



## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

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# ACCY 307 GOVERNMENT ACCOUNTING & FINANCE

Trimester 1 - 2006

## COURSE OUTLINE

### Contact Details

Lecturers:	Room	Phone	Email Address
Prof. David Macdonald Kevin Simpkins	RH 601	463 5938	<a href="mailto:David.Macdonald@vuw.ac.nz">David.Macdonald@vuw.ac.nz</a>

### Course Supervisors

#### Administrative:

Marina Dobrovolskaya    RH 708    463 5775    [Marina.Dobrovolskaya@vuw.ac.nz](mailto:Marina.Dobrovolskaya@vuw.ac.nz)

#### Academic:

Prof. David Macdonald    RH 601    463 5938    [David.Macdonald@vuw.ac.nz](mailto:David.Macdonald@vuw.ac.nz)

### Class Times and Room Numbers

Lecture Times:	Monday	2.40pm – 4.30pm	in RH LT 3
	Wednesday	2.40pm – 3.30 pm	in RH LT 3

### Tutorials

You are required to attend tutorials, which begin in the second 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 at the end of the first week.

Possible tutorial times are as follows (they are immediately before or after lectures):

Monday	1.40 pm to 2.30 pm
Wednesday	12.40 pm to 1.30 pm
	1.40 pm to 2.30 pm
	3.40 pm to 4.30 pm

## LECTURE AND TUTORIAL PROGRAMME:

<b>Week beginning</b>	<b>TOPIC</b>	<b>LECTURER</b>
27 Feb, 2006	Course introduction Introduction to the New Zealand Public Sector – Key differences between the public and private sectors	David Macdonald
6 March	NZ's System of Public Sector Financial Management: Concepts Financial Management Cycle, Processes and Documents <i>Tutorial 1: Concepts and systems</i>	David Macdonald
13 March	Budgets, Appropriations and the Public Finance Act	Kevin Simpkins
20 March	Financial Reporting in the Public Sector Current Issues in Financial Reporting <i>Tutorial 2: Budgets, appropriations and financial reporting</i>	Kevin Simpkins
27 March	Service Performance Reporting	David Macdonald
3 April	Service Performance Reporting - current issues <i>Tutorial 3: Service performance reporting</i> <b>(Project due 14 April, 2006)</b>	David Macdonald
<b>10 April</b>	<b><i>Mid trimester break</i></b>	
24 April	Financial Analysis and Monitoring <i>Tutorial 4: Financial reporting issues</i>	Kevin Simpkins
1 May	Crown Financial Management/ Fiscal Responsibility; Departmental Financial Management/ the Capital Charge	Kevin Simpkins
8 May	Auditing in the Public Sector <i>Tutorial 5: Public sector auditing</i>	David Macdonald
15 May	Local Government – Governance and accountability <b>(Essay due 15 May, 2006)</b>	David Macdonald
22 May	Topic to be advised <i>Tutorial 6 Evaluation of reforms, essay feedback</i>	Kevin Simpkins
29 May	<b>(Test – Monday 29 May, 2006) time and place to be advised</b>	
<b>5 June</b>	<b><i>Mid year study break</i></b>	

## Course Objectives

- Provide an understanding of the public sector environment in New Zealand and how the country is governed.
- Introduce students to accounting, financial management and auditing in the public sector.
- Introduce students to the *integrated management cycle* – strategic planning; budgeting & resource allocation; operations and budget implementation; and monitoring and reporting.
- Consider whether, and how, financial management in New Zealand answers the four questions that citizens want answers to regarding the operations of the Government:
  - Is it managing its financial affairs prudently? [*the money thing*]
  - Is it achieving what it set out to achieve? [*efficiency Vs effectiveness*]
  - Is it looking after its assets (people, infrastructure, intellectual capital) so it can deliver results (outcomes and outputs) in the future? [*capability & risk management*]
  - Is it carrying out its activities in accordance with the law and expected standards of conduct and probity? [*authority & probity*]
- To consider particular public sector accounting and reporting issues and practices.
- To develop reasoning, writing, and oral presentation skills

## Course Content

This course examines accounting and financial management 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 – [www.treasury.govt.nz](http://www.treasury.govt.nz))

***N.B. This book is not sufficient by itself to understand the material covered in this course – you need to attend all lectures and tutorials and read the readings included in the Course Book. In addition, some of Putting it Together’s contents are now out-of-date.***

## Assessment Requirements

<b>Project</b>	<b>30%</b>	<b>Due 14 April, 2006</b>
<b>Essay</b>	<b>30%</b>	<b>Due 15 May, 2006</b>
<b>Test</b>	<b><u>40%</u></b>	<b>29 May, 2006</b>
<b>Total</b>	<b>100%</b>	

## 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 23 May**, room to be advised. The test will last 100 minutes (*note that you must get 40% in the test to pass the course*).

## 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 a mark of 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](http://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](http://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](http://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](http://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](http://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](mailto: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/](http://www.vuw.ac.nz/st_services/) or email [student-services@vuw.ac.nz](mailto: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](mailto: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.