trimester Dates

Teaching Period: Monday 28th February-Friday 3rd June 2011

Study Period: Monday 6th June – Thursday 9th June 2011

Examination Period: Friday 10th June – Saturday 2nd July (inclusive)

Withdrawal from Courses

Your fees will be refunded if you withdraw from this course on or before **11 March 2011**.

The last date for withdrawal from this course is **14 May 2011**. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an 'Application for Associate Dean's Permission to Withdraw Late' including supporting documentation.

The application form is available from either of the Faculty's Student Customer Service Desks.

Class Times and Room Numbers

Monday: 14.40-15.30

Wednesday: 14.40-16.30

Venue: LT3, Government Buildings, Pipitea Campus

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

Course Delivery

Courses are delivered through the two weekly lectures. There are no tutorials or workshops.

Expected Workload

This is a 15 point course. One point equates roughly to 10 hours of work, which means a total of 150 hours spread over a 14 week period (the 12 teaching weeks and mid-trimester break).

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

Mid-Term Test (100 minutes)	30%	6 April
Assignment	30%	1 June
End-of-Term Test (100 minutes)	30%	1 June
Class Discussion	10%	

The assignment is to be handed in at the start of the lecture.

Assessment Items

Mid-term Test **30%** **Test Time: 2:40pm Wednesday 6 April**

This test will be held in the last class of Week 6 (2:40pm Wednesday 6 April)

Assignment **30%** **Due by 2:40pm Wednesday 1 June**

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%** **Wednesday 1 June**

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.

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:

Feb 28	Accounting and Education (MF)
March 7	Accounting and Corporate Social Responsibility (MF)
March 14	Accounting and Corporate Social Responsibility (MF)
March 21	Social and Environmental Accounting (MF)
March 28	Social and Environmental Accounting (MF)
April 4	Accounting and Organisational Change (MF)
April 11	Accounting and Social Theory (PM)
May 2	Accounting and Ethics (PM)
May 9	Accounting and Industrial Relations (PM)
	Accounting and Globalization (PM)
May 16	Accounting and Social Change (PM)
May 23	Revision (PM)

Week 12

June 1 Terms Test

Penalties

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 Tests

Class Representative

A class representative will be elected in the first class, and that person's name and contact details made available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

Communication of Additional Information

Use of Turnitin (if applicable)

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 compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin. 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.

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

Find key dates, explanations of grades and other useful information at www.victoria.ac.nz/home/study

Find out about academic progress and restricted enrolment at <http://www.victoria.ac.nz/home/study/academic-progress.aspx>

The University's statutes and policies are available at www.victoria.ac.nz/home/about/policy, except qualification statutes, which are available via the Calendar webpage at <http://www.victoria.ac.nz/home/study/calendar.aspx> (See Section C).

Further information about the University's academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support

http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx

Faculty of Commerce and Administration Offices

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

Manaaki Pihipihinga Programme

http://www.victoria.ac.nz/st_services/mentoring/