



SCHOOL OF ACCOUNTING AND COMMERCIAL LAW

**ACCY 302: ADVANCED MANAGEMENT  
ACCOUNTING**

Trimester Two 2006

**COURSE OUTLINE**

**Course Objectives**

Upon successful completion of this course, you should be able to:

1. Discuss and evaluate overhead issues and allocate common and service department costs.
2. Understand process costing and be able to apply the weighted average method.
3. Describe and apply methods for allocating joint and by-product costs and consider cost behavioural and allocation issues.
4. Discuss capital budgeting, EVA,<sup>®</sup> and associated issues and apply a variety of capital budgeting and investment performance measurement techniques including ROI and Residual Income.
5. Apply and examine transfer pricing.
6. Analyse the costs and revenues to be used in traditional and strategic decision making.
7. Consider the utilisation of constrained resources and discuss the Theory of Constraints (TOC).
8. Explain and apply traditional and contemporary inventory management concepts and practices.
9. Discuss strategic cost management, value chains and lifecycle reporting.
10. Discuss and evaluate customer profitability analysis, quality management and activity-based management.
11. Examine and apply target and kaizen costing.
12. Consider the development of management accounting and its future.

The comprehensive course objectives are given in a more detail on pages 6 and 7 of this outline.

**Contact Details**

Course Co-ordinators

|                 |                 |        |          |                          |
|-----------------|-----------------|--------|----------|--------------------------|
| Administrative: | Chloe Thompson. | RH 708 | 463-5383 | Chloe.Thompson@vuw.ac.nz |
| Academic:       | Carolyn Fowler  | RH 603 | 463-6506 | Carolyn.Fowler@vuw.ac.nz |

Lecturers

|             |                |        |          |                          |
|-------------|----------------|--------|----------|--------------------------|
| Weeks 1-6:  | John Bradshaw  | RH 617 | 463-5779 | John.Bradshaw@vuw.ac.nz  |
| Weeks 7-12: | Carolyn Fowler | RH 603 | 463-6506 | Carolyn.Fowler@vuw.ac.nz |

**Lecture Times and Room Numbers**

- Monday, Wednesday, and Friday 8.30 to 9.20 a.m. in RH LT1

## Course Content

The Weekly Topic Timetable of this lecture outline is a guideline only and variations may occur.

|                     | Dates      |                | Weekly Topic Timetable  | Chapter* <sub>1</sub>       | Tutorial Sessions                                   | All Assignments** <sub>2</sub><br>due by 10.00 am<br>Wednesday          |
|---------------------|------------|----------------|---|-----------------------------|---|---|
| 1                   | Jul        | 10<br>12<br>14 | Introduction<br>Review of Overhead Allocation<br>Common & Service Department Costs                      | Apdx 3A<br>CMB<br>15        |   |   |
| 2                   | Jul        | 17<br>19<br>21 | Common & Service Department Costs<br>Process Costing<br>Process Costing                                 | 15<br>4<br>4                |   |   |
| 3                   | Jul        | 24<br>26<br>28 | Process Costing<br>Joint and By-Product Costing<br>Joint and By-Product Costing                         | CMB<br>13<br>CMB            | Common and<br>Service Costs<br>Process Costing      |   |
| 4                   | Jul<br>Aug | 31<br>2<br>4   | Capital Budgeting<br>Capital Budgeting<br>Capital Budgeting   | 14<br>14<br>14              | Case Study<br>Overview<br>Joint and By-<br>Products | <i>Assignment 1<br/>Process Costing<br/>(C4.26, Callow<br/>Limited)</i> |
| 5                   | Aug        | 7<br>9<br>11   | ROI, Residual Income and EVA<br><b>Test 1</b><br>ROI, Residual Income and EVA                           | 12<br><br>12                | Unitron Corp Case<br>Study                          |   |
| 6                   | Aug        | 14<br>16<br>18 | Transfer Pricing<br>Transfer Pricing<br>Traditional Inventory Management                                | Apdx 12A<br>Apdx 12A<br>CMB | Capital Budgeting<br>ROI and Residual<br>Income     | <i>Assignment 2 Joint<br/>and By-Products<br/>(Unitron Corp.)</i>       |
| Mid-trimester break |            |                |   |                             |   |   |
| 7                   | Sept       | 4<br>6<br>8    | Relevant Costing and Decision Making<br>Strategic Decision Making<br>Constraint Management              | 13<br>CMB<br>CMB            | Decision Making<br>Skyview Manor<br>Case Study      |   |
| 8                   | Sept       | 11<br>13<br>15 | Strategic Management Accounting<br>Strategic Management Accounting<br>Contemporary Inventory Management | CMB<br>CMB<br>CMB           | Transfer Pricing<br>Inventory<br>Management         | <i>Assignment 3<br/>Decision Making<br/>(Skyview Manor)</i>             |
| 9                   | Sept       | 18<br>20<br>22 | Review of Activity Based Costing<br><b>Test 2</b><br>Customer Profitability Analysis (CPA)              | 8<br><br>CMB                |   |   |
| 10                  | Sept       | 25<br>27<br>29 | Quality Management<br>Quality Management<br>Activity Based Management                                   | Apdx 2B<br>CMB<br>CMB       | Value Chains<br>Levi's Case Study                   |   |
| 11                  | Oct        | 2<br>4<br>6    | Activity Based Management<br>Target and Kaizen Costing<br>Target and Kaizen Costing                     | CMB<br>Apdx A<br>CMB        |   | <i>Assignment 4 SMA<br/>(Levi's Personal<br/>Pair Jeans )</i>           |
| 12                  | Oct        | 9<br>11<br>13  | History of Management Accounting<br>Future of Management Accounting<br>Revision                         | CMB<br>CMB                  | ABC, ABM and<br>Quality<br>Management               |   |

Apdx = appendix and CMB = Course Materials Book

\*<sub>1</sub> Please see the Topic Learning Objectives on pages 6 and 7 for details of the actual page numbers.

\*\*<sub>2</sub> Assignment 1 questions are from the 10<sup>th</sup> edition of textbook. The case studies are from Shank, J.K., (2001), Cases in Cost Management: A Strategic Emphasis, 2<sup>nd</sup> Edition, Western College Publishing: Cincinnati.

## Course Prerequisites

The prerequisites for this course are: ACCY001, ACCY223 and QUAN 102.

If you have not passed **all** of these courses please see the Course Coordinator.

### **Textbook and Required Readings**

- Garrison, R.H., and Noreen, E.W., (2006), *Managerial Accounting*, **11<sup>th</sup> Edition**, McGraw-Hill.
- Reeve J.M., (2003), 2<sup>nd</sup> edition, *Readings and Issues in Cost Management*, South Western.
- Course Outline, Assignment and Tutorial Book.
- Course Materials Book for Weeks 1 to 6
- Course Materials Book for Weeks 7 to 12.

Additional readings will be used by your lecturers for some lecture topics. These will be provided to you, placed on Blackboard, or placed in the VUW Commerce Library on closed reserve.

### **Materials and Equipment**

Materials permitted in the two tests and final examination.

- Non-programmable silent calculators.
- Non-electronic foreign language dictionaries.

### **Expected Workload**

There will be 4 hours per week of scheduled class contact time consisting of lectures and a 1 hour tutorial. In addition to this contact time students are expected to spend at least an additional 10 hours per week on private study

### **Assessment Requirements**

***Test 1 is on Wednesday 9 August 2006. PROVISIONAL (Date and time to be confirmed)***

*Weighting: 20% of final course mark.*

This test is on all material covered during the first four weeks of the trimester including lectures, tutorials, assignments and any extra work given by the lecturer(s) and covers these topic areas: Overhead Allocation, Common and Service Department Costs, Process Costing, Joint and By-Product Costing and Capital Budgeting.

***Test 2 is on Wednesday 20 September 2006. PROVISIONAL (Date and time to be confirmed)***

*Weighting: 20% of final course mark.*

This test is on all material covered during the middle four weeks of the trimester, including lectures, assignments, tutorials and any extra work given by the lecturer(s) and covers these topic areas: ROI, Residual Income and EVA, Transfer Pricing, Traditional Inventory Management, Relevant Costing and Decision Making, Constraint Management, Strategic Management Accounting and Contemporary Inventory Management.

***Final 3-hour examination, held during the examination period (20 October to 11 November 2006).***

*Weighting: 60% of final course mark.*

The final examination is on all material covered during the 12-week trimester and includes:

- All material covered during the last four weeks of the trimester, including lectures, assignments, tutorials, and any extra work given by the lecturer(s) and covers these topic areas: Activity Based Costing, Customer Profitability Analysis, Quality Management, Activity Based Management, Target and Kaizen Costing, and the History and Future of Management Accounting (Weighting: 20% of final course mark).
- All material covered during the entire course/trimester (Weighting: 40% of final course mark).

These assessments meet the course objectives by:

- Covering all topics taught in the course.
- Integrating the use of case studies, as completed in the mandatory assignments, into the exam.
- Assessing the understanding and application of management accounting techniques and the evaluation of management accounting concepts.

Note: It is a good idea to retain all test scripts and assignments in case it is necessary to seek an aegrotat or clarify a recording issue.

## **Mandatory Course Requirements**

To pass this course, students must:

1. Complete and submit **FOUR assignments**; and
2. Obtain a weighted mark of 50% or more over the three items of assessment (tests and examination).

So that you are able to meet the mandatory course requirements, completed assignments will be accepted as a **late submission**, if presented to the course co-ordinator, in person, up to 2.00 p.m. on **Wednesday 18 October 2006**.

A list of those students who have not met the mandatory assignment requirements will be posted on the “Accounting” notice board and Blackboard by 2.00 p.m. on **Thursday 19 October 2006**. Students who have not met the mandatory assignment requirements will receive a fail grade for the course.

## **Communication of Additional Information**

Additional information concerning this course will be provided in lectures, posted on the “Accounting” notice board on the mezzanine floor of Rutherford House, and/or on Blackboard.

## **Tutorials**

You have **eight tutorial sessions** that are held during the following weeks:

*Tutorial Session 1: Week beginning Monday 24 July 2006*

Questions: Common and Service Department Costs and Process Costing

*Tutorial Session 2: Week beginning Monday 31 July 2006*

Questions: Case Study Overview and Joint and By-Product Costing.

*Tutorial Session 3: Week beginning Monday 7 August 2006*

Question: Unitron Corporation Case Study.

*Tutorial Session 4: Week beginning Monday 14 August 2006*

Questions: Capital Budgeting and ROI and Residual Income.

*Tutorial Session 5: Week beginning Monday 4 September 2006*

Questions: Decision Making and Skyview Manor Case Study.

*Tutorial Session 6: Week beginning Monday 11 September 2006*

Questions: Transfer Pricing and Inventory Management.

*Tutorial Session 7: Week beginning Monday 25 September 2006*

Questions: Value Chains and Levi’s Personal Pair Jeans Case Study.

*Tutorial Session 8: Week beginning Monday 9 October 2006*

Questions: Activity Based Costing, Activity Based Management and Quality Management.

Please ensure you have worked through the assigned tutorial question(s) prior to your tutorial. These questions are in this assignment book. Solutions will be provided on Blackboard after the tutorials.

## **Tutorial Group Sign-up**

You will be given the opportunity to sign up for one tutorial group on a first-come-first-served basis. How, when and where will be announced during the first lecture.

The completed tutorial group lists will be posted on the “Accounting” notice board and Blackboard by 10 a.m. on Thursday 20 July 2006. Subsequent changes to that list can only be made if the course co-ordinator agrees to the change.

Your tutorial group number should be noted on all assignments.

## **Assignments**

You have **FOUR assignments** due by **10.00 a.m.** on the following days:

*Assignment No 1: Wednesday 2 August 2006*

Questions: C4.26 and Callow Limited.

*Assignment No 2: Wednesday 16 August 2006*

Case 34 - UNITRON CORPORATION (Shank),

Questions 1 to 5 only.

*Assignment No 3: Wednesday 13 September 2006*

Case 29 - SKYVIEW MANOR (Shank),

Questions 1 to 6 only.

*Assignment No 4: Wednesday 4 October 2006*

Case 19 – LEVI'S PERSONAL PAIR JEANS (Shank)

All questions.

*The questions for the assignments have been provided for you in this Assignment and Tutorial Book*

Please use the labels provided on the last page of this course outline. For each assignment, complete, cut out and staple the correct label to your assignment. Place your assignment in the **ACCY 302 Box** on the mezzanine floor of Rutherford House no later than 10.00 a.m. on the due date.

Your assignments must be recorded as submitted in order to comply with the mandatory course requirements. However, unexplainable recording errors and the loss of assignments do occur. For this reason, you may be required to re-submit some of your completed assignments. You should therefore retain a copy of each assignment you submit. Assignments submitted by 10.00 a.m. on the due date, should be returned to you during the following tutorial session. The suggested solutions will be posted on Blackboard.

Note: Lecturers may assign other examples as extra “homework”. The answers to these will, where available in electronic form, be provided on Blackboard.

## **Purpose of Tutorials and Assignments**

The purpose of tutorials and assignments is to prepare you for the tests and final examination, and for your future career, by giving you the opportunity to develop your knowledge, skill, and application ability levels. Consequently, completion of the assignments and attendance at tutorials is strongly advised.

The assignments are mandatory but do not contribute to your final grade. They are partially marked and these marks are recorded. This is done to provide you with feedback on your progress and to provide supporting evidence in case of an aegrotat application.

The case studies are designed to allow you to use the skills and understanding learnt in ACCY 223 and ACCY 302 and apply them to a more realistic ‘real world’ situation. They allow you to see how management accounting operates in its organisational context and to see how it fits strategically within a business. To reflect this philosophy there will be a case study in the final exam. A copy of the case, but not the questions, will be provided in the last lecture.

## Topic Learning Objectives

Note: These are only a guideline and may change.

### **Topic 1. Common and Service Department Costs**

- Review and expand overhead allocation.
- Allocate service department costs to other departments using the direct, step, and reciprocal method.
- Consider relevant behavioural and allocation issues.
- Consider the separation of variable and fixed departmental costs and then allocate them.
- Discuss areas of caution when allocating budgeted and actual service department costs.

### **Topic 2. Process Costing**

- Identify the situations in which process costing systems are used.
- Explain the concept of equivalent units.
- Use the weighted average method of process costing and discuss the FIFO method.
- Prepare the journal entries required for process costing.
- Examine the impact of spoilage and consider other extensions to the process costing.

### **Topic 3. Joint and By-Product Costing**

- Describe joint products and discuss allocation issues.
- Prepare an analysis showing whether joint products should be sold at split-off or processed further.
- Account for by-products using alternative methods.
- Consider relevant cost behavioural and allocation issues.

### **Topic 4. Capital Budgeting and Financial Performance Measurement**

- Discuss capital budgeting and associated issues including criticisms of the methods used.
- Determine the acceptability of an investment project using net present value (NPV) and internal rate of return (IRR) methods.
- Consider the impact of automated equipment on capital budgeting.
- Prepare an NPV analysis of competing investment projects using the incremental and total cost approaches.
- Consider other methods such as payback period and simple rate of return.
- Discuss ROI, Residual Income measures and EVA,<sup>®</sup> and calculate financial performance measures.

### **Topic 5. Transfer Pricing**

- Describe and apply the various approaches to transfer pricing including negotiated, at cost (variable or full) and at market price.
- Determine the range, if any, within which a negotiated transfer price should fall.
- Discuss divisional autonomy, sub-optimization and international transfer pricing.

### **Topic 6. Relevant Costing, Decision Making and Constraint Management**

- Distinguish between and explain relevant and irrelevant costs.
- Prepare an analysis for various decisions including: keeping or replacing equipment, retaining or dropping a product line or segment, making or buying materials or parts and accepting or rejecting a special order.
- Examine the concept of strategic decision making.
- Determine the most profitable use of a constrained resource.
- Discuss the Theory of Constraints & how it can be used to focus improvement efforts.

Reference

Chapter 3  
10<sup>th</sup>:p.113-118  
11<sup>th</sup>:p.104-111  
Appendix 3A  
Course Book 1  
Chapter 15

Chapter 4

Course Book 1

Appendix 4A

Chapter 13  
10<sup>th</sup>:p.606-609  
11<sup>th</sup>:p.622-625

Course Book 1

Chapter 14

Chapter 12  
10<sup>th</sup>:p.542-551  
11<sup>th</sup>:p.555-564

Appendix 12A

Course Book 1

Chapter 13  
10<sup>th</sup>:p.584-605,  
609-610.  
11<sup>th</sup>:p.601-621,  
& 625.

Course Book 2

Chapter 1  
11<sup>th</sup>:p.17-18

|  |   |
|--|---|
| <b>Topic 7. Strategic Management Accounting</b>  | Reference   |
| <ul style="list-style-type: none"> <li>• Discuss strategic cost management.</li> <li>• Understand the concept of value chains and value chain analysis.</li> <li>• Discuss lifecycle budgeting and reporting.</li> </ul>   | Course Book 2   |
| <b>Topic 8. Traditional and Contemporary Inventory Management</b>  |   |
| <ul style="list-style-type: none"> <li>• Discuss the issues associated with inventory costs.</li> <li>• Calculate the economic order quantity (EOQ), reorder point and safety stock.</li> <li>• Explain modern inventory management and discuss the need for change.</li> <li>• Identify the characteristics of Just-In-Time (JIT) and discuss its impact.</li> <li>• Consider the relationship between EOQ, JIT and production lot size.</li> </ul> | Course Book 1<br>& 2<br>Chapter 1<br>10 <sup>th</sup> :p.13-17,<br>21-22<br>11 <sup>th</sup> :p.12-15.  |
| <b>Topic 9. ABC and Customer Profitability Analysis</b>  |   |
| <ul style="list-style-type: none"> <li>• Revise activity-based costing (ABC).</li> <li>• Discuss the implications of analysing customer profitability.</li> <li>• Perform a customer profitability analysis using ABC.</li> </ul>  | Chapter 8<br><br>Course Book 2  |
| <b>Topic 10. Quality Management</b>  |   |
| <ul style="list-style-type: none"> <li>• Describe quality assurance and Total Quality Management (TQM).</li> <li>• Explain the basic ideas behind business process re-engineering (BPR).</li> <li>• Discuss how quality management impacts on the management accounting role.</li> <li>• Identify the four types of quality costs and discuss their relationship.</li> <li>• Produce a quality report.</li> </ul>                                    | Appendix 2B<br>10 <sup>th</sup> :p.63-72<br>11 <sup>th</sup> :p.59-67<br>Chapter 1<br>10 <sup>th</sup> :p.17-21<br>11 <sup>th</sup> :p.15-17<br>Course Book 2 |
| <b>Topic 11. Activity Based Management (ABM)</b>   |   |
| <ul style="list-style-type: none"> <li>• Discuss the relationship between ABC and activity based management.</li> <li>• Describe and evaluate the activity-based management process.</li> </ul>  | Course Book 2   |
| <b>Topic 12. Target and Kaizen Costing</b>   |   |
| <ul style="list-style-type: none"> <li>• Describe target and kaizen costing.</li> <li>• Identify the steps involved in target costing and calculate the target cost for a new product or service.</li> <li>• Examine target and kaizen costing in practice.</li> </ul>   | Appendix A<br>10 <sup>th</sup> :p.810-815<br>11 <sup>th</sup> :p.833-834<br>Course Book 2   |
| <b>Topic 13. The Development of Management Accounting and its Future</b>   |   |
| <ul style="list-style-type: none"> <li>• Review changes to management accounting.</li> <li>• Discuss the future of management accounting.</li> </ul>   | Course Book 2   |

### **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)

Please use the labels provided on this page when submitting your assignments. For each assignment, cut-out and complete the correct assignment label then staple it to your assignment.

Place your assignment in the **ACCY 302 box** on the Mezzanine Floor – Rutherford House

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|--|---|
| <p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Tutorial Assignment No 4</b><br/>Due on Wednesday 4 October 2006, 10.00 a.m.</p> | <p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 2</b><br/>Due on Wednesday 16 August 2006, 10.00 a.m.</p> |
| <p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 3</b><br/>Due on Wednesday 13 September 2006, 10.00 a.m.</p>       | <p><b><u>SURNAME:</u></b>.....</p> <p><b>FIRST NAME:</b>.....</p> <p><b>STUDENT ID:</b>.....</p> <p><b>TUTORIAL GROUP NUMBER:</b>.....</p> <p style="text-align: center;"><b>ACCY 302 Assignment No 1</b><br/>Due on Wednesday 2 August 2006, 10.00 a.m.</p>  |