

School of Accounting and Commercial Law

**MMPA 517 SPECIAL TOPIC:
ACCOUNTING FOR THE ENVIRONMENT AND
NON-FINANCIAL INFORMATION**

Trimester One 2011

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer:</i>	Dr Michael Fraser Michael.Fraser@vuw.ac.nz Office Hours:	RH 622 To be advised	463 8093
<i>Lecturer:</i>	Mr Tim Fairhall Tim.Fairhall@vuw.ac.nz Office Hours:	RH 631 To be advised	463 6709
<i>Course Administrator</i>	Ms Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Office is closed:	RH 708 Monday-Friday 8.30am-5pm 10.30-10.45am and 3.30-3.45pm	463 5775

Trimester Dates

Monday 28 February – Friday 3 June

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 11 March 2011.
2. The standard 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.

Prerequisites

Prerequisites include MMPA 501 and MMPA 502 *Introduction to Financial and Management Accounting* (respectively).

Class Times and Room Numbers

Lectures:

Class meets Tuesdays from 12.40pm to 3.30pm in the Railway Building – RWW 315.

There are 12 lectures in total. Students are expected to attend all classes. Classes involve a mixture of lecture material, tutorial discussion, and group work.

Course Content

Increasing recognition of the role non-financial information performs at individual, organisational and institutional level has placed greater demands on the professional accountant. To understand these demands broader accountability relationships and associated mechanisms must be explored.

The course begins with the discussion of accountability frameworks and reference to different perspectives of responsibility. Non-financial mechanisms to discharge these responsibilities then provide a backdrop before case study material provides an opportunity to apply concepts introduced earlier in the course.

A *tentative* lecture schedule is present overleaf.

Course Learning Objectives

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

- (i) develop a normative framework for accounting within which to evaluate existing systems and address practical problems;
- (ii) analyse a variety of accountability perspectives on the nature of non-financial accounting and its role(s) in society;
- (iii) present non-financial information in a socio-political context; and
- (iv) analyse and discuss entity Annual Reports with reference to user requirements.

Course Delivery

The course is delivered in one three-hour lecture a week. The course lecturers will assign readings and out of class work that is expected to be completed. **A thorough understanding on all assigned material is essential.** The lecture will involve a range of activities from group work to tutorials to more conventional lecturing. Course lecturers may post material on blackboard. It is suggested that students regularly check blackboard for updates, announcements and materials.

Expected Workload

As a 15-point paper, it is expected that students will work for 150 hours across this course (this includes the 12 teaching weeks and the mid-trimester break). Class accounts for 36 hours of this time. Accordingly, students are expected to give 7 hours per week during the teaching weeks outside of class to lecture preparation, lecture review, readings, and assignments, and a further 30 hours spent on preparing for the mid and end-of-year tests.

Tentative Lecture Schedule

Week	Lecturer	Topic/Topics	Readings/Assessment Item
Week 1 1 March	Michael Fraser	Accounting and Corporate Social Responsibility	*See Readings Handbook
Week 2 8 March	Michael Fraser	Accounting and Corporate Social Responsibility – Class Debate	*See Readings Handbook
Week 3 15 March	Michael Fraser	Social and Environmental Accounting	*See Readings Handbook
Week 4 22 March	Michael Fraser	Social and Environmental Accounting	*See Readings Handbook
Week 5 29 March	Tim Fairhall	Financial and Non Financial Reporting	*See Readings Handbook
Week 6 5 April	Michael Fraser	Mid-Trimester Test and Debrief (covers first four weeks of material)	Mid-Trimester Test
Week 7 12 April	Tim Fairhall	Case Studies: St Johns and Wellington City Council	*See Readings Handbook
Mid-Trimester Break			
Week 8 3 May	Tim Fairhall	Contemporary research Non-Financial Information	*See Readings Handbook
Week 9 10 May	Tim Fairhall	Case Study: St Johns	*See Readings Handbook
Week 10 17 May	Tim Fairhall/ Michael Fraser	Project Clinic	*No assigned readings
Week 11 24 May	Tim Fairhall/ Michael Fraser	Project Clinic	Case Study Project Due 25 May 4.30pm
Week 12 31 May	Tim Fairhall	End-of-Trimester Test	End-of-Trimester Test

Readings

There is no required text for the course. Lecturers will provide a handbook of readings and supplementary material as necessary.

Materials and Equipment

Relevant teaching materials, extra readings, practice examples, assignments, etc will be provided for students on an ongoing basis.

Assessment Requirements

There are **three** assessment items in this course:

Assessment Item	Specifications	Percentage	Course Learning Objectives*	Due Date
Mid-Trimester Test	90 minutes	20%	i-iii	5 April
Research Assignment	5000 word maximum (Refer to Addendum A)	30%	iv	25 May
End-of-Trimester Test	120 minutes	50%	i-iv	31 May

* For the Course Learning Objectives, refer to page 2 above. The symbols i, ii, iii and iv, correspond with the objective.

To pass the course, students must obtain 50% across the course assessment.

Submitting your Research Assignment

- Please provide a cover page for your research assignment, which includes the course number, your name, student ID number, and a word count.
- Place your research assignment in the **MMPA 517 Box** on the mezzanine floor of Rutherford House no later than 4.30pm on the due date.
- Please **do not** forward electronic copies.

No research assignment will be accepted for assessment purposes after the deadline of 4.30pm, unless accompanied by certification by a doctor or similar.

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.

Penalties

No research assignment will be accepted for assessment purposes after the deadline of 4.30pm, unless accompanied by certification by a doctor or similar.

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

Additional information will be conveyed by Blackboard or by email to all class members. Once you have registered for this course you should be able to connect to Blackboard at <http://blackboard.vuw.ac.nz>. If you are not registered, please contact the FCA office on the ground floor of the Railway West Wing opposite Rutherford House. If you cannot access Blackboard after 48 hours please come to our office at RH708 where we can enrol you on Blackboard.

Use of Turnitin

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/

Addendum A: Research Report – St John in New Zealand

The 2010 Annual Report of St John highlights its 125 years in New Zealand. The Chancellor of the Priory Trust Board, Garry Wilson commented:

“St John is a major international charity with a rich tradition. We are a large, high-performing organisation strongly based in local communities. In New Zealand we have more than 16,000 volunteer and paid members, and we have been the leading provider of ambulance, emergency care and community care for 125 years, and are still going strong. To do that, we rely on the goodwill of many people and many organisations.”

And, the Chief Executive Jaimes Wood commented:

“Through the efforts of our members in providing care for the public our community profile remained highly visible....our fundraising was effective...the current delivery model for emergency ambulance services is not sustainable...St John must change and adapt our service delivery model for the challenges facing the health sector...we are committed to contributing to the best possible health outcomes for New Zealanders for another 125 years.”

Four strategic themes that drive St John are set out in the Annual Report:

1. Provide effective emergency care, help and support to deliver the best possible health outcomes for New Zealanders
2. Help to build communities that are strong and that participate in caring for each other and share responsibility for the prevention and treatment of illness and injury
3. Coordinate and provide services across communities that contribute to improving health and wellness
4. Maintain an effective and sustainable organisation that is trusted, supported and highly valued by all stakeholders

The Annual Report does not contain a Statement of Service Performance (SSP). Neither does it need to as a SSP is not required to be produced by St John for its stakeholders. However it does include some performance statistics and other performance information in the section discussing its strategic themes.

You will have access to St John personnel in Wellington to interview at the commencement of the project and later in gaining further information for your research report. Such later access will be at times suitable to St John and will most likely (depending on final class numbers) involve groups of three students at a time to make the most efficient use of, and to minimise the disruption to, St John personnel.

Required:

With this background from the St John Annual Report and our discussions in class concerning a variety of accountability perspectives prepare a report that:

- (i) discusses the pros and cons of St John in New Zealand producing a SSP for its stakeholders; and,
- (ii) make recommendations to the Priory Trust Board as to how they could improve the reporting to better meet the information needs of their stakeholders.

Your report will need to have a two-page Executive Summary containing your recommendations, followed by comments and Appendices to support your recommendations.