

School of Accounting and Commercial Law

MMPA 516 CRITICAL PERSPECTIVES ON ACCOUNTING

Trimester 1, 2013

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>Course Coordinator & Lecturer</i> Pala Molisa pala.molisa@vuw.ac.nz Office hours: TBA	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 4 March – Friday 7 June

Study Period: Monday 10 June – Thursday 13 June

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

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 15 March 2013.
2. 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

Wednesdays: 5.40-8.30pm

Venue: GB LT 4 (Government Buildings Lecture Theatre 4), Pipitea Campus

Course Delivery

Courses are delivered through a weekly three-hour lecture. There are no tutorials or workshops.

Group Work

Collaboration on individual assignments is not allowed beyond general discussion as to the nature of the assignment question. Please do not work together to produce any written work and do not loan out your completed assignments.

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).

Course Learning Objectives

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

- (a) analyse the dominant social and philosophical theories that currently inform accounting;
- (b) critically reflect on the different social theories that could be used to analyse accounting;
- (c) analyse the wider socio-political context in which accounting and business are embedded;
- (d) critically reflect on how accounting operates in organisational and social settings as a practice that reproduces or transforms the socio-political process.

Course Content

This course introduces students to critical theories of accounting, organizations and society that will enable them to reflect critically on the social role and political functioning of accounting and the values and assumptions underlying accounting systems at the micro and macro levels of society. It explores the relationship between accounting and industrial relations, the labour process, the environment, the politics of gender, management, war, globalization, and the financial crisis.

See next page for Lecture Schedule.

Readings

There is no set text. Selected readings will be provided in hard copy, amounting to approximately two articles per week. 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.

Lecture Schedule

Week	Date	Topics covered
1	6 March	Accounting and Critical Social Theory
2	13 March	Accounting and Education
3	20 March	Accounting and Industrial Relations
4	27 March	Accounting and Corporate Social Responsibility
Extended Easter Break (Thursday 28 March – Wednesday 3 April (inc))		
5	10 April	Accounting and the Environment
6	17 April	**TEST** Accounting and War
Mid-Trimester Break (Monday 22 April – Sunday 28 April)		
7	1 May	Accounting and War
8	8 May	Accounting and Gender
9	15 May	Accounting and Globalization
10	22 May	Accounting and the Global Financial Crisis
11	29 May	Accounting, Activism, and Social Change: Prospects and Challenges
12	5 June	Revision

Assessment

Item of Assessment	Weighting	Due Date
Test (100 minutes, closed book)	20%	Wednesday 17 April – 5.40pm in GBLT4
Reflective Journal (5000 words)	30%	Tuesday 11 June – 2pm
Examination (2 hours, open book)	50%	To be advised – see ‘Examinations’ below

Test

The test will consist of essay type questions covering the topics discussed in Weeks 1 to 5.

Reflective Journal

The Reflective Journal is a journal that is to be filled with at least one or two entries each week, reflecting on the articles assigned for the week, and the ensuing class discussions. Entries are to help you make sense of the articles, the issues that the articles raise and that are addressed in class, questions that arose in your mind during reading the articles or during class concerning the issues/topics. The journal is there to encourage sense-making and critical reflection on these issues. Entries can be formal in language or more informal, including pictures, diagrams, mind-maps, even poems.

Exam

The exam will be comprehensive and will consist of essay type questions. It will be 2 hours in length and will be held during the formal examination period (see next page). Please note that students must obtain a minimum of 40% in this exam (see Mandatory Course Requirements).

Penalties

In fairness to other students, reflective journals submitted after the deadline will incur a 5% penalty of the original mark for each day (including weekends) they are late. Reflective journals 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.

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 submitted to 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.

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 following period:

14 June – 3 July

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50 or better, students must:

- Complete all assessment items
- Obtain a minimum of 40% in the Test and Exam

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: <http://blackboard.vuw.ac.nz>. Urgent notices will be circulated by email.

Link to general information

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.
