

School of Accounting and Commercial Law

ACCY 001 BOOKKEEPING

Trimester Two 2008

COURSE OUTLINE

Names and Contact Details

		Room	Phone
Course Co-ordinator/ Lecturer/Tutor	Rose Anne MacLeod Email:	RH 702 Roseanne.Macleod@vuw.ac.nz	463 5044
Administrators	Sandy Fackney Email:	RH 710 Sandy.Fackney@vuw.ac.nz	463 6680
	Hayley Cross Email:	RH 708 Hayley.Cross@vuw.ac.nz	463 5383

Class Times and Room Numbers

Lectures commence 7 July 2008. Teaching finishes on 15 August 2008.

Monday	1.10pm-2.00pm	Lecture	MCLT 102
Monday	2.10pm -3.00pm	Workshop	MCLT 102
Thursday	2.10pm- 3.00pm	Lecture	MCLT 101
Friday	2.10pm-3.00pm	Lecture	MCLT 102
Friday	3.10pm-4.00pm	Workshop	MCLT 102

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.

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

Classes will be interactive and focus on key concepts. Examples where possible will be drawn from previous exams.

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.

Students are expected to read the required chapters in the text prior to lectures, and review their lecture notes from the lecture prior to attendance of the following lecture.

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 the latest copy of *Professional Accounting Practices* (A Pearson Custom Publication by Ruth McIntosh (ISBN 1 877371 55 6)) which is available from Victoria Bookshop. This book is essential as many of the workshop exercises use examples from it.

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 as follows:

Test 1:

Dates	Day	Start	Finish	Room	Title
11/07/2008	Friday	16:00	18:00	HULT323	ACCY001 Test One

Test 2:

Dates	Day	Start	Finish	Room	Title
1/09/2008	Monday	17:00	19:00	MCLT101	ACCY001 Test Two
1/09/2008	Monday	17:00	19:00	MCLT103	ACCY001 Test Two

Test 3:

Dates	Day	Start	Finish	Room	Title
15/09/2008	Monday	17:00	19:00	MCLT101	ACCY001 Test Three
15/09/2008	Monday	17:00	19:00	MCLT103	ACCY001 Test Three

- The first test is for students who have studied accounting previously and consider themselves competent at applying the course material.
- 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.

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.

Use of Turnitin

(All courses which make use of Turnitin must inform students prior to collection of work for assessment. The following paragraph (modified as necessary for particular circumstances) should appear in course outlines.)

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <<http://www.turnitin.com>>. Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. At the discretion of the Head of School, handwritten work may be copy typed by the School and subject to checking by Turnitin. You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

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

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 students or staff.

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

Note: including the work of others will not be considered plagiarism as long as the work 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:

www.victoria.ac.nz/home/studying/plagiarism.html

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.