



SCHOOL OF ACCOUNTING & COMMERCIAL LAW

Telephone 463 5383, Facsimile 495 5076. E-mail: sacl@vuw.ac.nz

ACCY 001 Bookkeeping

Trimester 1 2006

COURSE OUTLINE

Contact Details

		Room	Phone
Course Co-ordinator	Lorna Eller	RH 702	463 5044
Lecturers	Lorna Eller	RH 702	463 5044
	Carolyn Cordery	RH 626	463 5761
Course Administration			
	Sandy Fackney	RH 710	463 6680
	Jan May	RH 708	463 7465

Duty Tutors will be available to help students one-on-one with course material. Times and rooms to be advised.

Class Times and Room Numbers

This course will run from 27 February to 7 April 2006

Mondays	12.40-13.30	All sessions in RH LT1
Wednesdays	11.30-12.20	
Fridays	9.30-10.20	

Classes will be a mixture of lectures and workshops. Students will be expected to work on examples in class time and between classes. It is recommended that you bring a calculator to all classes (see below “Materials and Equipment” regarding suitable calculator).

At the end of every class there will be work to do before the next session.

Course Objectives

This is a non-credit mandatory course for students advancing beyond first year accounting course ACCY 111.

The objective of ACCY 001 is to ensure that all students undertaking second year accounting have a good understanding of the principles and are competent in the practice of bookkeeping.

Course Content

The course will cover the accounting cycle from transactions to closing and reversing entries. The topics covered will include:

- Basic bookkeeping and accounting concepts
- Debits and Credits
- T accounts and three column accounts
- Journal entries
- Ledger accounts and trial balance
- Closing journal entries
- Reversing journal entries
- Building the financial statements

Readings

There is no set text for this course.

Students will be provided with readings in the first lecture. These readings are not optional and will be used extensively through the course. They are:

“Chapter 3 The Mechanics of Double-Entry Accounting” pp. 46-92 from Raiborn C.A., & Watson S.F., *Survey of Accounting*, John Wiley & Sons, Hoboken, N.J., 2003

“7.4 Accounting for Inventory” pp 256-258 from Alfredson K., Leo K., Picker R., Pacter P. & Radford J. *Applying International Accounting Standards* John Wiley & Sons, Milton, Qld., 2005

Additional material for lectures and exercises will be provided on Blackboard.

Note: Lecture overheads will not be routinely available.

Materials and Equipment

Students are recommended to bring a calculator to each class and to the test. Silent, non-programmable electronic calculators may be used in the test. Calculators that have alphanumeric keyboards or can display anything other than standard numbers (1-9,0) are not permitted. A non-electronic non-annotated foreign language dictionary may be used in the test.

Assessment Requirements

Assessment is by a single Course Test of 100 minutes.

Grades will be either pass or fail. A pass mark is 75% or above.

Students will be permitted to have up to two attempts at the test (different tests).

There will be three opportunities to sit the test in this trimester.

Test Dates and times are:

Monday 6 March 2006 4.30-6.30

Friday 7 April 2006 2-4

Monday 1 May 2006 2-4

- The last test is a re-sit for those who have failed one attempt of the Course Test – students who have already attempted the Course Test twice are not permitted to take it a third time.

- Only those who are confident of passing the test should attempt the test in week one. If at that stage you pass the test you need not attend any further ACCY 001 lectures, or take part in the course.
- YOU MUST BRING YOUR STUDENT ID CARD TO THE TESTS

Mandatory Course Requirements

Other than sitting the test there are no requirements for this course.

Communication of Additional Information

Additional information, exercises and material for class work and for practice between classes will be posted onto Blackboard regularly. It is essential that students have access to Blackboard throughout the course.

Faculty of Commerce and Administration Offices

Railway West Wing (RWW) - FCA Student Administration Office

The Student Administration Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the office on (04) 463 5376.

Easterfield (EA) - FCA/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce & Administration and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- FCA Student Administration forms (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

Check with the Student Administration Office for opening times (04) 463 5376.

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.

Manaaki Pihipihinga Maori and Pacific Mentoring programme (Faculties of Humanities and Social sciences and Commerce and Administration).

- **What:** Academic Mentoring for Maori and Pacific students studying at all levels in the above faculties. Weekly sessions for an hour with a mentor to go over assignments and any questions from tutorials or lectures. Registered students can use the faculty's study rooms and computer suite at any time at Kelburn and Pipitea.
- Mature student and Post grad network

If you would like to register as a mentor or mentee please contact the coordinator.

Where:

Melissa Dunlop
Programme Coordinator
Room 109 D
14 Kelburn Parade: back courtyard
Ph: (04) 463 6015
Email: Maori-Pacific-Mentoring@vuw.ac.nz

Please Note: A mentoring room will also be running at Pipitea Campus starting January. Please contact the Programme Coordinator for details.