School of Accounting and Commercial Law

MMPA 517 SPECIAL TOPIC:
ACCOUNTING FOR THE ENVIRONMENT AND NON-FINANCIAL INFORMATION

Trimester 3, 2011

COURSE OUTLINE

<table>
<thead>
<tr>
<th>Names and Contact Details</th>
<th>Office</th>
<th>Telephone</th>
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<tbody>
<tr>
<td><strong>Course Coordinator &amp; Lecturer</strong></td>
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<tr>
<td>Tim Fairhall</td>
<td>RH 631</td>
<td>463 6709</td>
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<tr>
<td><a href="mailto:Tim.Fairhall@vuw.ac.nz">Tim.Fairhall@vuw.ac.nz</a></td>
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<tr>
<td>Office Hours: If Tim is not in his office, please email Tim to make an appointment</td>
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<tr>
<td><strong>Lecturer</strong></td>
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<tr>
<td>Pala Molisa</td>
<td>RH 616</td>
<td>463 6154</td>
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<tr>
<td><a href="mailto:Pala.Molisa@vuw.ac.nz">Pala.Molisa@vuw.ac.nz</a></td>
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<tr>
<td>Office Hours: If Pala is not in his office, please email Pala to make an appointment</td>
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<tr>
<td><strong>Course Administrator</strong></td>
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<tr>
<td>Pinky Shah</td>
<td>RH 728</td>
<td>463 6921</td>
</tr>
<tr>
<td><a href="mailto:Pinky.Shah@vuw.ac.nz">Pinky.Shah@vuw.ac.nz</a></td>
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<tr>
<td>Office hours: Monday-Friday, 8.30am-5pm</td>
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**Trimester Dates**
**Teaching Period:** Monday 14 November 2011 to Friday 2 March 2012.
**Examination Period:** None.

**Withdrawal from Course**
1. Your fees will be refunded if you withdraw from this course on or before 25 November 2011.

2. The last date for withdrawal from this course is the three-quarter point of the teaching period, i.e. Friday 20 January 2012.

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.
Prerequisites
Prerequisites include MMPA 501 and MMPA 502 *Introduction to Financial and Management Accounting* (respectively).

Class Times and Room Numbers
*Lectures:*
Class meets Thursdays from 4.40pm to 7.30pm in the Railway Building – RWW 413.

There are 12 classes in total. Students are expected to attend all classes. Classes involve a mixture of lecture material, guest presentation, group discussions, research report writing and tests.

Course Content
Increasing recognition of the role non-financial information performs at the individual, organisational and institutional levels has placed greater demands on the professional accountant. To understand these demands, broader accountability relationships and associated mechanisms must be explored.

The course begins with a discussion of accountability frameworks and reference to different perspectives of responsibility. Non-financial mechanisms to discharge these responsibilities then provide a backdrop before case study material offers an opportunity to apply concepts introduced earlier in the course.

A lecture schedule is presented overleaf.

Course Learning Objectives
By the end of this course, students should be able to:
(a) develop a normative framework for accounting within which to evaluate existing systems and address practical problems;
(b) analyse a variety of accountability perspectives on the nature of non-financial accounting and its role(s) in society;
(c) present non-financial information in a socio-political context; and
(d) analyse and discuss entity Annual Reports with reference to user requirements.

Course Delivery
The course is delivered in one three-hour lecture a week. The course lecturers will provide a Course Materials Book which contains readings and out of class work that is expected to be completed. A thorough understanding of all assigned material is essential. Course lecturers may post material on blackboard. It is suggested that students regularly check blackboard for updates, announcements and materials.

Expected Workload
As a 15-point paper, it is expected that students will work for 150 hours across this course (this includes the 12 teaching weeks and the mid-trimester break). Class accounts for 30 hours of this time along with two classes of 6 hours for tests. Accordingly, students are expected to give 7 hours per week during the teaching weeks outside of class to lecture preparation, lecture review, readings, and research report writing, and a further 30 hours spent on preparing for the mid- and end-of-trimester tests.
<table>
<thead>
<tr>
<th>Week</th>
<th>Readings</th>
<th>Topic</th>
<th>Lecturer</th>
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<tbody>
<tr>
<td>Week 5 15 Dec</td>
<td>Fergus Walsh (2011): <em>Public Sector Performance</em>, speech delivered to CPA Australia Conference</td>
<td>Financial and Non-Financial reporting</td>
<td>Tim Fairhall</td>
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### Mid-Trimester Break (21 December 2011 – 8 January 2012)

| Week 6 12 Jan | Mid-Trimester Test | Tim Fairhall |
| Week 7 19 Jan | NZICA Not for Profit Reporting Guide, Chapter 9 – Statement of Service Performance | Briefing by CEO and Chairman of St John Financial and Non-Financial Reporting | Tim Fairhall |
| ICANZ (2007), TPA-9 Service Performance Reporting | |

| Week 8 26 Jan | Office of the Auditor-General – AG-4 (Revised): The Audit of Service Performance Reports | Contemporary Research Non-Financial Information | Tim Fairhall |

| Week 9 2 Feb | Phone interview recordings with St John personnel:  
- Steve Evans, Board member  
- Segolene Fontanay, Fundraising Manager  
- Warren Rosser, Internal Communications Coordinator  
- Judith Hoban, Volunteers Director  
- Brad Guthrie, Digital Manager  
- Michael Boorer, Finance & Administration Director  
- Andrew Slater, Planning & Development Manager | St John Project Research | Tim Fairhall |

| Week 10 9 Feb | Project clinics as required | St John Project research writing | Tim Fairhall |

| Week 11 16 Feb | Project clinics as required | St John Project research writing | Tim Fairhall |

| Week 12 23 Feb | End-of-Trimester Test | Tim Fairhall |

### Readings
There is no required text for the course.

### Materials and Equipment
Access to audio facilities for examining recorded interviews, extra readings, practice examples, etc will be provided for students on an ongoing basis.
Assessment Requirements
There are three assessment items in this course:

<table>
<thead>
<tr>
<th>Assessment Item</th>
<th>Specifications</th>
<th>Percentage</th>
<th>Course Learning Objectives*</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>Mid-Trimester Test</td>
<td>100 minutes</td>
<td>20%</td>
<td>(a)-(c)</td>
<td>12 January</td>
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<tr>
<td>Research Assignment</td>
<td>5000 word maximum</td>
<td>30%</td>
<td>(d)</td>
<td>17 February</td>
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<tr>
<td>End-of-Trimester Test</td>
<td>120 minutes</td>
<td>50%</td>
<td>(a)-(d)</td>
<td>23 February</td>
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* For the Course Learning Objectives, refer to page 2 above. The letters (a)-(d) correspond with the objective.

Submitting your Research Assignment
- Please complete and attach a cover page to the front of your research assignment (see page 7).
- Place your research assignment in the MMPA 517 Box on the mezzanine floor of Rutherford House no later than 4.30pm on the due date.
- Please do not forward electronic copies.

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

Penalties
No research assignment will be accepted for assessment purposes after the deadline of 4.30pm, unless accompanied by certification by a doctor or similar.

Mandatory Course Requirements
To pass the course, students must obtain 50% across the course assessment.

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 will be conveyed by Blackboard or by email to all class members. Once you have registered for this course you should be able to connect to Blackboard at http://blackboard.vuw.ac.nz.
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 subject to checking by Turnitin. Turnitin will retain a copy of submitted materials 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:

Academic Integrity and Plagiarism
http://www.victoria.ac.nz/home/study/plagiarism.aspx

General University Policies and Statutes
Find key dates, explanations of grades and other useful information at www.victoria.ac.nz/home/study
Find out about academic progress and restricted enrolment at
http://www.victoria.ac.nz/home/study/academic-progress.aspx
The University’s statutes and policies are available at www.victoria.ac.nz/home/about/policy, except qualification statutes, which are available via the Calendar webpage at http://www.victoria.ac.nz/home/study/calendar.aspx (See Section C).
Further information about the University’s academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support
http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx

Faculty of Commerce and Administration Offices
http://www.victoria.ac.nz/fca/studenthelp/

Te Putahi Atawhai
Maori and Pacific Mentoring Programme
http://www.victoria.ac.nz/st_services/tpa/index.aspx
School of Accounting & Commercial Law
Assignment Coversheet

You must complete and sign this form and attach it as the cover page to your assignment.
Please PRINT clearly.

Course Code: MMPA 517

Word Count: _________________

Declaration of Originality

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is prohibited at Victoria. Plagiarism is presenting (without due acknowledgement) someone else’s work as if it were your own, whether you meant to or not. Plagiarism takes many forms and includes material from books, journals or any other printed source, the work of other students or staff, information from the internet and other electronic material. You are expected to adhere to the VUW Statute on Student conduct and its references to plagiarism. http://www.victoria.ac.nz/home/study/plagiarism.aspx

I have read and understood the University policy on Academic Integrity and Plagiarism. I declare this assignment is my own work and that all source material used in the assignment is accurately acknowledged.

☐ I have retained a copy of this assignment.

Signed:________________________ Date:________________________