School of Accountancy

Postgraduate Handbook

Albany
Manawatu
Wellington

2013
**Disclaimer**

The paper information and prescriptions included in this booklet are based on information available in November 2012. It is possible that there may be some minor changes before the 2013 academic year commences. The University Calendar, which is available from November each year, provides the official list of course regulations, schedules and prescriptions. Students are also advised to check carefully the University’s regulations and policies on entry and enrolment.
Foreword

Welcome to Postgraduate Study in Accountancy and Business Law at Massey University.

Undertaking additional study at postgraduate level (Honours, Masters, and PhD):

- provides you with additional challenges and insights in your area of interest at a higher level,
- allows you to develop advanced level critical and intellectual skills and competencies, and
- permits you to develop new employment and career opportunities.

The School of Accountancy provides a comprehensive postgraduate programme from BBS (Hons) to PhD. This booklet provides you with essential information regarding the postgraduate programme and papers offered in the School of Accountancy.

Professor Fawzi Laswad
Head of School of Accountancy
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Introduction

The courses of study offered by the School of Accountancy at the graduate level are aimed at preparing a more independent and inquiring mind. Through their course work, students are encouraged to conduct systematic inquiry into specific issues and discover new information or relationships and/or expand or verify existing knowledge for some identified purpose. Details about the research expertise available within the School are listed in the School’s Year Book, the latest version, of which can be found via the School of Accountancy website (http://accountancy.massey.ac.nz). The School of Accountancy offers graduate programmes at Diploma, Masters and Doctoral levels, leading to:

- Doctor of Philosophy (PhD);
- Master of Philosophy (MPhil);
- Master of Business Studies (MBS);
- Master of Management (MMgt);
- Master of Professional Accountancy and Finance (MPAF)
- Postgraduate Diploma of Accountancy (PGDipAcc);
- Bachelor of Business Studies with Honours (BBS[Hons]);
- Postgraduate Diploma of Business and Administration endorsed Business Law (PGDipBus Admin); and
- Postgraduate Diploma of Business and Administration unendorsed (PGDipBus Admin).

The Graduate Research School of the University controls the PhD programme. There is a separate handbook prepared by the Doctoral Research Committee outlining the details of this programme. Some specific information about the PhD programmes in Accountancy and Business Law are included in this handbook.

The Graduate Studies Committee of the College of Business co-ordinates graduate programmes up to Masters level, within the College.

Students seeking entrance to a postgraduate programme offered by the College of Business (including the School of Accountancy) must have a New Zealand Bachelor degree or an equivalent qualification.

Equivalent qualifications are assessed through the Admission with Equivalent Status process. Applicants must use the Massey – Admission with Equivalent Status application form or the admission application for international students.

The School of Accountancy web site (http://accountancy.massey.ac.nz) provides a link to electronic copies of the respective application forms (go through the ‘postgraduate’ link).

Students seeking admission must also be able to demonstrate proficiency in English. This requirement would be satisfied with (a) a first degree from a New Zealand university or; (b) a first degree from a university in a country where English is the first language or, (c) an IELTS score of 6.5 or above.
Key Contacts

Enquiries regarding postgraduate programmes offered by the School of Accountancy should be directed to:

**School of Accountancy Postgraduate Programmes Coordinator (Accountancy)**

Dr Jayantha Wickramasinghe  
School of Accountancy  
Massey University  
Private Bag 102 904  
North Shore Mail Centre  
Auckland 0632  
Albany Campus, Room QA 3.20  
Telephone: (09) 414 0800 extn: 9489  
Email: J.Wickramasinghe@massey.ac.nz

**School of Accountancy Postgraduate Programmes Coordinator (Law)**

Associate Professor Lindsay Trotman  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North 4442  
Manawatu (Turitea) Campus, Room SST 2.46  
Telephone: (06) 356 9099 extn: 2222  
Email: L.G.S.Trotman@massey.ac.nz

**Programme Director Master of Professional Accountancy and Finance**

Professor Fawzi Laswad  
School of Accountancy  
Massey University  
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Palmerston North 4442  
Manawatu (Turitea) Campus, Room SST 2.44  
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School of Accountancy PhD Coordinator

Professor Asheq Rahman
School of Accountancy
Massey University
Private Bag 102 904
North Shore Mail Centre
Auckland 0632
Albany Campus, Room QA 3.41
Telephone: (09) 414 0800 extn: 9587
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or

School of Accountancy Administrator

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School of Accountancy
Massey University
Private Bag 102 904
North Shore Mail Centre
Auckland 0632
Albany Campus, Room QA 3.59
Telephone: (09) 414 0800 extn: 9589
Email: N.E.Snyders@massey.ac.nz

or

School of Accountancy Programme Support Administrator

Nikki Batten
School of Accountancy
Massey University
Private Box 756
Wellington 6140
Wellington Campus, Room 5C33
Telephone: (04) 801 5799 extn: 62558
Email: N.J.Batten@massey.ac.nz
Enquiries regarding postgraduate programmes offered by the College of Business, or enquiries relating to the Admission process, should be directed to:

Academic Programmes Administrators
College of Business
Massey University
Private Bag 11 222
Palmerston North
New Zealand

Ms Alison Gustafson:
Telephone: (06) 356 9099 extn: 82154
Email: A.H.Gustafson@massey.ac.nz
International Students

International Students should contact the International Students office in the first instance before seeking advice from the College of Business or the School of Accountancy. Enquires should be directed to:

Telephone: + 64 6 350 5599
Facsimile: + 64 6 350 5698
Email: International@massey.ac.nz
Website: http://international.massey.ac.nz
Postgraduate Programmes in Accountancy

1. Doctor of Philosophy (PhD)

A semi-structured programme designed for individuals intending to pursue careers in research and teaching in accounting. Prospective candidates are expected to have completed a Bachelors or Masters degree with First Class Honours or Second Class Honours (Div.1) or a comparable qualification. In degrees where the level of honours is not given, the level of passes should be comparable. Publications and/or work experience may also be taken into consideration at the discretion of the School.

The degree normally takes three to four years of full time study to complete and requires independent research followed by the submission of thesis based on the research. Every doctoral research project will be assisted by at least two supervisors appointed by the Doctoral Research Committee on the recommendation of the Head of School. Additional supervisors may be appointed from within or outside the University.

Initial applications for admission to the PhD programme in Accounting should be made to the School with a proposed plan of research. The School will forward the successful applications to the Doctoral Research Committee to be considered for provisional registration. All candidates are initially admitted to the programme on a provisional basis at least for the first twelve months.

Note: If you are an international student, for initial application details and advice, please contact out International Office. The International office contact details are in the first web site below:

1. http://www.massey.ac.nz/massey/students/international/contact/contact_us_home.cfm
2. http://massey.ac.nz/students/international/international_home.cfm

Intending candidates, particularly if they are from overseas, may sometimes apply for provisional registration in principle. In this case the Doctoral Research Committee examines only the academic qualifications of the student - the other criteria will need to be met when the student registers at Massey University.

The Doctoral Research Committee will require all applicants other than Massey University graduates to provide a detailed official transcript (in English) of their academic record, evidence of any postgraduate experience, and documentation of any other relevant information, e.g. publications, references from senior university staff, etc.

The period of provisional registration is normally twelve months, but may be longer, according to the candidate's progress which is monitored closely in a system of six-monthly reports prepared by the supervisors. Candidates are required to complete at least two graduate papers during their period of provisional registration. One compulsory paper is 110.717, Research Methods in Accounting. This must be completed regardless of whether another research paper has been taken elsewhere. The second compulsory paper is 110.790 Special Topic (PhD) involves a comprehensive literature review focusing on the PhD research question and requires the formal presentation and defence of the PhD proposal. A candidate may be required to complete additional papers depending on his/her prior research experience and knowledge of research techniques.
Normally, the transition from provisional to **full registration** is approved when the candidate has demonstrated satisfactory progress in the following areas:

- a knowledge of the literature of his/her field and an ability to write a literature review;
- an ability to design and interpret research tasks;
- an ability to interpret data and write up material;
- any other abilities required in the field of study;
- satisfactory completion of course work.

When registration is confirmed by the Doctoral Research Committee, the date of full registration will become the date on which the candidate was provisionally registered unless otherwise resolved.

For more information about doctoral studies at Massey University, refer to:

http://grs.massey.ac.nz
http://massey.ac.nz/massey/students/postgrad/docturalhandbook/enter-programmes.cfm

2. **Master of Philosophy (MPhil)**

The MPhil degree in accounting is available for graduates from other disciplines and follows the structure of the Master of Management (including its prerequisite qualification) or Master of Business. However, the MPhil provides a little more flexibility in the elective and research components.

The MPhil is a 240 credit programme consisting of at least 150 credits in one major area with a minimum of 30 credits and as much as 240 credits of reported research. It is possible to include 90 credits of elective papers.

Candidates who have been enrolled on the basis of a Bachelor's degree for which the required course of study was of three years duration shall be required to take the examinations in an approved set of advanced level papers in accountancy equivalent in amount to one year of full time study.

The MPhil degree may be awarded with distinction for a result of the same standard as that required for first class honours in the MBS degree.

3. **Master of Business Studies (MBS)**

The MBS is an advanced qualification for students who have completed the degree of Bachelor of Business Studies, Bachelor of Accountancy or Bachelor of Business Studies with Honours.

Those candidates who successfully complete the MBS will, by the end of the programme, have achieved the combined study of advanced theory with research in a specialised field of business. For many Bachelor of Business Studies and Bachelor of Accountancy graduates (or bachelor's degree with equivalent accounting major), the MBS degree will be the highest academic qualification to which they will aspire for their career needs. For some students it may be on the pathway to a doctoral degree.

All candidates must initially enrol in Bachelor of Business Studies with Honours in Accounting or Postgraduate Diploma of Accountancy. Candidates require a minimum of B+ grade average (or Permission Head of School) in their BBS (Hons) in Accounting or PGDipAcc.
Candidates who use the PGDipAcc route must apply for transfer to the MBS programme upon completion of the PGDipAcc requirements (i.e. do not graduate with a PGDipAcc qualification).

Candidates must structure their BBS(Hons) in Accounting or PGDipAcc programme to ensure compliance with the following overall requirements for the award of MBS in Accountancy:

Two hundred and forty (700-level) credits from the following:

1. a research component consisting of 110.717 (30 credits) and 110.899 Thesis (120 credits);
2. at least 60 credits from 110.710, 110.711, 110.718, 110.720, 110.770 and 110.780; and 30 credits in approved 700-level elective papers.

Note: Candidates may not credit 110.700, 110.765, 110.791, 110.794 or 110.795 (or equivalent papers) towards the MBS in Accountancy.

4. Master of Management (MMgt)

The MMgt in Accountancy is available for graduates from other disciplines who have completed a Postgraduate Diploma in Business and Administration (with an accounting concentration), as well as for graduates of Bachelor of Business Studies with Honours in Accountancy, Postgraduate Diploma of Accountancy or Postgraduate Diploma in Professional Accounting.

While the MMgt in Accountancy is a one-year programme consisting of 120 approved credits, it is not a stand-alone qualification. Applicants to the MMgt must have achieved a minimum of B grade average (or Permission Head of School) in an approved postgraduate qualification, normally BBS (Hons) in Accountancy, PGDipAcc, PGDipProfAcc or an approved coherent programme of study. The MMgt and its prerequisite qualification together form a coherent programme of at least 240 credits.

The MMgt in Accountancy requires completion of a 240 credit coherent programme of study and must include a minimum of 180 credits in Accountancy.

Note: The coherent programme must include 110.717 and not less than 30 credits of reported research.

5. Master of Professional Accountancy and Finance (MPAF)

The MPAF is the only professional Master’s degree in New Zealand where the two popular disciplines, accountancy and finance, have been combined. It is open to graduates with a Bachelor’s degree in any discipline and is available by block mode on the Wellington campus or by distance.

The MPAF meets the academic requirements of the New Zealand Institute of Chartered Accountants (NZICA).

The Masters of Professional Accountancy and Finance (MPAF) comprises 16 papers. Full-time students will be able to complete the Programme in four semesters (two years). Part-time study is permitted.
MPAF papers – Part A
110.701 Accounting Systems
110.702 Financial Accounting and Reporting
110.703 Management Accounting and Decision Making
125.701 Quantitative Methods for Accounting and Finance
125.702 Financial Management
152.771 Management in Organisations
155.771 Law of Business
178.771 Economics

MPAF papers – Part B
110.804 Advanced Financial Accounting and Reporting
110.805 Advanced Strategic Management Accounting
110.806 Auditing and Assurance
110.807 Tax
125.803 Corporate Finance
125.804 Financial Asset Management
125.805 International Financial Management
125.806 Financial Risk Management

Papers offered in 2013

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Admission Requirements
Successful applicants for the MPAF degree will have:
- met the University admission requirements,
- completed a Bachelor’s degree with good grades, and
- been accepted by the MPAF Director as capable of completing the MPAF Programme.

The MPAF will commence in 2013. There will be two starting dates each year, February/March (Semester 1) and July (Semester 2).

The MPAF can be completed on the Wellington campus (block mode) or by distance (live virtual classes and on line resources).

For more information contact: mpaf@massey.ac.nz or visit the Facebook page: www.facebook.com/MPAF.Massey.

6. Postgraduate Diploma of Accountancy (PGDipAcc)

The PGDipAcc is designed for students who have majored in Accounting in their first degree and who seek an advanced qualification.

Candidates require a minimum of B grade average (or Permission Head of School) over the final year (full-time equivalent) papers of their qualifying accounting major.

The PGDipAcc programme requires the completion of a minimum of 120 credits (700-level) comprising the following:
90 credits from 110.7xx approved papers
30 credits from 1xx.7xx approved papers

Endorsements may be sought in specific areas from within Accountancy by completing at least 60 credits from an endorsed area.

Successful candidates who achieve at least a B grade average in the PGDipAcc may proceed to MMgt. This is only possible where the papers taken for PGDipAcc are compatible with the requirements of the MMgt in Accountancy.

Alternatively, candidates who achieve at least a B+ average may apply to transfer to the MBS. In this case you must apply to convert your PGDipAcc to part of a 240 credit MBS and you will not be permitted to graduate with the PGDipAcc.

Note: Students who intend or may intend to move into a Masters programme upon completion of the requirements for the PGDipAcc should ensure that the structure of the PGDipAcc is compatible with the requirements of the respective Masters programmes. They should also discuss their programmes with the School of Accountancy Postgraduate Programmes Co-ordinator.

7. Bachelor of Business Studies with Honours (BBS [Hons])

The BBS (Hons) is a higher degree for students with a BBS or an equivalent Commerce degree from a New Zealand tertiary institution, who wish to acquire specialist advanced training in the same major. The Honours degree is a separate degree consisting of taught papers and a piece of supervised research which students gain in addition to the underlying bachelor degree.

Candidates for the BBS (Hons) in Accounting require a minimum of B+ grade average (or Permission Head of School) over the final year (full-time equivalent) papers of their qualifying accounting major.

The BBS (Hons) in Accounting programme requires the completion of a minimum of 120 credits (700-level) points comprising:

1. A research component comprising of 110.717 (30 credits) and at least 30 credits of reported research;
2. At least 30 credits from 110.710, 110.711, 110.718, 110.720, 110.770 and 110.780; and
3. 30 credits from an approved 700-level elective.

Those intending to pursue a Master in Business Studies programme after completing the BBS (Hons), utilising Regulation 4a in the University Calendar, are advised to ensure that the papers taken for BBS (Hons) are compatible with the requirements of the MBS in Accountancy (see Course Regulations for MBS). They should also discuss their programmes with the School of Accountancy Postgraduate Programmes Co-ordinator.
Prescriptions of Postgraduate Papers in Accountancy

110.700  Accountancy for Business Administrators

(Not offered in 2013)

Prescription An integrated paper in accounting with emphasis placed upon financial reporting and analysis and management accounting.

Credits 30.

Offering Not offered in 2013.

Prerequisites Graduate Status and Permission HOS (students who have studied undergraduate accounting will not normally be admitted).

Introduction This paper comes from the perspective that all decision-makers in modern businesses need to know something about financial and managerial accounting as they make decisions that have financial consequences. This is partly because their performance is often judged by these consequences. 110.700 serves to enhance the effectiveness of dialogue between accountants and decision makers and the decision-maker/managers use of available and potential accounting information sources.

The aim of this paper is to assist you the student to identify the scope and purpose of accounting from a personal, organisational and societal perspective.

Learning Outcomes Students who successfully complete this paper should be able to:

1. Explain the role and function of accounting in contemporary society.
2. Identify and describe the nature and purpose of the regulatory bodies that govern accounting in New Zealand.
3. Apply accounting concepts to analyse and record economic transactions or events in the accounting records.
4. Prepare and analyse general purpose financial reports that comply with New Zealand generally accepted accounting practices (GAAP).
5. Describe the nature and purpose of costs, costing, and budgeting.
6. Apply the principles of costing, budgeting, and cost-volume-profit analysis to given problems.

Assessment Internal Assessments 60%
Final Exam 40%
100%
110.701 Accounting Systems

Paper Co-ordinator Dr Radiah Othman
Location SST 2.36, Manawatu Campus
Telephone (06) 356 9099 extn: 81844
E-mail R.Othman@massey.ac.nz

Prescription Accounting systems and the role of accountants in a systems environment.

Credits 15

Offering Semester Two: Block (Wellington) and Distance Learning.

Prerequisites Graduate Status and permission HOS.

Learning Outcomes Students who successfully complete this paper should be able to:

1. Identify, discuss and evaluate systems architecture.
2. Explain the importance of and develop appropriate control procedures to ensure systems reliability.
3. Research and apply information systems technologies, including emerging technologies, to solve business problems.
4. Research and explain issues relating to the planning and management of information systems implementation and use.

Assessment Assessment will be continuous.

a. Test 15%
b. Essay 20%
c. Final Examination 65%

100%
110.702 Financial Accounting and Reporting

Paper Co-ordinator  Professor Jill Hooks
Location  QA 3.56, Albany Campus
Telephone  (09) 414 0800 extn: 9458
E-mail  J.J.Hooks@massey.ac.nz

Prescription  A comprehensive study of financial reporting, including current New Zealand GAAP and recognition of revenue, assets and liabilities.

Credits  15

Offering  Semester One: Block (Wellington) and Distance Learning.

Prerequisites  Graduate Status and permission HOS.

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Identify financial transactions and analyse their impact on financial position and performance.
2. Prepare and critique financial reports.
3. Research and critically evaluate the regulatory environment for financial reporting in New Zealand.
4. Identify, research and explain issues relating to the recognition and disclosure of revenue, assets and liabilities by for-profit entities

Assessment  Assessment will be continuous.

Block mode:

a. Test  15%
b. Essay  20%
c. Final Examination  65%

100%

Distance mode:

a. Test  10%
b. Assignment  5%
c. Essay  20%
d. Final Examination  65%

100%
110.703 Management Accounting and Decision Making

Paper Co-ordinator  Professor Paul Dunmore
Location  5C34, Wellington Campus
Telephone  (04) 801 5799 extn: 62603
E-mail  P.V.Dunmore@massey.ac.nz

Prescription  Cost and management accounting in the business environment.

Credits  15

Offering  Semester One: Block (Wellington) and Distance Learning.

Prerequisites  Graduate Status and permission HOS.

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Describe cost behaviour under different assumptions and compare cost systems designed to provide relevant and timely information to managers for resource management and allocation decisions.

2. Apply conventional and contemporary cost management techniques used in manufacturing and service industries for managerial decisions.

3. Explain the role of cost data used in CVP analysis and pricing decisions.

4. Apply standard costing and budgeting techniques that enable managers to measure and control performance.

5. Critically evaluate various performance management systems used in conventional and contemporary management accounting context.

Assessment  Assessment will be continuous.

Block mode:

a. Test  15%
b. Essay  20%
c. Final Examination  65%

Distance mode:

a. Test  10%
b. Assignment  5%
c. Essay  20%
d. Final Examination  65%
110.710 Contemporary Issues in Financial Accounting

Paper Co-ordinator  Associate Professor Stephen Courtenay
Location  Albany Campus, QA 3.48
Telephone  (09) 414 0800 extn: 9209
E-mail  S.M.Courtenay@massey.ac.nz

Prescription  An in-depth study of selected contemporary financial accounting and external reporting issues through a review of the relevant literature.

Credits  30.

Offering  Semester Two: Internal Albany and Distance Learning.

Prerequisites  Graduate status and 110.309 or Permission HOS. (Recommended Prerequisite or Corequisite: 110.717)

Introduction  This paper is designed to allow you to explore contemporary issues in financial accounting and external reporting issues. The framework for this exploration is:

- Paper summaries, critiques and discussions addressing contemporary financial accounting and external reporting issues.
- A report developed to address a contemporary financial accounting issue.

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Analyse and critically evaluate contemporary accounting issues.
2. Undertake and interpret the significance of the results.
3. Communicate research findings in a manner that will assist the application in financial accounting practice.

Assessment  1. Presentation of research paper critiques
2. Presentation of research proposal
3. Participation
4. Written research review or project

Contact Courses  Three weekend block courses in July, August and September
110.711 Advanced Accounting Theory

Paper Co-ordinator: Professor Asheq Rahman
Location: Albany Campus, QA 3.41
Telephone: (09) 414 0800 extn: 9587
E-mail: A.R.Rahman@massey.ac.nz

Prescription: This paper is designed for students who wish to study accounting theory at an advanced level. Students will be introduced to the theoretical developments in accounting and the philosophical perspectives underpinning accounting theories.

Credits: 30.

Offering: Semester One: Internal Albany and Distance Learning.

Prerequisites: Graduate Status and 110.311 or 110.309, or Permission HOS.

Introduction: The aim of this paper is to create an understanding of the theoretical developments in accounting and introduce the philosophical perspectives underpinning accounting theories.

It is designed to provide you with a better understanding of accounting so that you are better equipped to make a useful contribution to the advancement of the discipline.

Learning Outcomes: Students who successfully complete this paper should be able to:

1. Discuss the historical, philosophical and theoretical underpinnings of various issues related to accounting research and practice.
2. Critically examine conventional accounting wisdom.
3. Explain the various frameworks available for resolving accounting issues.

Assessment: Assessment will be continuous.

a. Class presentations (3) 30%
b. Assignments (3) 40%
c. Class participation and brief reviews 30%

Contact Courses: Attendance Absolutely Compulsory

17th & 18th March 2013 Albany
15th & 16th April 2013 Albany
19th & 20th May 2013 Albany
110.714 Social and Environmental Accounting  
(Not offered in 2013)

Prescription  A study of the theory and practice of accounting for social and environmental events. This relatively new area of accounting has an extensive and growing literature. Participants will examine recent annual reports to locate practical examples of Social and Environmental Accounting.

Credits  30.

Offering  Not offered in 2013.

Prerequisites  Graduate Status and Permission HOS.

Introduction  The issues covered by this paper include the arguments that may be used to advocate the inclusion of additional non-traditional socially orientated information in the published reports of organisations. The arguments examined are broadly categorised as those relating to the capital market, the social contract of business with society, organisational legitimacy and the position of the critical theorists.

It is also relevant to look at the arguments for and against including this topic in a University curriculum; and also how these ideas may be realistically incorporated into the reporting activities of an organisation.

Although social accounting has been discussed for more than 25 years, environmental accounting has only featured as a separate category for the past ten years. Both of these aspects of reporting are examined as part of the course. The recent debate on sustainability reporting and recent developments in the level of sustainability or Triple Bottom Line reporting is also covered within the scope of the course.

The final aspect of the course is to look forward to what developments can be expected to occur over the coming years. A focus on your views as to what might occur and why this may happen is an important element of the course.

Learning Outcomes  At the end of this course, students should be able to:

- Demonstrate an understanding of the basic concepts underlying social and environmental accounting, including the arguments used in favour of, and against, these developments.
- Critically evaluate corporate reporting practises in order to identify information of a social and environmental nature and to make judgements about this information.
- Specify the type of social and environmental information you would like to see in the reports of organisations.
• Make appropriate and informed statements about the future developments which you would like / expect to see in the field of social and environmental accounting.

Assessment

By four essays only, no examination.
110.717 Research Methods in Accounting

Paper Co-ordinator  Professor Michael Bradbury
Location            Albany Campus, QA 3.54
Telephone           (09) 414 0800 extn: 9415
E-mail              M.E.Bradbury@massey.ac.nz

Prescription        This paper explores a range of approaches to researching accounting issues and examines tools and techniques that are available for research in accounting.

Credits             30.

Offering            Semester One: Internal Albany and Distance Learning.

Prerequisites       Graduate Status and Permission HOS.

Introduction        The aim of this paper is to introduce students to the process of accounting research. A range of research approaches, techniques, and skills will be examined, and on satisfactory completion of this paper, students should be able to read accounting research and to critically evaluate the work of others.

The paper will be conducted through discussion and assignments. Each student will be required to discuss accounting research and critique published accounting research.

This paper is one of the core papers for postgraduate studies in accounting, especially the MBS in Accountancy. Along with papers like 110.710 and 110.720, this paper builds a base for the student to conduct scholarly research in specific areas of accounting.

Before undertaking 110.717, you should be aware that this is a demanding paper. It requires a substantial amount of reading and there are numerous assignments. If you cannot or do not wish to read all the assigned readings or do all the assignments, you should withdraw from the course. Also, it is expected that all students will have taken at least an undergraduate course in statistics.

Learning Outcomes   Students who successfully complete this paper should be able to:

1. Critically evaluate accounting research.
2. Explain the major steps in the research process.
3. Communicate research findings orally and in writing.

Assessment          Assessment will be continuous, and will be based upon:

1. Participation in contact courses  5%
2. Research reviews                  10%
3. Article critique                  25%
4. Assignments                       60%

100%
The weights of these components will depend on the number of students in the class and may need to be amended at the start of the course.

**Contact Courses**

At the time of writing, there is a one-day contact course pencilled in for March 2013. However, we are planning to replace the contact course with more regular tutorials on adobe connect and the course material with adobe presenter.
110.718 International Accounting
(Not offered in 2013)

Prescription A study of accounting with particular reference to information
disclosure and financial decision-making at an international level.

Credits 30.

Offering Not offered in 2013.

Prerequisites Graduate Status and Permission HOS.

Introduction This paper aims to provide you with an understanding of the
international dimensions of accounting and financial reporting issues. The paper is
designed to assist you with learning technical and problem-setting/solving skills as well as enhancing your awareness of
the issues relevant to financial decision making at a global level.

Learning Outcomes At the end of this course, students should be able to:

- Explain the meaning of International Accounting.
- Identify the possible reasons for International Diversity in Accounting and Financial Reporting.
- Examine the issues associated with the current trend towards Convergence of Accounting and Financial Reporting Practices.
- Discuss International Auditing, Management Accounting and Taxation Issues.

Assessment Leading and participating in, discussions 15%
Exercises 15%
Critique of Assigned Readings 15%
Research Proposal preparation and presentation 15%
Assignment One 20%
Assignment Two 20%

100%
110.720 Contemporary Issues in Management Accounting

(Not offered in 2013)

Prescription
An examination of the historical and theoretical development of management accounting, with emphasis on contemporary management accounting issues and practise.

Credits
30.

Offering
Not offered in 2013.

Prerequisites
Graduate status and 110.329, Permission HOS.

Introduction
The purpose of this course is to examine in depth some aspects of contemporary management accounting. The paper builds on the material covered in undergraduate management accounting courses and extends the focus to the underlying theories and methodologies that inform the structure and scope of contemporary management and costing accounting systems. Students will develop their understanding of the role of research, and its interface with practice in the evolution and development of management and cost accounting.

Learning Outcomes
Students who successfully complete this paper should be able to:

1. Analyse the historical, theoretical and methodological underpinnings of management accounting research and practice.
2. Analyse and critically evaluate contemporary management accounting issues and practices.
3. Undertake management accounting research in an applied setting and effectively communicate the results.

Assessment

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Article reviews and Critiques</td>
<td>30%</td>
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<tr>
<td>Class Preparation</td>
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<tr>
<td>Research Proposal</td>
<td>10%</td>
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<tr>
<td>Research Report</td>
<td>40%</td>
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</tbody>
</table>

Contact Courses
Attendance absolutely compulsory (internal and distance students)
110.770  Contemporary Issues in Auditing

(Not offered in 2013)

Prescription
The study of contemporary issues of auditors’ independence, judgement, and reporting to regulatory authorities.

Credits
30.

Offering
Not offered in 2013.

Prerequisites
Graduate Status and 110.379 or Permission HOS.

Introduction
110.770 is a research based postgraduate paper. This paper is intended for those students who have an academic, rather than a practical interest in auditing. It assumes that students have already successfully completed an undergraduate course in auditing and have an interest in the subject area. The paper is designed as an introduction to auditing research and, therefore, should be seen as a learning experience in audit research, it is most definitely not aimed at expert researchers or those who seek training in the practice of auditing.

110.770 requires students to take responsibility for their own learning. It is, therefore, essential that students are interested in the subject of auditing, are prepared to read widely in the area and to think about the issues encountered. Students will also be expected to develop the ability to criticize contemporary audit thought and practice, and be able to support such criticism with sound argument. Allied to the criticism of contemporary audit practice, students are expected to develop a vision of the manner in which auditing is, and should be, evolving, and the nature and causes for concern with contemporary audit practice.

Learning Outcomes
At the end of this course, students should be able to:

- Broaden and extend the student’s knowledge of auditing.
- Induce a critical approach to current auditing concepts and practice.
- Investigate the future development of auditing.
- Introduce the student to research into auditing matters.
- Develop the student’s research skills by assisting them to produce a research report on an audit related matter.
- Promote the development and dissemination of audit philosophy and practice (by requiring students to undertake a piece of audit related research).
110.780  Contemporary Issues in Taxation

Paper Co-ordinator  Dr Lin Mei Tan  
Location  Manawatu Campus, SST 1.27  
Telephone  (06) 356 9099 extn: 2172  
E-mail  l.m.tan@massey.ac.nz

Prescription  A study of contemporary issues in taxation legislation and practice.

Credits  30.

Offering  Semester Two: Internal Albany and Distance Learning.

Prerequisites  Graduate Status and 110.389, or Permission HOS.

Introduction  The main thrust of this paper is to focus on contemporary issues in New Zealand taxation. The knowledge gained from here should help you to interpret and apply the tax legislation as well as to make your own value judgments about various other tax issues.

Learning Outcomes  Students who successfully complete this paper should be able to:
1. Evaluate selected theoretical frameworks of taxation and critically appraise contemporary issues in taxation in this context.
2. Analyse and critically evaluate selected areas of taxation research.
3. Undertake research in an applied taxation setting and effectively communicate the results.

Assessment  
Assignment 1  12th August 2013  20%  
Assignment 2  9th September 2013  20%  
Assignment 3  7th October 2013  20%  
Research Proposal (and presentation 5%)  28th October 2013  25%  
Class Participation  15%  
Total  100%

Contact Courses  Attendance Absolutely Compulsory

2nd & 3rd August 2013  Albany  
30th & 31st August 2013  Albany  
4th & 5th October 2013  Albany
110.784 Contemporary Issues in Tax Policy

(Not offered in 2013)

Prescription
A study of contemporary issues in taxation policy, administration and imposition. This paper examines taxation policy within New Zealand with appropriate references made to policies implemented in other counties.

Credits
30.

Offering
Not offered in 2013.

Prerequisite
Graduate status and Permission HOS or 110.380 or 110.389.

Introduction
This paper is one of the 110.7xx papers you can select for the following postgraduate programmes: BBS (Hons), PGDipAcc, MMgt - Accountancy, and MBS (Accountancy).

The main thrust of this paper is to provide you with an understanding of taxation principles and policies. The knowledge gained from here should help you to evaluate tax policy choices as well as to make your own value judgments about various tax issues.

Learning Outcomes
At the end of this course, students should be able:

- To identify and explain the basic concepts and principles of taxation.
- To recognise the economic and social implications of the various tax systems used by government to raise revenues.
- To evaluate, at least some of the strengths and weaknesses of the current tax system.
- To outline arguments for or against the alternative taxation policies that can be used.

Assessment

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Four assignments</td>
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</tr>
<tr>
<td>Research Proposal</td>
<td>10%</td>
</tr>
<tr>
<td>Seminar Presentation</td>
<td>10%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100%</td>
</tr>
</tbody>
</table>
110.790  Special Topic (PhD Candidates)

Paper Co-ordinator  Professor Fawzi Laswad  
Location  Manawatu (Turitea) Campus  
Telephone  (06) 356 9099 extn: 81593   
E-mail  F.Laswad@massey.ac.nz  

Prescription  This course comprises a literature review and is part of the coursework component of the PhD programme within the School of Accountancy. Students are required to present a seminar in the School Staff Seminar Series, prior to the completion of assessment. The seminar will constitute the findings of the review and be in the form of a research proposal identifying the key issues of the doctoral research being undertaken by the student. As doctoral research varies in form and structure, there is no specific format for the evaluation and assessment of the final report. The final grade is collectively assessed by all PhD supervisors of the candidate.  

Credits  30.  
Offering  Double Semester, Distance Learning and Internal.  
Prerequisite  Graduate Status and Permission HOS.
110.792 Special Topic
(Not offered in 2013)

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location              Albany Campus, QA 3.20
Telephone             (09) 414 0800 extn: 9489
E-mail                J.Wickramasinghe@massey.ac.nz

Prescription          Special Topics are courses of study organised by a Course Co-
                        ordinator. The area of study may be specific to the student, and on a
                        topic not being offered in an existing course. The course of study may
                        be examined by one assignment or project or by a series of continuous
                        assessments.

                        Special topics cannot be taken in lieu of 110.717 Research Methods in
                        Accounting or Research Reports. Candidates for the Master of Business
                        Studies in Accountancy will normally be restricted to taking one Special
                        Topic.

Credits               30.
Offering             Not offered 2013.
Prerequisite         Graduate Status and Permission HOS.
Assessment           The course of study may be examined by one assessment or project
                        or by a series of continuous assessments.
### 110.795 Special Topic

(Not offered in 2013)

| Prescription | Special Topics are courses of study organised by a Course Co-ordinator. The area of study may be specific to the student, and on a topic not being offered in an existing course. The course of study may be examined by one assignment or project or by a series of continuous assessments. Special topics cannot be taken in lieu of 110.717 Research Methods in Accounting or Research Reports. Candidates for the Master of Business Studies in Accountancy will normally be restricted to taking one Special Topic. |
| Credits | 30. |
| Offering | Not offered in 2013. |
| Prerequisite | Graduate Status and Permission HOS. |
| Assessment | The course of study may be examined by one assessment or project or by a series of continuous assessments. |
110.796  Research Report

Paper Co-ordinator  Dr Jayantha Wickramasinghe

Location  Albany Campus, QA 3.20

Telephone  (09) 414 0800 extn: 9489

E-mail  J.Wickramasinghe@massey.ac.nz

Prescription  The Research Report is a piece of advanced research on a topic negotiated between an individual student, research supervisor and the Head of School.

Credits  60.

Offering  Semester Two:  Internal Albany
Double Semester:  Distance Learning.

Prerequisite  Graduate Status and Permission HOS.

Assessment  Seminar Presentations

<table>
<thead>
<tr>
<th>Assessment</th>
<th>First Seminar</th>
<th>Second Seminar</th>
<th>Final Report</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>5%</td>
<td>10%</td>
<td>85%</td>
</tr>
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<td></td>
<td>100%</td>
</tr>
</tbody>
</table>

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Critically evaluate research and theory in an area of the discipline under study.

2. Critically discuss the knowledge pertinent to an area of the discipline under study.

3. Demonstrate an understanding of a research process.

4. Conduct research in an area relevant to the discipline under study.

5. Convey their research findings in a manner that is appropriate to their intended audience.
110.799  Research Report

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location  Albany Campus, QA 3.20
Telephone  (09) 414 0800 extn: 9489
E-mail  J.Wickramasinghe@massey.ac.nz

Prescription  The Research Report is a piece of advanced research on a topic negotiated between an individual student, research supervisor and the Head of School.

Credits  30.

Offering  Semester One:  Internal Albany.
Internal and Distance Learning Palmerston North.

Semester Two:  Internal Albany.
Internal and Distance Learning Palmerston North.

Double Semester:  Internal Albany.
Distance Learning Palmerston North.

Prerequisite/Corequisite  Graduate Status and Permission HOS.

Introduction  The general aim of the Research Report paper is to provide graduate students with an opportunity to conduct an extended, systematic enquiry under supervision into an area of accounting which interests them. More specifically, on completion of the course students should be able to demonstrate:

1. a contribution to specialised knowledge about their field of interest;
2. an improvement in their research skills.

To succeed in this course, students must demonstrate their abilities in analysis and synthesis at a high level of sophistication appropriate to the chosen research problem.

Assessment  Seminar Presentations
First Seminar  5%
Second Seminar  10%  15%
Final Report  85%
100%

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Critically evaluate research and theory in an area of the discipline under study.
2. Critically discuss the knowledge pertinent to an area of the discipline under study.
3. Demonstrate an understanding of a research process.

4. Conduct research in an area relevant to the discipline under study.

5. Convey their research findings in a manner that is appropriate to their intended audience.
### 110.800 MPhil - Accounting

<table>
<thead>
<tr>
<th><strong>Paper Co-ordinator</strong></th>
<th>Professor Fawzi Laswad</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Location</strong></td>
<td>Manawatu (Turitea) Campus</td>
</tr>
<tr>
<td><strong>Telephone</strong></td>
<td>(06) 356 9099 extn: 81593</td>
</tr>
<tr>
<td><strong>E-mail</strong></td>
<td><a href="mailto:F.Laswad@massey.ac.nz">F.Laswad@massey.ac.nz</a></td>
</tr>
<tr>
<td><strong>Credits</strong></td>
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<tr>
<td><strong>Offering</strong></td>
<td><strong>Double Semester</strong>: Internal Palmerston North.</td>
</tr>
<tr>
<td><strong>Prerequisite/Corequisite</strong></td>
<td>Graduate Status and Permission HOS.</td>
</tr>
</tbody>
</table>
110.897  Thesis (Year 1)

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location  Albany Campus, QA 3.20
Telephone  (09) 414 0800 extn: 9489
E-mail  J.Wickramasinghe@massey.ac.nz

Credits  60.

Offering  Semester Two:  Internal and Distance Learning Palmerston North. Internal Albany.

Prerequisite/ Corequisite  Graduate Status and Permission HOS.

Learning Outcomes  Students who successfully complete this paper should be able to:

1. Critically evaluate research and theory in an area of the discipline under study.
2. Demonstrate a thorough understanding of the research process.
3. Contribute to the body of knowledge in an area of the discipline under study.
4. Conduct research in an area relevant to the discipline under study.
5. Convey their research findings in a manner that is appropriate to their intended audience.

Seminar Presentation  There is a requirement to formally present your research proposal at the early stage of the research of a School of Accountancy research seminar. The purpose of the presentation is to receive feedback on your research project.
110.898  Thesis (Year 2)

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location          Albany Campus, QA 3.20
Telephone        (09) 414 0800 extn: 9489
E-mail           J.Wickramasinghe@massey.ac.nz

Credits          60.
Offering     Semester One:  Internal and Distance Learning Palmerston North.  
                                      Internal Albany.
Prerequisite/   Graduate Status and Permission HOS.
Corequisite

Learning Outcomes  Students who successfully complete this paper should be able to:
1.  Critically evaluate research and theory in an area of the 
    discipline under study.
2.  Demonstrate a thorough understanding of the research 
    process.
3.  Contribute to the body of knowledge in an area of the 
    discipline under study.
4.  Conduct research in an area relevant to the discipline under 
    study.
5.  Convey their research findings in a manner that is appropriate 
    to their intended audience.

Seminar Presentation  There is a requirement to formally present your research proposal 
at the early stage of the research of a School of Accountancy 
research seminar. The purpose of the presentation is to receive 
feedback on your research project.
110.899  MBS Thesis – Accountancy

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location          Albany Campus, QA 3.20
Telephone         (09) 414 0800 extn: 9489
E-mail            J.Wickramasinghe@massey.ac.nz

Prescription      The MBS Thesis is a single piece of advanced research on a topic negotiated between an individual student, Research Supervisor and the Head of School.

Credits           120.

Offering          Double Semester: Internal Albany.
                  Double Semester: Internal and Distance Learning Palmerton North.

Prerequisites     Graduate Status and Permission HOS.

Learning Outcomes Students who successfully complete this paper should be able to:

1. Critically evaluate research and theory in an area of the discipline under study.

2. Demonstrate a thorough understanding of the research process.

3. Contribute to the body of knowledge in an area of the discipline under study.

4. Conduct research in an area relevant to the discipline under study.

5. Convey their research findings in a manner that is appropriate to their intended audience.

Seminar Presentations There is a requirement to formally present your research proposal at the early stage of the research and your findings at the conclusion stage of the thesis at a School of Accountancy research seminar. The purpose of the presentations is to receive feedback and to share the results of your research.
### 110.900  PhD in Accounting

<table>
<thead>
<tr>
<th><strong>Paper Co-ordinator</strong></th>
<th>Professor Fawzi Laswad</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Location</strong></td>
<td>Manawatu (Turitea) Campus</td>
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<tr>
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<tr>
<td><strong>E-mail</strong></td>
<td><a href="mailto:F.Laswad@massey.ac.nz">F.Laswad@massey.ac.nz</a></td>
</tr>
</tbody>
</table>

**Credits** 120.

**Offering**  
Double Semester: Internal and Distance Learning.

**Prerequisites**  
Graduate Status and Permission HOS.
Postgraduate Programmes in Business Law

1. PhD in Business Law

Prospective candidates are normally expected to hold a Bachelor’s or Master’s degree with First Class or Second Class Division I Honours. The degree of Doctor of Philosophy is awarded for a thesis which is a significant contribution to the knowledge and understanding of a field of business law.

PhD candidates writing a thesis in a field of business law will be enrolled in 155.900 Doctor of Philosophy.

Prospective candidates should contact:

Associate Professor Lindsay Trotman  or  Dr Matthew Berkahn
Manawatu (Turitea) Campus  Manawatu (Turitea) Campus
Phone: (06) 356 9099 extn 2222  Phone: (06) 356 9099 extn 2147
Email: L.G.S.Trotman@massey.ac.nz  Email: M.A.Berkahn@massey.ac.nz

2. MPhil (BusStuds) in Business Law

The degree of Master of Philosophy is a 240 credit programme requiring HOD and Graduate Studies Committee approval for entry.

The MPhil degree normally comprises an approved programme of eight 30 credit papers. In exceptional circumstances approval may be given for a single enrolment in 155.800 Master of Philosophy. Any inquiries concerning 155.800 should be made to Ms Alison Gustafson, Postgraduate Administrator, College of Business, email: A.H.Gustafson@massey.ac.nz, telephone (06) 356 9099 extension 2419, facsimile (06) 350 5608

3. PGDipBusAdmin endorsed Business Law

It is possible to commence postgraduate studies in business law without any previous legal study via the Postgraduate Diploma in Business and Administration. This qualification requires 120 approved credits. The Diploma may be awarded with an endorsement in Business Law if the 120 approved credits include at least 90 credits from Business Law subjects (some of which may be offered by other departments). For students without any previous legal study, 155.700 Fundamentals of Law is a prerequisite for entry into other 700 level business law papers. This paper is designed to provide students with an overview of the legal system and those aspects of the law which particularly affect business.

Students with previous legal study may also pursue the PGDipBusAdmin endorsed in business law. 155.700 is not available to such students nor are any business law papers which substantially overlap with the previous study.
4. **PGDipBusAdmin Unendorsed**

The PGDipBusAdmin may be awarded without any endorsement. An unendorsed PGDipBusAdmin requires 120 approved credits which might be drawn from up to four different disciplines. Students may include one or more business law papers in an unendorsed PGDipBusAdmin. For students with no previous legal study, 155.700 Fundamentals of Law is a prerequisite for entry into other 700 level business law papers. Students with previous law study may pursue an unendorsed PGDipBusAdmin but are restricted from taking 155.700 and any business law papers which substantially overlap with their previous study.

**Other Postgraduate Programmes**

In addition, some postgraduate Business Law papers (155.700 Fundamentals of Law, 155.702 and 155.705 Special Topics) may be credited towards other Postgraduate Programmes, including:

- MBA
- PGDipBusAdmin Endorsed other than Business Law
- PGDipBank

Students interested in these options should consult with the relevant Programme Coordinator/Director.

**Postgraduate Business Law Papers**

There are two types of postgraduate papers in business law.

1. A small number of taught 700-level papers such as Fundamentals of Law, Corporate Governance and Tax papers.
2. 700-level special topic papers in business law.
Prescriptions of Postgraduate Papers in Business Law

155.700 Fundamentals of Law

Paper Co-ordinator Dr Matthew Berkahn
Location Manawatu (Turitea) Campus
Telephone (06) 356 9099 extn: 2147
E-mail M.A.Berkahn@massey.ac.nz

Prescription This paper provides a grounding in the New Zealand legal system and selected aspects of the relationship between law and business by examining contract and negligence law and other contemporary legal issues. It will also introduce students to legal research and writing.

The paper is divided into four parts, as follows:

Part 1: Legal System
Part 2: Contract
Part 3: Tort
Part 4: Company and Property

Credits 30.

Offering Double Semester and Summer School: Distance Learning.

Prerequisites Graduate Status and Permission HOS.

Learning Outcomes Students who successfully complete this paper should be able to:

1. Explain the elementary principles, processes and institutions of the law in New Zealand.
2. Critically analyse and evaluate the law in selected areas relevant to New Zealand business, in its historical and theoretical context.
4. Undertake independent study and research in areas of law that are relevant to New Zealand business.

Assessment

<table>
<thead>
<tr>
<th>Assessment</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Three Assignments</td>
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</tr>
<tr>
<td>Final Exam</td>
<td>55%</td>
</tr>
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<td></td>
<td>100%</td>
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</table>

Contact Courses There are no Contact Courses for this paper.
**155.704 Corporate Governance**

**Paper Co-ordinator**  
Dr Matthew Berkahn

**Location**  
Manawatu (Turitea) Campus

**Telephone**  
(06) 356 9099 extn: 2147

**E-mail**  
M.A.Berkahn@massey.ac.nz

**Prescription**  
A study of the principles of corporate governance including the legal and ethical responsibilities of corporate managers.

**Credits**  
30.

**Offering**  
**Summer School**: Distance Learning.

**Prerequisites**  
Graduate Status, Permission HOS and 155.200 or 155.203.

**Learning Outcome**  
Students who successfully complete this paper should be able to:

1. Evaluate the role of ethics in business and apply the principles to practical ethical problems.

2. Apply and critique the legal controls governing company meetings with specific reference to the Companies Act 1993.

3. Critically analyse the concept of “corporate governance”, the law relating to directors’ duties set out in the Companies Act 1993, and the issues that arise from the application of those duties.

4. Apply the law relating to directors as agents of the company.

5. Apply the law of corporate criminal responsibility to the roles and responsibilities of company agents in problem situations.

**Assessment**  
Three Assignments 50%  
Final Examination 50%  
100%

**Contact Courses**  
There are no Contact Courses for this paper.
# 155.771 Law of Business

**Paper Co-ordinator**  
Associate Professor Lindsay Trotman

**Location**  
SSE 2.46, Manawatu Campus

**Telephone**  
(06) 356 9099 extn: 2222

**E-mail**  
L.G.S.Trotman@massey.ac.nz

**Prescription**  
The legal system and the law of business organisations and its relevance to the accounting and finance profession.

**Credits**  
15

**Offering**  
**Semester Two:** Block (Wellington) and Distance Learning.

**Prerequisites**  
Graduate Status and permission HOS.

**Learning Outcomes**  
Students who successfully complete this paper should be able to:

1. Explain the principles, processes and institutions of the law in New Zealand and identify appropriate strategies for neutralising or minimising the risk of legal liability.

2. Explain the origins and history of New Zealand company law.

3. Apply and critique the current legal controls relating to the birth, life and death of New Zealand companies.

4. Identify solutions to legal problems.

5. Undertake independent research into areas of law that are relevant to New Zealand business.

**Assessment**  
Assessment will be continuous.

- **Test**  
  - 15%

- **Essay**  
  - 20%

- **Final Examination**  
  - 65%
  - 100%
155.798 / 155.799 Research Reports

Paper Co-ordinator  Dr Matthew Berkahn
Location            Manawatu (Turitea) Campus
Telephone           (06) 356 9099 extn: 2147
E-mail              M.A.Berkahn@massey.ac.nz

Prescription        Students are required to write a report based on independent research. The research topic and appropriate supervision must be arranged with the HOS prior to enrolment.

Credits             30.

Offering            155.798 – Summer School: Distance Learning.
                    155.799 – Semester One, Semester Two and Double Semester Distance Learning.

Prerequisites       Graduate Status and Permission HOS.

Learning Outcomes   Students who successfully complete this paper should be able to:
                    1. Critically evaluate research and theory in an area of the discipline under study.
                    2. Critically discuss the knowledge pertinent to an area of the discipline under study.
                    3. Demonstrate an understanding of a research process.
                    4. Conduct research in an area relevant to the discipline under study.
                    5. Convey their research findings in a manner that is appropriate to their intended audience.
**155.702 / 155.705 Special Topics**

**Paper Co-ordinator**  Dr Matthew Berkahn  
**Location**  Manawatu (Turitea) Campus  
**Telephone**  (06) 356 9099  extn 2147  
**E-mail**  M.A.Berkahn@massey.ac.nz

Head of School has delegated approval into any law special topic papers to Associate Professor Lindsay Trotman and Dr Matthew Berkahn. If you have any interest in a 700-level special topic, you should contact Associate Professor Trotman or Dr Berkahn directly.

Special Topics provide considerable flexibility. They can be customised to meet individual student needs. Generally special topics are constructed in either of the following two ways:

1. A personal course of study negotiated between an individual student and the paper co-ordinator. Such special topics generally require the submission of 1 or more research essays. A supervisor will be assigned to each such special topic. The extent of supervision will vary depending on the arrangements made between each student and their supervisor. Once a topic or topics is agreed upon, students usually undertake independent research before submitting one or more drafts for comment. A special topic constructed in this way may comprise a number of, usually, related works. It may also comprise a single piece of written work. When it does it is akin to a 30 credit research report.

2. Completion of a 15 credit undergraduate paper not previously studied coupled with a research essay of approximately 6,000-7,000 words (details of which appear on the following page). Completion of the undergraduate paper requires a student to submit all assignments for the course (as per administration guides) and to sit the final exam. The administration and study guides will be provided and students will have access to Stream. The student’s grade in the undergraduate course will make up 50% of their special topic mark.

**Undergraduate Business Law papers that may comprise part of a Postgraduate Special Topic include:**

- 155.201 Law of Property
- 155.203 Law of Business Organisations
- 155.210 Commercial Law
- 155.301 Employment Law
- 155.313 Commercial Transactions Contrary to Conscience
- 155.315 Sport Law

**Prescriptions of Undergraduate Business Law papers can be found at:**

(a) http://www-accountancy.massey.ac.nz
(b) The Undergraduate Handbook.
The Research Essay

The remaining 50% of your assessment is to be on the basis of a research essay you are to negotiate with the undergraduate paper co-ordinator. This research essay is to be on a single topic and to be between 6,000 and 7,000 words. You need to start the process of considering what area of the paper you would like to consider in your research essay fairly early; take some time to familiarise yourself with the paper and its scope and then contact the undergraduate paper co-ordinator to discuss your intentions.

Proposals

It is a very good idea to work up a formal proposal; identifying the area of study, the particular issues you wish to consider, listing materials you have already consulted or know to be available, identifying any perceived needs for materials you have not located and giving as full an account as you can of the direction your essay will take in its final form.

This will enable the undergraduate paper co-ordinator to see that there is an appropriate level of work required and that you do have access to materials, which is an important factor. While it is appreciated this is a relatively small piece of work, a certain amount of independent research is expected of you into relevant cases, texts and journal articles.

Formulating a proposal also means that you have gone a long way towards capturing your ideas for research and gives your marker a way to assess the final product against the original intention.

Draft Papers

Students are encouraged to send in a draft for comment before submission of the final paper for assessment. This is to facilitate feedback to you for incorporation into the final version, which, in the case of double semester and semester two enrolments, must be submitted to the undergraduate paper co-ordinator no later than 31 October. Because of the need to submit double semester and semester two results by early December, the undergraduate paper co-ordinator may not be able to consider extensions beyond 31 October for submission of the final version.

Taking those dates into account, obviously the earlier you can submit a draft the more value you will get from the exercise. The date of submission for drafts is a matter for negotiation with the undergraduate paper co-ordinator. The undergraduate paper co-ordinator will need time to consider a draft and you may then require time to respond to any suggestions made. Papers intended to be drafts should be clearly marked as such.

Style, Format and Grades

You need to pay attention to proper footnoting (the preferred style is to have the footnote at the bottom of each page as it arises). The convention with case names and statutes is that they are italicised and the citation of a case name is generally recorded in a footnote. A full bibliography should be appended.

One question that many students have is “what should my final essay look like?” The ideal is a piece of writing which can immediately be published in a law-related journal, for which you can reasonably expect to be awarded a grade in the A range. This would require a
degree of conceptual analysis going beyond the merely descriptive, so that there is a degree of critical commentary by the writer on a particular aspect of the law.

A purely descriptive work, where you have summarised and synthesised materials which have already been produced but not provided a critical perspective, is generally still a worthwhile accomplishment but in general is rewarded with a grade in the B range.

A grade in the C range indicates that you have reached and demonstrated some understanding of the relevant law but have not really dealt appropriately or sufficiently with materials or, possibly, where you have, your essay is defective for reasons of narrative flow, grammar and other basic elements of good writing.

A grade of D or E indicates that you have not demonstrated a proper understanding of the relevant law or that you have not really dealt appropriately or sufficiently with materials or that your report is defective for reasons of narrative flow, grammar or other basic elements of good writing.
155.800 MPhil in Business Law  
155.897 / 155.898 / 155.899 Thesis in Business Law

**Prescription**
Students are required to write a thesis based on independent research. The thesis topic and appropriate supervision must be arranged with the HOS prior to enrolment.

**Credits**
- 60 (155.897 and 155.898).
- 120 (155.800 and 155.899).

**Offering**
As required.

**Prerequisites**
Graduate Status and Permission HOS.

155.900 PhD in Business Law

**Credits**
120.

**Offering**
As required.

**Prerequisites**
Graduate Status and Permission HOS.
Research Fund/Scholarships

(a) New Zealand Institute of Chartered Accountants PhD Scholarships
Applications to:

The Research Director
New Zealand of Institute of Chartered Accountants
Cigna House
40 Mercer Street
WELLINGTON

Visit Institute's Website: www.nzica.com

(b) Bank of New Zealand Graduate Scholarships
Visit NZVCC website: www.nzvcc.ac.nz

(c) Bright Future Scholarship Scheme
Visit FRST's website: www.frst.govt.nz/students/awards-fellowships.cfm

(d) Freemasons Postgraduate Scholarship
Visit Freemasons website: www.freemasons.co.nz

(e) Goodman Family Scholarships
Email: Contact@massey.ac.nz

(f) Massey University Doctoral Scholarship
Email: Contact@massey.ac.nz

Or visit http://awards.massey.ac.nz/documents/140DoctoralScholarApp.doc

(g) NZ Federation of Graduate Women Manawatu Branch Scholarship
Email: Contact@massey.ac.nz

Note:
Some of these may change. Please refer to the Massey web site for an up to date version for scholarships.

For more detailed information, please visit the School of Accountancy website; http://accountancy.massey.ac.nz (then go through the ‘Postgraduate’ link).
## Appendix A:
### Schedule of Postgraduate Papers in Accountancy and Law - 2013
*(✓ offered in 2013)*

<table>
<thead>
<tr>
<th>Paper No:</th>
<th>Name:</th>
<th>2013</th>
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<tbody>
<tr>
<td>110.700</td>
<td>Accountancy for Business Administrators</td>
<td>x</td>
</tr>
<tr>
<td>110.701</td>
<td>Accounting Systems</td>
<td>✓</td>
</tr>
<tr>
<td>110.702</td>
<td>Financial Accounting and Reporting</td>
<td>✓</td>
</tr>
<tr>
<td>110.703</td>
<td>Management Accounting and Decision Making</td>
<td>✓</td>
</tr>
<tr>
<td>110.710</td>
<td>Contemporary Issues in Financial Accounting</td>
<td>✓</td>
</tr>
<tr>
<td>110.711</td>
<td>Advanced Accounting Theory</td>
<td>✓</td>
</tr>
<tr>
<td>110.714</td>
<td>Social and Environmental Accounting</td>
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<tr>
<td>110.717</td>
<td>Research Methods in Accounting</td>
<td>✓</td>
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<tr>
<td>110.718</td>
<td>International Accounting</td>
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</tr>
<tr>
<td>110.720</td>
<td>Contemporary Issues in Management Accounting</td>
<td>X</td>
</tr>
<tr>
<td>110.770</td>
<td>Contemporary Issues in Auditing</td>
<td>X</td>
</tr>
<tr>
<td>110.780</td>
<td>Contemporary Issues in Taxation</td>
<td>✓</td>
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<tr>
<td>110.784</td>
<td>Contemporary Issues in Taxation Policy</td>
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<tr>
<td>110.790</td>
<td>Special Topic (PhD)</td>
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<tr>
<td>110.792</td>
<td>Special Topic</td>
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<tr>
<td>110.795</td>
<td>Special Topic</td>
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</tr>
<tr>
<td>110.796</td>
<td>Research Report</td>
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<tr>
<td>110.799</td>
<td>Research Report</td>
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<tr>
<td>110.800</td>
<td>MPhil - Accounting</td>
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<tr>
<td>110.804</td>
<td>Advanced Financial Accounting and Reporting</td>
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<tr>
<td>110.805</td>
<td>Advanced Strategic Management Accounting</td>
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<tr>
<td>110.806</td>
<td>Auditing and Assurance</td>
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<tr>
<td>110.807</td>
<td>Tax</td>
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</tr>
<tr>
<td>110.899</td>
<td>Thesis (120 credits)</td>
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<tr>
<td>110.900</td>
<td>PhD in Accounting</td>
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</tr>
<tr>
<td>155.700</td>
<td>Fundamentals of Law</td>
<td>✓</td>
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<tr>
<td>155.702/705</td>
<td>Special Topics</td>
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<tr>
<td>155.704</td>
<td>Corporate Governance</td>
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<tr>
<td>155.771</td>
<td>Law of Business</td>
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<tr>
<td>155.798/799</td>
<td>Research Reports</td>
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<tr>
<td>155.800</td>
<td>MPhil in Business Law</td>
<td>If required</td>
</tr>
<tr>
<td>155.897/898/899</td>
<td>Thesis in Business Law</td>
<td>If required</td>
</tr>
<tr>
<td>155.900</td>
<td>PhD in Business Law</td>
<td>If required</td>
</tr>
</tbody>
</table>

### Notes:
1. The Head of School has the discretion to withdraw from offer any papers with very small enrolments even though they are ticked in the above list.
2. There is a possibility of new papers coming in later years.