

School of Accounting and Commercial Law

**MMPA 516 SPECIAL TOPIC:
CRITICAL PERSPECTIVES ON ACCOUNTING**

Trimester 3, 2013/4

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, 9am-5.30pm	RH 728	463 6921

Trimester Dates

Monday 18 November 2013 – Friday 28 February 2014

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 29 November 2013.
2. The standard last date for withdrawal from this course is 28 January 2014.

After the last date stated in #2, 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: 12.40-3.30pm

Venue: GB LT 3 (Government Buildings Lecture Theatre 3), 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

It is expected that students will work for 150 hours across the course. Lectures account for 36 hours of this time. Accordingly, students are expected to allocate seven hours per week during the teaching weeks (outside of class) to lecture preparation, lecture review, readings, and assignments, and a further 30 hours preparing for the final assessment.

Prescription

An exploration of the theoretical basis and socio-political nature of accounting.

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 page 4 for the Lecture Schedule.

Readings

There is no set text.

Students will be provided with a book of selected readings at the start of trimester. It is expected that the reading for each session (amounting to approximately two articles per week) will be completed before coming to class as it will often form the basis for class discussion.

Assessment

Assessment Item	%	Due Date	Course Learning Objectives Assessed
Test (100 mins, closed book)	20%	Wed 18 Dec: 12.40pm in GBLT3	(a)-(d)
Reflective Journal (5000 words)	30%	Thu 13 Feb: by 2pm	(a)-(d)
Final Test (2 hours, open book)	50%	Mon 24 February: 5.45pm in GBLT3	(a)-(d)

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. Journal entries only need to cover material in Weeks 1 to 9.

Final Test

The final test will be comprehensive and will consist of essay type questions. Please note that students must obtain a minimum of 40% in this final test (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.

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 each of the tests.

If you cannot complete an assignment or sit a test or examination, refer to

www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Student feedback

Any feedback is considered and followed up on.

Student feedback on University courses may be found at
www.cad.vuw.ac.nz/feedback/feedback_display.php

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.

Lecture Schedule

Week	Date	Topics covered
1	20 Nov	Accounting and Critical Social Theory
2	27 Nov	Accounting and Education
3	4 Dec	Accounting and Industrial Relations
4	11 Dec	Accounting and Corporate Social Responsibility
5	18 Dec	**TEST** Accounting and the Environment
Mid-Trimester Break (Saturday 21 December 2013 – Sunday 5 January 2014)		
6	8 Jan	Accounting and War
7	15 Jan	Accounting and War
8	22 Jan	Accounting and Gender
9	29 Jan	Accounting and Globalization
10	5 Feb	Accounting and the Global Financial Crisis
11	12 Feb	Accounting, Activism, and Social Change: Prospects and Challenges
12	19 Feb	Revision and Evaluations
	24 Feb	**FINAL TEST**