

School of Accounting & Commercial Law

ACCY 307 GOVERNMENT ACCOUNTING & FINANCE

Trimester One 2007

COURSE OUTLINE

Contact Details

Lecturers:	Room	Phone	Email Address
Prof. David Macdonald	RH 601	463 5938	David.Macdonald@vuw.ac.nz
Kevin Simpkins	RH 716	463 9651	Kevin.Simpkins@vuw.ac.nz
Course Supervisors			
Administrative:			
Janet May	RH 708	463 7465	Janet.May@vuw.ac.nz
Academic:			
Prof. David Macdonald	RH 601	463 5938	David.Macdonald@vuw.ac.nz
Tutor:			
Jenny Alves	RH 723	463 5233 xtn 8538	Jenny.Alves@vuw.ac.nz

Class Times and Room Numbers

Lecture Times:	Monday	12.40pm – 1.30pm	in GB LT 4
	Tuesday	12.40pm – 1.30pm	in GB LT 3
	Thursday	12.40pm – 1.30pm	in GB LT 4

Tutorials

You are required to attend tutorials, which begin in the second week of the course. You must sign up using the website <https://signups.vuw.ac.nz> 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 Blackboard. The final lists will be displayed on Blackboard at the end of the first week.

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

Tutorial Times:	Monday	13.40pm – 14.30pm	in GB G04
	Tuesday	10.30am – 11.20am	in GB G05
		11.30am – 12.20pm	in GB G05
	Thursday	11.30am – 12.20pm	in GB G05

LECTURE AND TUTORIAL PROGRAMME:

Week beginning	TOPIC	LECTURER
26 Feb, 2007	Course introduction Introduction to the New Zealand Public Sector – Key differences between the public and private sectors	David Macdonald
5 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
12 March	Budgets, Appropriations and the Public Finance Act	Kevin Simpkins
19 March	Financial Reporting in the Public Sector Current Issues in Financial Reporting <i>Tutorial 2: Budgets and appropriations</i>	Kevin Simpkins
26 March	Service Performance Reporting	David Macdonald
2 April	Service Performance Reporting - current issues <i>Tutorial 3: Financial reporting issues</i> (Project due 13 April, 2007)	David Macdonald
9 April	<i>Mid trimester break</i>	
23 April	Financial Analysis and Monitoring <i>Tutorial 4: Service performance reporting</i>	Kevin Simpkins
30 April	Crown Financial Management/Fiscal Responsibility; Departmental Financial Management/the Capital Charge	Kevin Simpkins
7 May	Auditing in the Public Sector <i>Tutorial 5: Financial Management/Fiscal Responsibility</i>	David Macdonald
14 May	Local Government – Governance and accountability (Essay due 14 May, 2007)	David Macdonald
21 May	Topic to be advised <i>Tutorial 6 Public sector auditing</i>	Kevin Simpkins
28 May	(Final Test – time and place to be advised)	
4 June	<i>Mid year study break</i>	

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*]
- Consider particular public sector accounting and reporting issues and practices.
- 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 Book** – in 2 parts
- **A Guide to the Public Finance Act – The Treasury**
- **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)
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

Project	30%	Due 13 April, 2007
Essay	30%	Due 14 May, 2007
Test	<u>40%</u>	week beginning 28 May 2007
<i>Total</i>	<i>100%</i>	

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 during the week beginning **28 May 2007**, room to be advised. The test will last 100 minutes (*note that you must get 40% in the test as well as an overall mark of 50% 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 of 50% for the assessed items of course work; *and*
- (iv) Achieve a mark of 40% or more in the test.

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 or go to www.vuw.ac.nz/policy.

For information on the following topics, go to the Faculty's website www.vuw.ac.nz/fca under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

Manaaki Pihipihinga Programme

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email manaaki-pihipihinga-programme@vuw.ac.nz or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email pacific-support-coord@vuw.ac.nz or phone (04) 463 5842.

Detailed Tutorial Signup Instructions

1. Go to the signup website at: <https://signups.vuw.ac.nz>
2. Enter your SCS username and password to login the system.
3. The “Signup Home” page opens. It displays all courses you are enrolled for and that use the S-Cubed Tutorial & Workshop Signup system. Click on the course you wish to sign up for.
4. The selected course page opens. It will show the course contact and brief details of the signup instructions. A “key” is provided at the bottom that explains all buttons and what they do.
5. The schedule of tutorials includes the day/time, location, maximum group size, and spaces left in the tutorial sessions.
6. If there are spaces left in a particular session, you will see the “ENROL” button next to it. You can click this button to enrol yourself into that tutorial session.
7. If there are NO more spaces left in a particular session, you will see the “JOIN WAITLIST” button, if available. You can click this button to join the waitlist for that tutorial session. Please note that you will be removed from any other waitlist you may have joined earlier. If somebody withdraws from this session, you will automatically be moved up the waitlist or enrolled into the session. In this case you are enrolled in the session; an email will be sent to you if you are enrolled into the session from a waitlist.
8. You can only “JOIN WAITLIST” if you have already enrolled in one of the other available sessions. In other words, “ENROL” in one session and then you can choose to join the waitlist for another preferred session.
9. You can choose to “WITHDRAW” from a session you have already enrolled for. You can also choose to “CANCEL WAITLIST” to remove yourself from a particular waitlist.
10. A “FULL” button indicates all seats and waitlist are full for that tutorial session. You must choose another session.
11. More details on the various buttons are available in the “Key” section at the bottom of the signup page.
12. You should “ENROL” in only ONE tutorial session and may “JOIN WAITLIST” for only ONE other tutorial session.
13. You can login and signup (or change your signup) anytime before the **closing date of the tutorial signup. You will NOT be able to sign up or change your choice after the tutorial signups have closed.**
14. You can view/confirm details of the sessions you are enrolled and waitlisted for, such as day/time and location by clicking on “My Signups” on the left hand menu.
15. Click on “Support” on the left hand menu if you are having problems.

This online signup system is available around the clock over the internet. Any requests after this date will need to be manually handled by the course administrator. You will need to submit a written application stating the reason why you were not able to sign up on time using the online system, along with other relevant documentation such as medical certificate etc.

Finally, **you must always attend the tutorial sessions that you have signed up for.** If you attend a different session, your attendance may not be recorded.