

## SCHOOL OF ACCOUNTING & COMMERCIAL LAW

Telephone 463 5383, Facsimile 495 5076. E-mail: [sacl@vuw.ac.nz](mailto:sacl@vuw.ac.nz)

### ACCY 001 Bookkeeping

Trimester Two 2006

### COURSE OUTLINE

#### Contact Details

		<b>Room</b>	<b>Phone</b>
Course Co-ordinator and Lecturer	Carolyn Cordery	RH 626	463 5761
Tutor	Stephen Cockerill		
Course Administration	Sandy Fackney	RH 710	463 6680
	Jan May	RH 708	463 7465

#### Class Times and Room Numbers

Lecture dates from Monday 17 July to Thursday 7 September (Weeks 2-7)

Monday	14.10-15.00	Lecture	
Wednesday	14.10-15.00	Lecture	All sessions in MCLT 101
Wednesday	15.10-16.00	Workshop	
Thursday	14.10-15.00	Lecture	
Thursday	15.10-16.00	Workshop	

The Lecture periods will include practical exercises which students will be expected to work through in class. It is recommended that students bring a calculator to all classes (see below "Materials and Equipment" regarding suitable calculator).

At the end of every class work and readings will be assigned which should be undertaken before the next session.

The Workshops will include practical examples for students to work through in a structured way with tutorial assistance. Attendance is voluntary but highly recommended.

Assessment is by a single Course Test of 100 minutes. There will be three opportunities to sit the test in this trimester. See below under Assessment requirements.

## **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

## **Expected Workload**

Attendance at lectures and workshops will constitute 5 hours tuition per week. In addition it is expected that students will undertake between-class exercises and reading for at least an extra 3 hours per week for the six weeks of the course.

## **Mandatory Course Requirements**

Other than sitting the test there are no mandatory course requirements.

## **Group Work**

There is no assessed group work in this course.

## **Readings**

Students are expected to purchase *Professional Accounting Practices* (A Pearson Custom Publication by Ruth McIntosh (ISBN 1 877371 55 6)) which is available from Victoria Bookshop.

## **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 are:

Tuesday 18 July (12.00noon-2.00pm, MYLT220)

Friday 8 September (time and room to be advised)

Friday 22 September (time and room to be advised)

- 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 and Academic Services Office

The Faculty's Student and Academic Services 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 Student and Academic Services Office on (04) 463 5376.

#### Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education 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.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

### **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar available in hard copy or under 'About Victoria' on the VUW home page at [www.vuw.ac.nz](http://www.vuw.ac.nz).

## **Student 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 are to be taken if there is a complaint. For information about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor or refer to the statute on the VUW policy 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; class representatives may be able to help you in this. If you are not satisfied with the result of that meeting, see the Head of School or the relevant Associate Dean; VUWSA Education Coordinators are available to assist in 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 at [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. The University defines plagiarism as follows:

*The presentation of the work of another person or other persons as if it were one's own, whether intended or not. This includes published or unpublished work, material on the Internet and the work of other student or staff.*

It is still plagiarism even if you re-structure the material or present it in your own style or words.

*Note: It is however, perfectly acceptable to include the work of others as long as that is acknowledged by appropriate referencing.*

Plagiarism is prohibited at Victoria and is not worth the risk. Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct and may be penalised severely. Consequences of being found guilty of plagiarism can include:

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

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 Impairments**

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities the same opportunity as 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, 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 (DSS) to discuss your individual needs and the available options and support on a confidential basis. DSS are located on Level 1, Robert Stout Building, telephone (04) 463 6070, email [disability@vuw.ac.nz](mailto:disability@vuw.ac.nz). The name of your School's Disability Liaison Person is in the relevant prospectus or can be obtained from the School Office or DSS.

### **Student Support**

Staff at Victoria want students to have positive learning experiences at the University. Each Faculty has a designated staff member who can either help you directly if your academic progress is causing you concern, or quickly put you in contact with someone who can. Assistance for specific groups is also available from the Kaiwawao Māori, Manaaki Pihipihinga or Victoria International.

In addition, the Student Services Group (email [student-services@vuw.ac.nz](mailto:student-services@vuw.ac.nz)) is 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/).

VUWSA employs 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 (tel. 04 463 6983 or 04 463 6984, email [education@vuwsa.org.nz](mailto:education@vuwsa.org.nz)) is located on the ground floor, Student Union Building.

### **Manaaki Pihipihinga - Maori and Pacific Mentoring Programme (Faculty of Commerce and Administration)**

This is a mentoring service for Maori and Pacific students studying at all levels. Weekly one hour sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade, and Room 210 and 211, Level 2, Railway West Wing. Sessions cover drafting and discussing assignments, essay writing, and any questions that may arise from tutorials and/or lectures. A computer suite networked to Cyber Commons is available for student use.

To register with Manaaki Pihipihinga, please contact one of the following:

Puawai Wereta  
Room 210, Level 2  
Railway West Wing  
Tel. (04) 463 8997  
Email: [Puawai.Wereta@vuw.ac.nz](mailto:Puawai.Wereta@vuw.ac.nz)

Fa'afai Seiuli  
Room 109 B  
14 Kelburn Parade  
Tel. (04) 463 5842  
Email: [Faafoi.Seiuli@vuw.ac.nz](mailto:Faafoi.Seiuli@vuw.ac.nz)