

School of Accounting and Commercial Law

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

Trimester 1, 2014

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

Teaching Period: Monday 3 March – Friday 6 June

Study Period: Monday 9 June – Thursday 12 June

Examination Period: Friday 13 June – Wednesday 2 July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 14 March 2014.
2. The standard last date for withdrawal from this course is 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

Thursdays: 5.40-8.30pm

Venue: RH LT 3 (Rutherford House 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 5 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

From Trimester 1, 2014, a revised Assessment Handbook will apply to all Victoria 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-.

Assessment Item	%	Due Date	Course Learning Objectives Assessed
Test (100 mins, closed book)	20%	Thu 10 Apr at 5.40pm in RHLT3	(a)-(d)
Reflective Journal (5000 words)	30%	Tue 3 Jun by 2pm	(a)-(d)
Exam (2 hours, open book)	50%	To be advised – see ‘Examinations’ on page 4	(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 10.

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

• *Reflective Journal*

The Reflective Journal must be handed in on or before the due date and time. In fairness to other students, any reflective journal submitted after the deadline will be subject to a penalty of 5% of the total marks available for every day or part of a day (including Saturdays and Sundays) that the assignment is submitted late. For example, an assignment marked out of 100 due by 2pm on Monday 1 January but submitted at 1pm on Wednesday 3 January, will have 10 marks deducted.

An extension or waiver (with no penalty) will be considered on the grounds of exceptional personal circumstances. Students must complete the ‘Assignment Extension/Waiver Application Form’ available on Blackboard and submit the form (with the relevant supporting documentation) to Pinky Shah, preferably before the assignment due date.

Note: The submission of an application does not mean that the extension has been approved. Penalties, as detailed above, will apply if the extension is not granted.

- **Test**

Unjustifiable absence from the test will result in a mark of 'zero' for that test and may result in a student not meeting mandatory course requirements.

Students unable to take scheduled tests due to exceptional circumstances, must complete the 'Consideration of Exceptional Personal Circumstances for Tests Application Form' available on Blackboard. Submit this form to Pinky Shah as early as possible, preferably before the test date.

Note: The submission of an application does not mean that the test requirement has been changed or waived. Penalties, as detailed above, will apply if it is not successful.

Exceptional Personal Circumstances include an impairment assessed by Disability Services, illness, bereavement, circumstances involving the health or wellbeing of a relative or close friend, compulsory attendance at court, national or international representative commitments, significant cultural commitments, or activities in which the student is representing the University.

*Note: Not being organised or failing to plan ahead are **not** exceptional circumstances.*

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:

Friday 13 June – Wednesday 2 July (inclusive)

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	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
5	3 April	**TEST** Accounting and the Environment
6	10 April	Accounting and War
7	17 April	Accounting and War
Mid-Trimester Break (Friday 18 April – Sunday 4 May)		
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 and Evaluations