



School of Accounting and Commercial Law

ACCY 111 Accounting

Trimester One 2006

COURSE OUTLINE

Contact Details

Teaching Staff

Dr Philip Colquhoun	RH 715	Phone	463 5776
Professor Tony van Zijl	RH 606	Phone	463 5329

Course Coordinator – Administration

Sandy Fackney	RH 710	Phone	463 6680
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Course Coordinator – Academic

Philip Colquhoun

Administrative Assistant

Jan May	RH 708	Phone	463 7465
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Duty Tutors

Available to help students one-on-one with course material.
From week 2: Monday and Wednesday 10.00 am – 12.00 noon in EA 005.

Lecture Times and Room Numbers

Lecture times are:

Monday Wednesday and Thursday 9.00 am – 9.50 am.

All lectures are in Kirk LT 303 at the Kelburn Campus.

Course Objectives

The objective of the course is that it should benefit those students who are pursuing a range of commerce studies as well as career accountants.

Students who are successful in this course will, at an introductory level, be able to:

- understand and explain the uses of financial statements, and
- use accounting information to aid internal decision making.

Course Content

The preparation, use and social impact of accounting information, both within the organisation and in external reporting.

An outline of the lecture material is attached to this course outline. Further details will be provided by lecturers.

Readings

The prescribed text for this course is:

Bazley, M., Hancock, P., Berry, A., & Jarvis, R. (2004), *Contemporary Accounting (5th Edition)* Thomson, Victoria.

Most tutorial and assignment questions are taken from the textbook. For a sizeable portion of the course the lectures will follow the textbook. It is recommended that all students ensure they access to a copy of the textbook.

Additional material for the first six weeks of the course will be provided in week one. Material for the second half of the course will be available later in the trimester.

Materials and Equipment

Non-programmable silent calculators.

Assessment Requirements

	Percentage of final grade	Date
Test (100 minutes)	40%	Friday April 7, 2006. (time to be confirmed)
Final Examination (2 hours)	60%	During examination period – date to be advised

Mandatory Course Requirements

To pass the course you must:

- (i) Obtain a weighted mark of 50% over the test and final examination,
- (ii) Attend **four** of the **five** tutorials, and
- (iii) Hand in to a satisfactory level **four** of the **five** assignments on time.

Assignments

The course includes five assignments, all of which are expected to be completed. You must complete four of the five satisfactorily – satisfactorily means a serious attempt at all questions. Assignments must be handed in before 5.00 pm on the due date in assignment boxes on 2nd floor Murphy Building.

Late assignments cannot be marked and will not be recorded as received.

The assignment questions for the entire course were handed out with the course outline in the first week of the course.

Assignment one	9 March 2006
Assignment two	23 March 2006
Assignment three	6 April 2006
<i>Test and mid trimester break</i>	
Assignment four	4 May 2006
Assignment five	18 May 2006

Tutorials

The course contains five tutorials, all of which students are expected to attend. You must attend (actively) four of the five tutorials – being active in a tutorial includes preparing before hand and participating in discussions and questions in the tutorial. The questions for tutorial discussions for the entire course were handed out with the course outline in the first week of the course.

Tutorials are every second week; students will be placed into either stream A or stream B, both streams are the same.

	Stream A week beginning	Stream B week beginning
Tutorial one	13 March 2006	20 March 2006
Tutorial two	27 March 2006	3 April 2006
<i>Test and mid trimester break</i>		
Tutorial three	24 April 2006	1 May 2006
Tutorial four	8 May 2006	15 May 2006
Tutorial five	22 May 2006	29 May 2006

Communication of Additional Information

Additional information concerning this course will be provided in lectures and posted on the web-based Blackboard system.

Please note this is a lecture based course and lecture notes will not be available on Blackboard.

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.

ACCY 111 Accounting
Lecture Outline

Part One: Management Accounting – Monday 27 February 2006 – Thursday 6 April 2006

Dr Philip Colquhoun

Topics Covered

Introduction to Management Accounting
Cost Behaviour
Cost-Volume-Profit (CVP) Analysis
Decision Making
Budgeting and Planning
Budgeting and Performance Evaluation
Budgeting, Costing and Corporate Behaviour
Capital Investment Decisions

Test – Friday 7 April 2006, time to be confirmed; 100 minutes

Coverage: All material covered up to and including April 6.

Part Two: Financial Accounting – Monday 24 April 2006 – Thursday 1 June 2006

Professor Tony van Zijl

Topics Covered

Introduction to Financial Accounting
Financial Reporting Concepts
Statement of Financial Position
Statement of Financial Performance
Using Worksheets
Statement of Cash Flow
Other Information
Auditing
Statement of Service Performance
Limitations of Financial Reporting
Financial Statement Analysis
Taxation

Final Examination – Exam period; 2 hours

Coverage: Management Accounting approx 15%
 Financial Accounting approx 85%

TUTORIAL SIGN-UP

To sign up for your ACCY 111 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.

Tutorial Times:

Group A & B	Day	Time	Location
1	Monday	10.00 – 10.50	MY 404
2	Wednesday	10.00 – 10.50	MY 531
3	Wednesday	10.00 – 10.50	MY 631
4	Wednesday	11.00 – 11.50	MY 531
5	Wednesday	12.00 – 12.50	MY 531
6	Thursday	8.00 – 8.50	MY 404
7	Thursday	10.00 – 10.50	MY 402
8	Thursday	10.00 – 10.50	VZ 104
9	Thursday	11.00 – 11.50	MY 402
10	Thursday	12.00 – 12.50	MY 402

<p>For most efficient processing, use the labels provided on this page when submitting your assignments. The labels have been pre-numbered for assignments 1 to 5. For each assignment, cut-out and complete the correct assignment label and place your stapled and labelled assignment in the correct assignment box allocated for ACCY111 on the 2nd floor of Murphy Building.</p> <p><u>If you are not sure which box to use</u>, check the Tutorial timetable on Blackboard or on the Accounting noticeboard, 2nd floor, Murphy Building.</p>	<p>SURNAME:.....</p> <p>FIRST NAME:.....</p> <p>STUDENT ID:.....</p> <p>TUTORIAL GROUP NUMBER:.....</p> <p style="text-align: center;">ACCY 111 Assignment No 5 Due on Thursday, 18 May 2006 by 5.00 pm</p>
<p>SURNAME:.....</p> <p>FIRST NAME:.....</p> <p>STUDENT ID:.....</p> <p>TUTORIAL GROUP NUMBER:.....</p> <p style="text-align: center;">ACCY 111 Assignment No 4 Due on Thursday, 04 May 2006 by 5.00 pm</p>	<p>SURNAME:.....</p> <p>FIRST NAME:.....</p> <p>STUDENT ID:.....</p> <p>TUTORIAL GROUP NUMBER:.....</p> <p style="text-align: center;">ACCY 111 Assignment No 3 Due on Thursday, 06 April 2006 by 5.00 pm</p>
<p>SURNAME:.....</p> <p>FIRST NAME:.....</p> <p>STUDENT ID:.....</p> <p>TUTORIAL GROUP NUMBER:.....</p> <p style="text-align: center;">ACCY 111 Assignment No 2 Due on Thursday, 23 March 2006 by 5.00 pm</p>	<p>SURNAME:.....</p> <p>FIRST NAME:.....</p> <p>STUDENT ID:.....</p> <p>TUTORIAL GROUP NUMBER:.....</p> <p style="text-align: center;">ACCY 111 Assignment No 1 Due on Thursday, 09 March 2006 by 5.00 pm</p>