The paper information and prescriptions included in this booklet are based on information available in November 2014. It is possible that there may be some minor changes before the 2015 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.
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. Some specific information about the PhD programmes in Accountancy and Business Law is included in this handbook.

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

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Students seeking entrance to a postgraduate programme offered by the Massey Business School (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.

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, QA 3.17  
Telephone: (09) 414 0800 extn: 43289  
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, Social Science Tower  
Telephone: (06) 356 9099 extn: 83940  
Email: L.G.S.Trotman@massey.ac.nz

Programme Director Master of Professional Accountancy and Finance

Professor Fawzi Laswad  
School of Accountancy  
Massey University  
Private Bag 11 222  
Palmerston North 4442  
Manawatu (Turitea) Campus, Social Science Tower  
Telephone: (06) 356 9099 extn: 83064  
Email: F.Laswad@massey.ac.nz
School of Accountancy PhD Programme Coordinator (Accountancy):

Dr Lin Mei Tan  
School of Accountancy  
Massey University  
Private Bag 11222  
Palmerston North  4442  
Manawatu (Turitea) Campus, Social Science Tower  
Telephone: (06) 356 9099 extn: 83943  
Email: L.M.Tan@massey.ac.nz

or

School of Accountancy Administrator

Jessica Watson  
School of Accountancy  
Massey University  
Private Bag 11222  
Palmerston North  4442  
Manawatu (Turitea) Campus, Social Science Tower  
Telephone: (06) 356 9099 extn: 83938  
Email: J.L.Watson@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: 63147  
Email: N.J.Batten@massey.ac.nz
Massey University Contact Centre

Our Contact Centre will provide information about Massey University programmes and papers and can refer you to a Student Advisor if necessary. A Student Advisor can provide advice on admission, progress to completion, progression between qualifications, as well as advice on planning and sequencing your paper choices.

**Telephone:** 0800 MASSEY (0800 627 739)
**Email:** contact@massey.ac.nz

**International Students**

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

- **Telephone:** + 64 6 356 9099
- **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 our International Office. The International office contact details are in the first web site below:

1. http://www.massey.ac.nz/massey/international/contact-us/contact-us_home.cfm
2. http://international.massey.ac.nz

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), which 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

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, Bachelor of Business Studies with Honours, Postgraduate Diploma in Accountancy (PGDipAcc), or equivalent other qualification.

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 in Accounting. For many students, the MBS degree will be the highest academic qualification to which they will aspire for their career needs. For other students the MBS may be on the pathway to a doctoral degree.

Candidates applying for the MBS program require a minimum of B- grade average in the final year (highest level) papers (or Permission Head of School) of their qualifying program.

Candidates seeking to enter the program from the BBS(Hons) in Accounting, PGDipAcc, or equivalent other program must structure their BBS(Hons) in Accounting, PGDipAcc or other to ensure compliance with the following overall requirements for the award of MBS in Accountancy:
One hundred and eighty credits from the following:

1. a research component consisting of (a) 110.717 (30 credits) and (b) 110.899 Thesis (120 credits) or 110.894 Research Report (60 credits);
2. at least 30 credits from 110.710, 110.711, 110.780 and 110.792.

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 the Bachelor of Business Studies in Accountancy, Bachelor of Business Studies with Honours in Accountancy, Postgraduate Diploma in Accountancy, Postgraduate Diploma in Professional Accounting, or equivalent other program. Applicants to the MMgt should have obtained a minimum B- grade average in their final year (highest level) papers of their qualifying program.

The MMgt programme must include one hundred and eighty credits from the following:

1. 110.895 Professional Practice (60 credits);
2. at least 120 credits from 110.710, 110.711, 110.780 and 110.792.

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 Albany campus or by distance.

The MPAF meets the academic requirements of the Chartered Accountants Australia and New Zealand (CAANZ).

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

**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 commenced in 2013. There are two starting dates each year, February/March (Semester 1) and August/September (Southern Spring Semester).

The MPAF can be completed on the Albany 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](http://www.facebook.com/MPAF.Massey), or the MPAF Handbook.

6. **Postgraduate Diploma in 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 (highest level) 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

Successful candidates who achieve at least a B- grade average in the PGDipAcc may apply to proceed to the MBS or MMgt. This is only possible where the papers taken for PGDipAcc are compatible with the requirements of the MBS/MMgt in Accountancy (see above sub-sections 3 and 4 for requirements).

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 Coordinator.
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 and 110.799;
2. At least 30 credits from 110.710, 110.711, and 110.780; and
3. 30 credits from an approved 700-level elective (only where the 120 credit requirement is not fulfilled with items 1. and 2. (above)).

Those intending to pursue a Master in Business Studies in Accountancy (MBS) programme after completing the BBS (Hons), utilising Regulation 3 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 sub-section 3. above). 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 2015)

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

Credits
30.

Offering
Not offered in 2015.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Internal Assessments</td>
<td>60%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>40%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>
110.710  Contemporary Issues in Financial Accounting

Paper Co-ordinator  Dr Ahsan Habib
Location  Albany Campus, QA 3.17
Telephone  (09) 414 0800 extn: 43299
E-mail  A.Habib@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 research and evaluate results.
3. Communicate the outcome of research and project analysis in an applied setting.

Assessment  1. Presentation of research paper critiques
2. Presentation of proposed research report
3. Class participation
4. Written research report

Contact Courses  Attendance absolutely compulsory

25th & 26th July 2015  Albany
22nd & 23rd August 2015  Albany
26th & 27th September 2015  Albany
110.711  Advanced Accounting Theory

Paper Co-ordinator  Dr Nirmala Nath  
Location  Manawatu Campus, Social Science Tower  
Telephone  (06) 356 9099 extn: 83946  
E-mail  N.Nath@massey.ac.nz

Prescription  This paper is designed for students who wish to continue their search for truth in accounting at an advanced level. They will be introduced to various conceptual issues espoused in the accounting literature such as the historical development of accounting, the relationship between philosophy of science and accounting, and the theoretical foundation of some of the important issues currently facing accounting as a profession.

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. Analyse 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 (2)  20%
b. Assignments (2)  60%
c. Class participation and brief reviews  20%

100%

Contact Course  Attendance Absolutely Compulsory

26th & 27th March 2015  Albany
110.717 Research Methods in Accounting

Paper Co-ordinator  Professor Michael Bradbury
Location  Albany Campus, QA 3.17
Telephone  (09) 414 0800  extn: 43291
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. As an integral part of the paper, students are required to prepare and present a research proposal.

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 weekly assignments. Student will be required to understand and critique published accounting research.

This paper is one of the core papers for the MBS in Accountancy. Along with papers like 110.710, 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 not enrol in 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. Criticise, defend and apply various conceptual bases for accounting research.
4. Communicate research findings orally and in writing.
Assessment

Assessment will be continuous, and will be based upon:

1. Research reviews 20%
2. Assignment 60%
3. Major assignments 20%

100%

Contact Courses

There are no contact courses for this paper. However, we are planning to have regular tutorials on adobe connect.
110.780  Contemporary Issues in Taxation
(Not offered in 2015)

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

Credits  30.

Offering  Not offered in 2015.

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  20%
- Assignment 2  20%
- Assignment 3  20%
- Research Proposal (and presentation 5%)  25%
- Class participation  15%

100%

Contact Courses  N/A
110.792 Special Topic

Paper Co-ordinator Dr Jayantha Wickramasinghe
Location Albany Campus, QA 3.17
Telephone (09) 414 0800 extn: 43298
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 Semester One: Internal Albany and Distance Learning.
Semester Two: Internal Albany and Distance Learning.
Double Semester: Internal Albany and Distance Learning.

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 3.17
Telephone       (09) 414 0800 extn: 43289
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 One: Internal Albany and Distance Learning.
                 Semester Two: Internal Albany and Distance Learning.
                 Double Semester: Internal Albany and Distance Learning.

Prerequisite     Graduate Status and Permission HOS.

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.
110.799 Research Report

**Paper Co-ordinator**  Dr Jayantha Wickramasinghe

**Location**  Albany Campus, QA 3.17

**Telephone**  (09) 414 0800 extn: 43289

**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 and Distance Learning.
- **Semester Two:** Internal Albany and Distance Learning.
- **Double Semester:** Internal Albany and Distance Learning.

**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

**Paper Co-ordinator**  Professor Fawzi Laswad  
**Location**  Manawatu (Turitea) Campus  
**Telephone**  (06) 356 9099 extn: 83064  
**E-mail**  F.Laswad@massey.ac.nz

**Credits**  120.  
**Offering**  **Double Semester:** Internal Palmerston North.

**Prerequisite/Corequisite**  Graduate Status and Permission HOS.
110.894 Research Report

**Paper Co-ordinator**  Dr Jayantha Wickramasinghe  
**Location**  Albany Campus, QA 3.17  
**Telephone**  (09) 414 0800 extn: 43289  
**E-mail**  J.Wickramasinghe@massey.ac.nz

**Prescription**  Candidates are required to conduct a piece of independent research under supervision and to produce a report of the research for examination.

**Credits**  60.

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

**Prerequisite**  An approved postgraduate research methods paper as specified in the schedule to the MBS.

**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.

Demonstrate an understanding of a research process by conducting research in an area relevant to the discipline under study. Convey their research findings in a manner that is appropriate to their intended audience.
110.895  Professional Practice

Paper Co-ordinator  Prof Fawzi Laswad
Location  Manawatu (Turitea) Campus
Telephone  (06) 356 9099 extn: 83064
E-mail  F.Laswad@massey.ac.nz

Prescription  Candidates will undertake professional practice within the subject area in which the Master of Management is being completed. Professional Practice may be conducted either individually or in groups and assessment of the outcome of the investigation may be in a variety of ways including written and oral presentations and case studies.

Credits  60.

Offering  Double Semester: Internal Albany and Distance Learning.

Prerequisite  Admission to Part Two of the Master of Management

Assessment  Seminar Presentation of Findings:    20%
             Final Report    80%
             100%

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

1.  Critically evaluate current knowledge and practice in an area of the discipline under study.
2.  Critically evaluate current trends against best practice in an area of the discipline under study.
3.  Apply the investigation process to an area relevant to the discipline under study.
4.  Convey the findings of the investigation in a manner that is appropriate to their intended audience.
110.897 Thesis (Year 1)

Paper Co-ordinator: Dr Jayantha Wickramasinghe
Location: Albany Campus, QA 3.17
Telephone: (09) 414 0800 extn: 43289
E-mail: J.Wickramasinghe@massey.ac.nz

Credits: 60.

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

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: Students are required to formally present their research proposal at an early stage of the research at a School of Accountancy research seminar. The purpose of the presentation is to receive feedback on the proposed research project.
110.898 Thesis (Year 2)

Paper Co-ordinator  Dr Jayantha Wickramasinghe
Location          Albany Campus, QA 3.17
Telephone        (09) 414 0800 extn: 43289
E-mail           J.Wickramasinghe@massey.ac.nz

Credits          60.

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

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 Students are required to present their complete or substantially complete research at a School of Accountancy research seminar. The purpose of the presentation is to obtain feedback on the work completed and share the findings.
110.899  MBS Thesis – Accountancy

**Paper Co-ordinator**  
Dr Jayantha Wickramasinghe

**Location**  
Albany Campus, QA 3.17

**Telephone**  
(09) 414 0800 extn: 43289

**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 and 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. 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**  
Students are required to present their research proposal at an early stage of the research work as well as the findings at the conclusion stage of the thesis at a School of Accountancy research seminar. The purpose of the presentations is to receive feedback on the work completed including the results of the research.
110.900  PhD in Accounting

Paper Co-ordinator  Professor Fawzi Laswad
Location  Manawatu (Turitea) Campus
Telephone  (06) 356 9099 extn: 83064
E-mail  F.Laswad@massey.ac.nz

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 83940 Phone: (06) 356 9099 extn 83944
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 83117, facsimile (06) 350 5608

3. PGDipBusAdmin

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. Students may include one or more business law papers in an unendorsed PGDipBusAdmin. 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. 155.700 is not available to such students nor are any business law papers which substantially overlap with the 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
- 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 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, SSE 2.45
Telephone             (06) 356 9099  extn: 83944
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              Semester One 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
Three Assignments      45%
Final Exam             55%
100%

Contact Courses       There are no Contact Courses for this paper.
155.704 Corporate Governance
(Not offered in 2015)

Paper Co-ordinator  Dr Matthew Berkahn
Location         Manawatu (Turitea) Campus, SSE 2.45
Telephone   (06) 356 9099  extn: 83944
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.
155.798 / 155.799 Research Reports

**Paper Co-ordinator**  
Dr Matthew Berkahn

**Location**  
Manawatu (Turitea) Campus, SSE 2.45

**Telephone**  
(06) 356 9099 extn: 83944

**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, SSE 2.45
Telephone (06) 356 9099 extn 83944
E-mail M.A.Berkahn@massey.ac.nz

The 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) Chartered Accountants Australia and New Zealand PhD Scholarships
    Email: scholarships@charteredaccountantsanz.com
    Or visit: www.nzica.com/scholarships

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

(c) Freemasons Scholarships
    Visit Freemasons website: www.freemasons.co.nz

(d) Massey University Doctoral Scholarship
    Email: Contact@massey.ac.nz
    Or visit http://awards.massey.ac.nz

(e) NZ Federation of Graduate Women Postgraduate Fellowship
    Email: Contact@massey.ac.nz
    Or visit http://awards.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 - 2015  
(✔ offered in 2015)

<table>
<thead>
<tr>
<th>Paper No:</th>
<th>Name:</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>110.700</td>
<td>Accountancy for Business Administrators</td>
<td>x</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>110.717</td>
<td>Research Methods in Accounting</td>
<td>✔</td>
</tr>
<tr>
<td>110.780</td>
<td>Contemporary Issues in Taxation</td>
<td>x</td>
</tr>
<tr>
<td>110.790</td>
<td>Special Topic (PhD)</td>
<td>✔</td>
</tr>
<tr>
<td>110.792</td>
<td>Special Topic</td>
<td>✔</td>
</tr>
<tr>
<td>110.796</td>
<td>Research Report</td>
<td>✔</td>
</tr>
<tr>
<td>110.799</td>
<td>Research Report</td>
<td>✔</td>
</tr>
<tr>
<td>110.800</td>
<td>MPhil – Accounting</td>
<td>✔</td>
</tr>
<tr>
<td>110.894</td>
<td>Research Report</td>
<td>✔</td>
</tr>
<tr>
<td>110.895</td>
<td>Professional Practice</td>
<td>✔</td>
</tr>
<tr>
<td>110.897</td>
<td>Thesis (Year 1)</td>
<td>✔</td>
</tr>
<tr>
<td>110.898</td>
<td>Thesis (Year 2)</td>
<td>✔</td>
</tr>
<tr>
<td>110.899</td>
<td>Thesis (120 credits)</td>
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</tr>
<tr>
<td>110.900</td>
<td>PhD in Accounting</td>
<td>✔</td>
</tr>
<tr>
<td>155.700</td>
<td>Fundamentals of Law</td>
<td>✔</td>
</tr>
<tr>
<td>155.702/705</td>
<td>Special Topics</td>
<td>✔</td>
</tr>
<tr>
<td>155.704</td>
<td>Corporate Governance</td>
<td>x</td>
</tr>
<tr>
<td>155.798/799</td>
<td>Research Reports</td>
<td>✔</td>
</tr>
<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.