

School of Accounting and Commercial Law

## ACCY 314 ACCOUNTING & SOCIETY

Trimester One 2013

### COURSE OUTLINE

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#### Names and Contact Details

##### Course Coordinator &

##### Lecturer:

Pala Molisa RH616 463-6154  
Email: [pala.molisa@vuw.ac.nz](mailto:pala.molisa@vuw.ac.nz)  
Office hours: TBA

##### Course Administrator:

Lee Vassiliadis RH708 463-5383  
Email: [lee.vassiliadis@vuw.ac.nz](mailto:lee.vassiliadis@vuw.ac.nz)  
(Office hours: Monday-Friday 8.30am-5pm)  
Office is closed: 10.30-10.45am and 3.30-3.45pm.)

#### Trimester Dates

**Teaching Period:** Monday 4 March - Friday 7 June 2013

**Study Period:** Monday 10 June – Thursday 13 June 2013

**Examination Period:** Friday 14 June – Wednesday 3 July (inclusive)

#### Withdrawal from Courses

Your fees will be refunded if you withdraw from this course on or before **15 March 2013.**

The standard last date for withdrawal from this course is **Friday 17 May 2013.** 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:** 11.30am -12.20pm

**Venue:** LT3, Government Buildings, Pipitea Campus

**Thursday:** 4.40pm - 6.30pm

**Venue:** LT4, 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

<b>Mid-Trimester Test (100 minutes)</b>	<b>30%</b>	<b>11 April</b>
<b>Assignment</b>	<b>30%</b>	<b>30 May</b>
<b>End-Trimester Test (100 minutes)</b>	<b>30%</b>	<b>6 June</b>
<b>Class Discussion</b>	<b>10%</b>	

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

## **Assessment Items**

**Mid-Trimester Test            30%                            Test Time: 4:40pm Thursday 11 April**

This test will be held in the last class of Week 6 (4.40pm Thursday, 11 April)

**Assignment                            30%                            Due by 2:00pm Thursday 30 May**

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.

**End-Trimester Test            30%                            Test Time: 4.40pm Thursday 6 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.

### **Materials Permitted in the Mid Trimester and end Trimester Test**

The Mid and End Trimester Tests are both open book and you may bring whatever materials you like into the exam room. Be aware that lecturers do not have spare copies of the course materials book available for loan and it is your responsibility to make sure that you have a copy of anything you may wish to refer to during the test and final exam.

## Lecture Programme

<b>Weeks 1-13</b> <i>Week beginning:</i>	<b>Topics covered</b>
March 4	Accounting and Education
March 11	Accounting and Critical Social Theory
March 18	Accounting and Corporate Social Responsibility
March 25	Accounting and Corporate Social Responsibility
April 1	Accounting and the Environment
April 8	Accounting and Industrial Relations
April 15	Accounting and War
April 29	Accounting and Gender
May 6	Accounting and Globalization
May 13	Accounting and the Global Financial Crisis
May 20	Accounting, Activism, and Social Change: Prospects and Challenges
May 27	Revision
June 6	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**

Additional information concerning this course will be provided in lectures and posted on **Blackboard**.

**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. A copy of submitted materials will be retained 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:**

For general information about course-related matters, go to <http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

**Note to Students**

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 academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.