



SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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ACCY 307 GOVERNMENT ACCOUNTING & FINANCE

Trimester 1 2005

COURSE OUTLINE

Contact Details

Lecturers:	Room	Phone	Email Address
Prof David Macdonald	RH 601	463 5938	David.Macdonald@vuw.ac.nz
Ms Gwenda Jensen	RH 602	463 6107	Gwenda.Jensen@vuw.ac.nz

Course Supervisors

Administrative:

Marina Dobrovolskaya RH 708 463 5775 Marina.Dobrovolskaya@vuw.ac.nz

Academic:

Ms Gwenda Jensen RH 602 463 6107 Gwenda.Jensen@vuw.ac.nz

Class Times and Room Numbers

Lecture Times:	Monday	10.30am – 12.20 noon	in RH LT 3
	Wednesday	1.40pm – 2.30 pm	in GB LT 4

You are required to attend tutorials, which begin in the third week of the course. You must sign up on Blackboard (<http://blackboard.scs.vuw.ac.nz> and select Discussion Board) during the first week of classes. The instructions for signing up are attached as page 6 of this Course Outline and will also be posted on the Announcements section of ACCY 307 on Blackboard. The final lists will be displayed on Blackboard during the second week.

Lecture and Tutorial Programme:

Week beginning	TOPIC	LECTURER
21 Feb	Introduction to the New Zealand Public Sector – Key Differences	Gwenda Jensen
28 Feb	Budgets, Appropriations and the Public Finance Act	Gwenda Jensen
7 March	Financial Reporting in the Public Sector Current Issues in Financial Reporting <i>Tutorial 1: Budgets, appropriations and financial reporting</i>	Gwenda Jensen
14 March	Financial Analysis and Monitoring <i>Tutorial 2: Financial reporting issues</i>	Gwenda Jensen
21 March	NZ's System of Public Sector Financial Management: Concepts, Financial Management Cycle, Processes, and Documents <i>Tutorial 3: Financial analysis</i>	David Macdonald
28 March	<i>Mid trimester break</i>	
11 April	Service Performance Reporting (Project due 11 April)	David Macdonald
18 April	Service Performance Reporting – current issues <i>Tutorial 4: Service performance reporting</i>	David Macdonald
25 April	Auditing in the Public Sector	David Macdonald
2 May	Local Government – Governance and Accountability <i>Tutorial 5: Public sector auditing</i> (Essay due 6 May)	David Macdonald
9 May	Crown Financial Management and the Fiscal Responsibility Act; Departmental Financial Management and the Capital Charge	Gwenda Jensen
16 May	Critiques of the New Zealand System <i>Tutorial 6: Evaluation of reforms, essay feedback</i>	David Macdonald
23 May	Test Monday 23 May time and place to be advised	Gwenda Jensen
30 May	<i>Mid year study break</i>	

Course Objectives

- To introduce students to accounting, financial management and auditing in the public sector.
- To provide an understanding of the public sector environment in New Zealand.
- To examine assumptions about public sector accounting.
- To develop reasoning, writing, and oral presentation skills.

Course Content

This course examines accounting in the context of the New Zealand public sector. The role and nature of public sector accounting, and the theories that underpin current accounting practices, will be discussed. Literature will be drawn from a range of disciplines, including economics and public management as well as accounting and finance.

Readings

For most class sessions there will be assigned readings. These are the **minimum** preparation required for each session. Reading in preparation for the essay and the project will need to be wider than the assigned readings. A *reading and resource list, assigned readings* and *tutorial questions* for the first 6 weeks will be provided during the first week of classes.

Materials and Equipment

Course Text: The Treasury Putting it Together – An Explanatory Guide to the New Zealand Public Sector Financial Management System Wellington 1996. (Available from the VUW bookshop or can be downloaded from the Treasury website.)

This book is not sufficient by itself to understand the material covered in this course. Some of its contents are now out-of-date.

Assessment Requirements

Project	30%	Due 11 April	See appendix 1.
Essay	30%	Due 6 May	See appendix 2.
Test	<u>40%</u>	23 May	
<i>Total</i>	<i>100%</i>		

Penalties

The essay and project are due in by **1 pm** on the day stated. 20% of the mark will be deducted for each day late. The test will be held on **Monday 31 May**, room to be advised. The test will last 100 minutes.

Mandatory Course Requirements

To pass this course, you must:

- (i) attend at least 75% of lectures and tutorials;
- (ii) complete all assessment items;
- (iii) achieve an overall pass mark for the assessed items of course work; and
- (iv) achieve 40% or more in the test.

General University Policies and Statutes

Students should familiarise themselves with the University's policies and statutes; particularly those regarding assessment and course of study requirements, and formal academic grievance procedures.

Student Conduct and Staff Conduct

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps can be taken if there is a complaint. For queries about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor. This Statute is available in the Faculty Student Administration Office or on the website at:

www.vuw.ac.nz/policy/StudentConduct.

The policy on Staff Conduct can be found on the VUW website at:

www.vuw.ac.nz/policy/StaffConduct.

Academic Grievances

If you have any academic problems with your course you should talk to the tutor or lecturer concerned or, if you are not satisfied with the result of that meeting, see the Head of School or the Associate Dean (Students) of your Faculty. Class representatives are available to assist you with this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website:

www.vuw.ac.nz/policy/AcademicGrievances.

Academic Integrity and Plagiarism

Academic integrity is about honesty – put simply it means **no cheating**. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is **prohibited** at Victoria.

The University defines plagiarism as follows:

Plagiarism is presenting someone else's work as if it were your own, whether you mean to or not.

'Someone else's work' means anything that is not your own idea, even if it is presented in your own style. It includes material from books, journals or any other printed source, the work of other students or staff, information from the Internet, software programmes and other electronic material, designs and ideas. It also includes the organization or structuring of any such material.

Plagiarism is not worth the risk.

Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct (www.vuw.ac.nz/policy/studentconduct) and may be penalized severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- suspension from class or university
- cancellation of your mark for an assessment or a fail grade for the course.

Find out more about plagiarism and how to avoid it, on the University's website at: www.vuw.ac.nz/home/studying/plagiarism.html.

Students with Disabilities

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: disability@vuw.ac.nz. The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

Student Support

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services. Find out more at www.vuw.ac.nz/st_services/ or email student-services@vuw.ac.nz.

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office is located on the ground floor, Student Union Building, phone 463 6983 or 463 6984, email education@vuwsa.org.nz.

TUTORIAL SIGN-UP

To sign up for your “Course” tutorial you need to follow the instructions below. Please note that the [Blackboard](#) login procedure has changed. To login to [Blackboard](#) you must use your Victoria University student domain (SCS) user name and password.

1. To sign up select the ‘**Discussion Board**’ button on the left hand side of the screen.
2. Click on ‘**Tutorial Sign-up**’, which will open a list of tutorial times. Click on the tutorial time of your choice. To register your name for this tutorial you must then click on the ‘**Reply**’ button at the bottom of the page.
3. Place an ‘x’ in the **message** box which is below **subject** and click on ‘**submit**’ at the bottom of the page. You have now registered for this tutorial. Your name should appear under the tutorial of your choice. **Please remember only 16 students per tutorial are accepted.** Count the number of names under the tutorial to ensure that there are no more than 16 names.
4. If you need to change your tutorial group, please **remove** your name from the first tutorial you signed up for. To do this, follow steps 1-3. Select ‘**Tutorial Sign-up**’ and double click on the tutorial time beside your name. Click the ‘**remove**’ button, followed by **OK**. You can now choose a different tutorial time by following steps 3 and 4.
5. Any student who signs up more than **once** may either be placed into their last requested tutorial or they may have their name deleted from all multiple sign ups.
6. Any student who has signed up **after** a tutorial group has been filled will be placed into the next available tutorial group according to availability.