

School of Accounting and Commercial Law

ACCY 413 ACCOUNTING, ORGANISATIONS AND SOCIETY

Trimester Two 2011

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>Course Coordinator & Lecturer</i> Prof Judy Brown Judy.Brown@vuw.ac.nz Office Hours: TBA	RH 621	463 7054
<i>Lecturer</i> Dr Michael Fraser Michael.Fraser@vuw.ac.nz Office Hours: TBA	RH 622	463 8093
<i>Course Administrator</i> Rebekah Sage Rebekah.Sage@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 728	463 6921

Trimester Dates

Teaching Period: Monday 11 July – Friday 14 October

Study Period: Monday 17 October – Thursday 20 October

Examination Period: Friday 21 October – Saturday 12 November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 22 July 2011.
2. The standard last date for withdrawal from this course is Friday 23 September. 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

Lectures are scheduled for **Tuesdays 9.30am to 12.20pm in RHG03.**

Course Content

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 **Thursday** 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 16.** 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).

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.

Course Learning 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.

Week	Topic	Lecturer	Readings/Programme*
1	Introduction	JB	
2	Accounting and Education	MF	Humphrey, Lewis & Owen (1996)
3	Individual Consultations - Themes	MF	
4	Reading/Critique	MF	Accounting and Ethics/ Social Responsibility
5	Reading/Critique	MF	Accounting and Organisational Change
6	Reading/Critique	MF	Accounting and Psychology
Mid Trimester Break			
7	Reading/Critique	JB	Accounting and Politics
8	Individual Consultations - Essays	JB	
9	Research Essays	JB	Student Presentations of Research Essay
10	Research Essays	JB	Student Presentations of Research Essay
11	Research Essays	JB	Student Presentations of Research Essay
12	Course reflections	MF	

* The readings schedule will be finalised after all students have identified themes for critique.

Course Delivery

Guidelines for Critique Presentation & Class Discussion

Class Presenters (for circulation to *all class members* +MF/JB by noon on the Thursday 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* + MF/JB 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 Thursday prior to presentation
• Research essay	40%	One week prior to presentation
• Class participation	15%	
• Final Examination (2 hours)	30%	To be advised

Quality Assurance 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.

Examinations

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period from Friday 21 October – Saturday 12 November.

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.

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 given in lectures and may be posted 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/avcadademic/default.aspx

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

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

Faculty of Commerce and Administration Offices

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

Te Pūtahi Atawhai

Maori and Pacific Mentoring Programme

http://www.victoria.ac.nz/st_services/tpa/index.aspx