School of Accounting and Commercial Law

MMPA 516 SPECIAL TOPIC:
ACCOUNTING FOR THE ENVIRONMENT AND
NON-FINANCIAL INFORMATION

Trimester 3, 2012

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</strong> &amp; <strong>Lecturer</strong></td>
<td>Pala Molisa</td>
<td>RH 616</td>
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<tr>
<td></td>
<td><a href="mailto:Pala.Molisa@vuw.ac.nz">Pala.Molisa@vuw.ac.nz</a></td>
<td></td>
</tr>
<tr>
<td>Office Hours:</td>
<td>If Pala is not in his office, please email Pala to make an appointment</td>
<td></td>
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<tr>
<td><strong>Lecturer</strong></td>
<td>Tim Fairhall</td>
<td>RH 631</td>
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<td><a href="mailto:Tim.Fairhall@vuw.ac.nz">Tim.Fairhall@vuw.ac.nz</a></td>
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<tr>
<td>Office Hours:</td>
<td>If Tim is not in his office, please email Tim to make an appointment</td>
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<tr>
<td><strong>Course Administrator</strong></td>
<td>Pinky Shah</td>
<td>RH 728</td>
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<td></td>
<td><a href="mailto:Pinky.Shah@vuw.ac.nz">Pinky.Shah@vuw.ac.nz</a></td>
<td></td>
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<tr>
<td>Office hours:</td>
<td>Monday-Friday, 8.30am-5pm</td>
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Trimester Dates

Withdrawal from Course
1. Your fees will be refunded if you withdraw from this course on or before 30 November.
2. The standard last date for withdrawal from this course is 25 January.

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

Class Times and Room Numbers
November and December: Class meets Wednesdays from 12.40pm to 3.30pm in GBLT1
January and February: Class meets Wednesdays from 12.40pm to 3.30pm in GBLT3 except because of Waitangi day the class in that week will be held on Monday 4 February (GBLT3; 12.40-3.30pm).

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 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.

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
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.

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 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 below.

**Lecture Schedule**

<table>
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<tr>
<th>Week</th>
<th>Readings</th>
<th>Topic</th>
<th>Lecturer</th>
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### Mid-Trimester Break (Saturday 22 December 2012 – Sunday 6 January 2013)

| Week 6  9 Jan | Mid-Trimester Test | Pala Molisa |
| Week 7  16 Jan | NZICA Not for Profit Reporting Guide, Chapter 9 – Statement of Service Performance ICANZ (2007), TPA-9 Service Performance Reporting | Briefing by CEO and Chairman of Wellington Free Ambulance Financial and Non-Financial Reporting | Tim Fairhall |
| Week 8  23 Jan | Office of the Auditor-General – AG-4 (Revised): The Audit of Service Performance Reports | Contemporary Research Non-Financial Information | Tim Fairhall |
| Week 9  30 Jan | Review of findings from St John project in the previous two Masters courses on Non-Financial Information. St John article submitted to QRAM | Wellington Free Ambulance Project Research | Tim Fairhall |
| Week 10  4 Feb | Project clinics as required | Wellington Free Ambulance Project research writing | Tim Fairhall |
| Week 11  13 Feb | Project clinics as required | Wellington Free Ambulance Project research writing | Tim Fairhall |
| Week 12  20 Feb | Final Test | Tim Fairhall |

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

**Materials and Equipment**  
Access to recorded interviews, extra readings, practice examples, etc will be provided for students on an ongoing basis.
Assessment
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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</thead>
<tbody>
<tr>
<td>Mid-Trimester Test</td>
<td>100 minutes</td>
<td>20%</td>
<td>(a)-(c)</td>
<td>9 January</td>
</tr>
<tr>
<td>Research Assignment</td>
<td>5000 word maximum</td>
<td>30%</td>
<td>(d)</td>
<td>15 February</td>
</tr>
<tr>
<td>Final Test</td>
<td>120 minutes</td>
<td>50%</td>
<td>(a)-(d)</td>
<td>20 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 Report
- Please complete and attach a cover page to the front of your research report (see page 7).
- Place your research report in the MMPA 516 Box on the mezzanine floor of Rutherford House no later than 2pm on the due date.
- Electronic copies should be available if requested.

Penalties
No research report will be accepted for assessment purposes after the deadline of 2pm, unless accompanied by certification by a doctor or similar.

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
None.

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.

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School of Accounting & Commercial Law
Research Report Coversheet

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

Course Code: **MMPA 516**

Word Count: ___________________

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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](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 research report is my own work and that all source material used in the research report is accurately acknowledged.

☐ I have retained a copy of this research report.

Signed: ________________________
Date: ________________________