

School of Accounting and Commercial Law

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

Trimester 3, 2011

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>Course Coordinator & Lecturer</i>	Tim Fairhall Tim.Fairhall@vuw.ac.nz Office Hours: If Tim is not in his office, please email Tim to make an appointment	RH 631 463 6709
<i>Lecturer</i>	Pala Molisa Pala.Molisa@vuw.ac.nz Office Hours: If Pala is not in his office, please email Pala to make an appointment	RH 616 463 6154
<i>Course Administrator</i>	Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm	RH 728 463 6921

Trimester Dates

Teaching Period: Monday 14 November 2011 to Friday 2 March 2012.

Examination Period: None.

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 25 November 2011.
2. The last date for withdrawal from this course is the three-quarter point of the teaching period, i.e. Friday 20 January 2012.

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 Thursdays from 4.40pm to 7.30pm in the Railway Building – RWW 413.

There are 12 classes in total. Students are expected to attend all classes. Classes involve a mixture of lecture material, guest presentation, group discussions, research report writing and tests.

Course Content

Increasing recognition of the role non-financial information performs at the individual, organisational and institutional levels 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 a 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 offers an opportunity to apply concepts introduced earlier in the course.

A lecture schedule is presented overleaf.

Course Learning Objectives

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

- (a) develop a normative framework for accounting within which to evaluate existing systems and address practical problems;
- (b) analyse a variety of accountability perspectives on the nature of non-financial accounting and its role(s) in society;
- (c) present non-financial information in a socio-political context; and
- (d) 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 provide a Course Materials Book which contains readings and out of class work that is expected to be completed. **A thorough understanding of all assigned material is essential.** 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 30 hours of this time along with two classes of 6 hours for tests. Accordingly, students are expected to give 7 hours per week during the teaching weeks outside of class to lecture preparation, lecture review, readings, and research report writing, and a further 30 hours spent on preparing for the mid- and end-of-trimester tests.

Lecture Schedule

Week	Readings	Topic	Lecturer
Week 1 17 Nov	<p>Gray, R., Owen, D. and Adams, C. (1996) <i>Accounting and Accountability</i>, Chapter 3 – <i>Corporate Social Responsibility, Accounting and Accountants</i>, Prentice Hall Europe.</p> <p>Friedman, M. (1970) <i>The Social Responsibility of Business Is to Increase Its Profits</i>, and Mulligan, T. (1986) A Critique of Milton Friedman's Essay, <i>The Social Responsibility of Business Is to Increase Its Profits</i>, Reproduced in Brooks, L.J. (2000) <i>Business & Professional Ethics for Accountants</i> (2nd Edition) South-Western College Publishing, Ohio.</p>	Accounting and Corporate Social Responsibility	Pala Molisa
Week 2 24 Nov	<p>Gray, R., Owen, D. and Adams, C. (1996) <i>Accounting and Accountability</i>, Chapter 3 – <i>Corporate Social Responsibility, Accounting and Accountants</i>, Prentice Hall Europe.</p> <p>Friedman, M. (1970) <i>The Social Responsibility of Business Is to Increase Its Profits</i>, and Mulligan, T. (1986) A Critique of Milton Friedman's Essay, <i>The Social Responsibility of Business Is to Increase Its Profits</i>, Reproduced in Brooks, L.J. (2000) <i>Business & Professional Ethics for Accountants</i> (2nd Edition) South-Western College Publishing, Ohio.</p>	Accounting and Corporate Social Responsibility Class Debate	Pala Molisa
Week 3 1 Dec	<p>Deegan, C. (2000) New systems of accounting - the incorporation of social and environmental factors within external reporting, <i>Financial Accounting Theory</i>, McGraw Hill, Australia, p287-356.</p> <p>Gray, R. and Milne, M. (2002) Sustainability Reporting: Who's Kidding Whom? <i>Chartered Accountants Journal of New Zealand</i>, 81(6), p66-70.</p>	Social and Environmental Accounting	Pala Molisa
Week 4 8 Dec	<p>Fraser, M. (2010) Getting under the bonnet: How accounting can embed sustainability thinking into organisational decision making, chapter 24 in <i>Hatched: the capacity for sustainable development</i>, Landcare Research Ltd, New Zealand.</p> <p>Brown, J. and Fraser, M. (2004) Social and environmental Accounting: how are you approaching it? The business case approach, <i>Chartered Accountants Journal of New Zealand</i>, 83(7), p16-18.</p> <p>Brown, J. and Fraser, M. (2004) Social and environmental Accounting: how are you approaching it? The stakeholder-accountability and critical theory approaches, <i>Chartered Accountants Journal of New Zealand</i>, 83(8), p24-28.</p>	Social and Environmental Accounting	Pala Molisa

Week 5 15 Dec	Fergus Walsh (2011): <i>Public Sector Performance</i> , speech delivered to CPA Australia Conference Statement of Concepts for General Purpose Financial Reporting (1993), New Zealand Society of Accountants	Financial and Non-Financial reporting	Tim Fairhall
Mid-Trimester Break (21 December 2011 – 8 January 2012)			
Week 6 12 Jan	Mid-Trimester Test		Tim Fairhall
Week 7 19 Jan	NZICA Not for Profit Reporting Guide, Chapter 9 – Statement of Service Performance ICANZ (2007), TPA-9 Service Performance Reporting	Briefing by CEO and Chairman of St John Financial and Non-Financial Reporting	Tim Fairhall
Week 8 26 Jan	Office of the Auditor-General – AG-4 (Revised): The Audit of Service Performance Reports	Contemporary Research Non-Financial Information	Tim Fairhall
Week 9 2 Feb	Phone interview recordings with St John personnel: <ul style="list-style-type: none"> • Steve Evans, Board member • Segolene Fontanay, Fundraising Manager • Warren Rosser, Internal Communications Co-ordinator • Judith Hoban, Volunteers Director • Brad Guthrie, Digital Manager • Michael Boorer, Finance & Administration Director • Andrew Slater, Planning & Development Manager 	St John Project Research	Tim Fairhall
Week 10 9 Feb	Project clinics as required	St John Project research writing	Tim Fairhall
Week 11 16 Feb	Project clinics as required	St John Project research writing	Tim Fairhall
Week 12 23 Feb	End-of-Trimester Test		Tim Fairhall

Readings

There is no required text for the course.

Materials and Equipment

Access to audio facilities for examining recorded interviews, extra readings, practice examples, 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	100 minutes	20%	(a)-(c)	12 January
Research Assignment	5000 word maximum	30%	(d)	17 February
End-of-Trimester Test	120 minutes	50%	(a)-(d)	23 February

* For the Course Learning Objectives, refer to page 2 above. The letters (a)-(d) correspond with the objective.

Submitting your Research Assignment

- Please complete and attach a cover page to the front of your research assignment (see page 7).
- 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.

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.

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.

Mandatory Course Requirements

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

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>.

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/>

Te Putahi Atawhai

Maori and Pacific Mentoring Programme

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



Family Name: _____

Given Name: _____

Student ID:

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School of Accounting & Commercial Law Assignment Coversheet

*You must complete and sign this form and attach it as the cover page to your assignment.
Please PRINT clearly.*

<p>Course Code: MMPA 517</p> <p>Word Count: _____</p>	<p>Mark (for office use only)</p>
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Declaration of Originality

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is prohibited at Victoria. Plagiarism is presenting (without due acknowledgement) someone else's work as if it were your own, whether you meant to or not. Plagiarism takes many forms and includes material from books, journals or any other printed source, the work of other students or staff, information from the internet and other electronic material. You are expected to adhere to the VUW Statute on Student conduct and its references to plagiarism.

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

I have read and understood the University policy on Academic Integrity and Plagiarism. I declare this assignment is my own work and that all source material used in the assignment is accurately acknowledged.

I have retained a copy of this assignment.

Signed: _____

Date: _____