



## School of Accounting and Commercial Law

# ACCY 314 ACCOUNTING & SOCIETY

Trimester One 2014

## **COURSE OUTLINE**

## Names and Contact Details

Course Coordinator &				
Lecturer:	Pala Molisa	RH616	463 6154	
	Email: <u>pala.molisa@vuw.ac.nz</u>			
	Office hours: TBA			
Co-Lecturers:	Farzana Tanima	RH612	463 5758	
	Email: <u>farzana.tanima@vuw.ac.nz</u>			
	Office hours: TBA			
	Sendirella George	RH612	463 8202	
	Email: <u>sendirella.george@vuw.ac.nz</u>			
	Office hours: TBA			
Course Administrator:	Lucy May	RH708	463 5775	
	Email: <u>lucy.may@vuw.ac.nz</u>			
	(Office hours: Monday-Friday 8.30am-5pm)			
	Office is closed: 10.30-10.45am and 3.30-3.45pm.)			

**Trimester Dates** 

**Teaching Period:** Monday 3 March - Friday 6 June **Study Period:** Monday 9 June – Thursday 12 June **Examination Period:** Friday 12 June – Wednesday 2 July (inclusive)

## Withdrawal from Courses

Your fees will be refunded if you withdraw from this course on or before Friday 14 March 2014.

The standard last date for withdrawal from this course Friday 16 May 2014. 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**

Tuesday:	9.30 -11.20am
Venue:	LT4, Government Buildings, Pipitea Campus
Thursday:	10.30 – 11.20am
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).

## Prescription

The study of accounting in a social and political context. Topics include accounting and the environment, ethics, industrial relations, social responsibility and philosophy.

#### 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**

Mid-Trimester Test (100 minutes)	30%	1 April 2014
Assignment	30%	29 May 2014 at 2pm
Class Discussion	10%	Monday 3 March - Friday 6 June
Exam	30%	TBA

## **Assessment Items**

From Trimester 1, 2014, a revised Assessment Handbook will apply to all VUW courses: see http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf.

In particular, there will be a new grade scheme, in which the A+ range will be 90-100% and 50-54% will be a C-.

#### Mid-Trimester Test 30%

#### 1 April 2014

This test will assess material covered in the first half of the course. It will consist of essay type questions. It will be 100 minutes in length and will be held during normal class hours.

Assignment 30% Thursday 29 May 2014 at 2pm

- 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.

Assignments to be submitted in the marked box on the mezzanine floor by 2pm on 29 May.

## Exam 30% To be held during the examination period

The final exam will be comprehensive and will consist of essay type questions. It will be a 2 hour exam. Please note that students must obtain a minimum of 40% in this exam to pass the course (see Mandatory Course Requirements).

## Class Participation 10%

Class participation will be assessed on the basis of effort and quality of contribution.

#### Materials Permitted in the Mid-Trimester and Exam

The mid-trimester test and exam are both open book and you may bring whatever materials you like into the exam room. It is your responsibility to make sure that you have a copy of anything you may wish to refer to during the mid-trimester test and exam.

Lecture Programme		
Weeks 1-12	<b>Topics covered</b>	
Week beginning:		
March 3	Accounting and Education	
March 10	Accounting and Critical Social Theory	
March 17	Accounting and Corporate Social Responsibility	
March 24	Accounting and Corporate Social Responsibility	
March 31	Accounting and the Environment	
	MID-TRIMESTER TEST (1 April 2014)	
April 7	Accounting and Industrial Relations	
April 14	Accounting and War	
May 5	Accounting and Gender	
May 12	Accounting and Globalization	
May 19	Accounting and the Global Financial Crisis	
May 26	Accounting, Activism, and Social Change: Prospects and Challenges	
	ASSIGNMENT DUE (29 May 2014 at 2pm)	
June 2	Accounting and NGOs	

## 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.

## **Use of Turnitin**

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <u>http://www.turnitin.com</u>. 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**

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 exam

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.

## Student feedback

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 <u>http://www.victoria.ac.nz/vbs/studenthelp/general-course-information</u>

## 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.