

School of Accounting and Commercial Law

ACCY 232 AUDITING AND TAX

Trimester Two 2008

COURSE OUTLINE

Contact Details

Lecturers

Professor Kevin Holmes (KH) RH 618 Phone: 463 5968 Email: kevin.holmes@vuw.ac.nz
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Course Coordinator – Academic

Kevin Holmes

Course Coordinator – Administration

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Administrator

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The Administrator should be contacted in relation to any changes to scheduled tutorial attendance and other enquiries of an administrative nature. The Administrator is available Monday to Friday from 8.30am to 5.00pm.

Lecture Times and Rooms

Stream 1

Monday	10:30am – 11:20am	RHLT 2
Tuesday and Wednesday	12:40pm – 1:30pm	RHLT 2

Stream 2

Monday	12:40pm – 1:30pm	RHLT 1
Tuesday and Wednesday	4:40pm – 5:30pm	RHLT 1

Note: You are *not* permitted to change the stream in which you are enrolled without consent from the Course Coordinator – Administration.

In addition, there are **9** tutorials of 50 minutes each. Tutorial times and locations are listed on the online *Blackboard* system (<http://blackboard.vuw.ac.nz>). See also under *Tutorials* on page 4.

Attendance at Lectures

This is a lecture based course. Therefore, you are strongly recommended to attend *all* lectures. Much information, which is examinable, is conveyed by the *spoken word only* and is not posted on *Blackboard* or otherwise distributed!

Course Objectives

This course is an introduction to auditing and taxation. The overall objective of the course is to enable you to:

- research and analyse auditing and tax concepts through debate with other students;
- develop judgment skills, using ethical frameworks, case law and professional standards to guide your actions; and
- apply audit and tax concepts to everyday business activities.

The particular learning objectives within the auditing and tax modules are:

AUDITING MODULE

The nature and purpose of auditing

- a) Explain the role of auditing and other assurance services
- b) Differentiate the external and internal audit roles in contributing to corporate governance
- c) Appreciate professional ethics, including independence and objectivity

Audit standards and regulators

- a) Demonstrate an awareness of International Standards of Auditing (ISA) and New Zealand legislation
- b) Recognise the linkage of ISA with Auditing standards commonly employed in New Zealand as promulgated by the New Zealand Institute of Chartered Accountants and the Office of the Auditor-General

Audit process

- a) Describe the key components of the external audit process
- b) Recognise the importance of understanding the business being audited
- c) Demonstrate an understanding of audit risk and materiality
- d) Understand the auditor's reporting obligations, especially the audit opinion

Current audit issues

Have an appreciation of a few issues that need to be addressed by the auditing profession over the coming years.

TAXATION MODULE

New Zealand taxation

- a) Demonstrate an awareness of direct and indirect taxation as an instrument of fiscal policy
- b) Demonstrate an awareness of income tax, goods and services tax, fringe benefit tax, withholding taxes and imputation credits
- c) Display an awareness of the international tax regime

Income tax

- a) Distinguish taxable from non-taxable income and deductible from non-deductible expenditure
- b) Describe how tax timing issues arise
- c) Describe the process for calculating income tax liabilities for corporate entities and individuals

Goods and services tax

- a) Demonstrate an awareness of the principles underlying goods and services tax
- b) Demonstrate an understanding of the concepts of taxable activity, taxable person, taxable period, taxable supplies, exempt supplies and zero-rating
- c) Demonstrate the calculation of goods and services tax using the invoice and cash bases, apportionment and adjustments

Course Content

A lecture outline, which lists the topics covered in the course, is set out on pages 10 and 11. Further information will be provided by lecturers.

Readings

The prescribed text for this course is:

Van Peursem, K., Pratt, M. and Dunbar, D., (2008) *Introduction to Auditing and Tax*, Pearson Prentice Hall SprintPrint, Auckland. ISBN 978-1-4425-0686-2

Note: You *must* use the 2008 (2nd) edition of this book since the tax section of the 2007 (1st) edition is now out of date!

You must also purchase both Part 1 and 2 of the *ACCY 232 Course Materials Book* (Trimester 2, 2008 edition) from the Student Notes Distribution Centre.

For the auditing component of the course, further readings available are the International Standards on Auditing issued by the International Federation of Accountants (IFAC), which can be accessed (after registering with IFAC) free of charge. Go to:

<http://www.ifac.org/Store/Details.tmp?SID=95705605132866&Cart=11339029141882171>

While not directly taught in this course, you have the opportunity to improve your writing and oral expression skills, which are critical to working in the accounting and general commercial environment. To assist you in this respect, you are advised to purchase or refer to a copy of Fleet, W., Summers, J. and Smith, B., (2004) *Communication Skills Handbook for Accounting*, Wiley, Milton.

Any additional reading material will be provided in lectures and on *Blackboard*.

Expected Workload

You should expect to spend on average 12 hours per week on the course (*excluding* time to study for the tests). How this time is made up varies from week to week, but typically comprises:

- 3 hours in scheduled lectures;
- 6 hours preparing for, and participating in, tutorials and completing your bullet-point summaries (referred to under *Tutorials* below);
- 3 hours reading for lectures, and revising lecture and tutorial notes.

In order to benefit fully from lectures, you should read the relevant sections of the textbook and Course Materials Book relating to each lecture topic *before* the lectures.

Group Work

Working in groups is an important component of this course. The content and expectation of group work for tutorials is explained under *Tutorials* below.

Materials and Equipment

Most course materials can be downloaded from *Blackboard* or found in the Course Materials Book. Lecturers do not hold spare copies of any course materials. If you are having any trouble obtaining course materials, please contact the Administrator.

Electronic calculators and foreign language dictionaries may be used in the tests. Calculators *must* be battery powered and silent in operation. Mobile phones are *not* permitted in the tests.

Tutorials

1. Tutorial presentations

The course contains 9 tutorials. The topics/questions for the tutorials will be posted on *Blackboard* **two weeks before the week of the tutorial.**

Tutorials take place in the following weeks:

	<i>Week beginning</i>
Tutorial 1	21 July 2008
Tutorial 2 (TF)	28 July 2008
Tutorial 3 (TF)	4 August 2008
Tutorial 4 (TF)	11 August 2008
<i>Mid-trimester break</i>	
Tutorial 5 (TF)	8 September 2008
Tutorial 6 (KH)	15 September 2008
Tutorial 7 (KH)	22 September 2008
Tutorial 8 (KH)	29 September 2008
Tutorial 9 (KH)	6 October 2008

Tutorial sign-up is on-line (<https://signups.vuw.ac.nz>) during the first week of the trimester. The exact time that the signup starts (and any access denial times) will be given on Monday 7 July 2008. Instructions for signing up are on page 12. The 16 places in each tutorial are allocated on a “first-come, first-served” basis. Tutorial groups and presentation teams (see below) will be posted on *Blackboard* by 16 July 2008.

Tutorials 2–9 are conducted as follows: 4 or 5 students (depending on the size of the tutorial) are required to lead the discussion on the topic nominated for the tutorial. You will be required to lead **2** tutorials during the course: one on auditing and one on tax.

In Tutorial 1, tutors will outline their expectations of your presentations and your bullet point summary solutions (see below). You will also have an opportunity to exchange email addresses, telephone numbers and other contact details with other students in your tutorial for the purpose of planning your presentations.

The success of your tutorial presentations depends on you getting together with the other students in your group before the presentation to plan the content and how the presentation will be run. Hence, it is expected that you will contact each other once the tutorial lists are published on *Blackboard*, using your VUW student email address. If you do not use your VUW email address, you must ensure that you create a diversion within the VUW email system to your preferred email address, e.g. Gmail, Yahoo, Hotmail, etc.

Up to 10% of your final grade for this course is awarded for your preparation for, and leading of, each of the tutorial discussions in the 2 weeks in which your team presents. 5 marks are allocated to each presentation, as follows:

- 1 mark for preparation and coordination with the other presenters in your group
- 1 mark for confident oral expression
- 3 marks for strength of argument, facilitating the discussion with the other students and your ability to debate your view convincingly.

At the conclusion of each tutorial in which you present, your tutor will discuss and advise you of your individual marks (out of 5) for your presentation. These marks are updated on *Blackboard* in the week following each tutorial. Your mark cannot be seen on *Blackboard* by other students.

If you are unhappy with your mark, you must first discuss, and attempt to resolve, the matter with your tutor before the following tutorial. If you cannot reach a satisfactory resolution with your tutor, the tutor will forward the matter to the Course Coordinator – Administration for consideration.

If you have a compelling reason for not attending the regular tutorial group in which you are enrolled in a particular week, and you are *not* presenting in that week, you may attend another tutorial group (subject to seating capacity in that group). If you do so, you must advise the “alternative” tutor of your details and also inform the Course Coordinator – Administration of the one-off change in your tutorial attendance. You must not make a habit of switching tutorials.

2. Tutorial participation and bullet point summaries

For **each** tutorial in which you are *not* giving a presentation, you **must** prepare a bullet point summary solution to the tutorial questions/topic and post it in the assignment folder on *Blackboard* **before 12 noon on Monday** of the week of the tutorial. Late summaries will **not** be accepted. Note that *Blackboard* automatically provides us with the date and time that you submitted your bullet-point summaries. Your summaries must be written in comprehensible and legible English.

To assist your participation in the tutorials, you should retain a copy of your bullet point summary solution for use at the tutorial.

No suggested solutions to tutorial topics/questions are provided on *Blackboard* or elsewhere, or distributed by tutors. Therefore, you need to attend the tutorials to ensure that you get the full benefit of the discussion and debate on the subject material. Tutors have notes to ensure that the presentations and discussion in the tutorials adequately cover the topic.

Your tutorial participation and bullet point summary solutions account for 5% of your final grade for this course. The 5% is awarded on the basis of:

1. your attendance at tutorials;
2. your participation in tutorial discussions; and
3. the content of your bullet point summary solutions.

Your tutor will grade your performance after each tutorial as either *Acceptable* or *Not acceptable*. Tutors will post their grades on *Blackboard* following each tutorial. Your grade cannot be seen on *Blackboard* by other students. If you are unhappy with your posted grade after a tutorial, you must first discuss, and attempt to resolve, the matter with your tutor before the following tutorial. If you cannot resolve the matter satisfactorily with your tutor, the tutor will forward the matter to the Course Coordinator – Administration for consideration.

At the end of the course, based on the above grades, you will receive **either a 0% or a 5%** mark for your tutorial participation and your bullet point summary solutions. No percentage mark between 0 and 5 is allocated. For your guidance, note that if you miss posting more than one bullet point summary solution, without credible reasons, you will almost certainly forfeit the 5% mark for tutorial participation and bullet point summary solutions.

Tests

This course includes 4 tests, as follows:

Test No.	Topic	Time and Date	Length of Test (minutes)	Contribution to Final Grade (%)
1	Auditing	6:00pm Friday 1 Aug 2008	50	12.5
2	Auditing	6:00pm Friday 5 Sept 2008	100	30
3	Tax	6:00pm Friday 26 Sept 2008	50	12.5
4	Tax	6:00pm Friday 10 Oct 2008	100	<u>30</u>
			Total	<u>85</u>

Rooms will be advised on *Blackboard* at least one week before each test.

All tests are “open book”.

Assessment of your ability in these tests takes on a variety of forms to cater for different aptitudes of different students. The assessment methods include short-answer questions, calculation questions, and essay questions. In line with this approach, ***Test No. 1 and Test No. 3 consist entirely of multiple choice questions.*** An example of a multiple choice answer sheet is shown on page 13. Before Test No. 1 make sure that you look over the example to

ensure that you understand how to record your name, student ID number, and answers properly.

Assessment Requirements

To pass this course, you must:

1. meet the mandatory course requirements (see below); **and**
2. obtain a weighted average mark of 40% or more of the total marks available in the two tests in **each** of the auditing and tax components of the course.

The final grade awarded for this course is determined on the following basis:

<i>Item of assessment</i>	<i>Percentage of final grade</i>
Tutorial participation	5
Two tutorial presentations	10
Tests (as set out on page 6)	85
	—
	100
	===

(Note that the above assessment percentages differ from, and supercede, those shown in the *Bachelor of Commerce and Administration Prospectus 2008* and in the *Accounting and Commercial Law Prospectus 2008*.)

If you obtain a weighted-average mark of 50% or more over the 3 items of assessment above but fail to meet the mandatory course requirements, you will **fail** the course and be given a *K* grade.

If your performance is affected by sickness or other personal difficulties (e.g. bereavement of a close relative), you must contact the Course Coordinator – Administration as soon as possible. You must not delay this until the end of the course or when final results are posted. In case of sickness, it is essential that you see a registered medical practitioner as soon as possible while you are sick and obtain a medical certificate that certifies that in the opinion of the doctor you are sick and the extent of disability suffered by you during the period of sickness. Medical certificates that simply state “student X visited me and told me he/she was sick last week”, or something to that effect, do not contain any professional assessment or opinion of the doctor and are of no value.

Mandatory Course Requirements

In addition to the *Assessment Requirements* under 2 above, to pass the course you **must**:

- (i) deliver 2 tutorial presentations; and
- (ii) attend **at least 7** of the 9 tutorials.

Communication of Additional Information

This Course Outline is available, along with other information and materials relating to the course, on *Blackboard*. You are expected to have access to *Blackboard* to participate in this course. All announcements and notices are posted in the *Announcements* section of *Blackboard*. If you have problems accessing *Blackboard*, you should contact Student Computing Services or the Administrator. Where applicable, material presented in lectures, which is not in the Course Materials Book, will generally be made available on *Blackboard*.

Additional information is also conveyed to you in the lectures, and important announcements are e-mailed to your VUW student email..

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 EA125a to EA131 (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).
- Examination related information during the examination period.

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

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: 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. If you are found guilty of plagiarism you 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.

Note also that if you are found guilty of plagiarism, your name is entered on the University's *Academic Misconduct Register*.

Find out more about plagiarism, and how to avoid it, on the University's website at <http://www.vuw.ac.nz/home/studying/plagiarism.html>

Notice of Turnitin Use

The work that you submit for assessment in this course may be checked for academic integrity by the electronic search engine, *Turnitin* – <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 us 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 – Academic 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

You should familiarise yourself 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 for which you are studying: see the *Victoria University Calendar 2008* or go to <http://www.vuw.ac.nz/policy>.

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

- 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.

LECTURE OUTLINE

Week	Beginning	Topic	Readings	Lecturer
1	7 July	Auditing What are assurance services? What is an audit?	IAT (Audit) pp. 1–17 and 53–56	Tim Fairhall
2	14 July	Corporate governance Professional ethics Independence	IAT (Audit) pp. 39–41; 75–83; and 89–105	Tim Fairhall
3	21 July	Audit standards and regulators TUTORIAL 1	IAT (Audit) pp. 44–50 and 73–74	Tim Fairhall
4	28 July	The audit process, including understanding the business TUTORIAL 2 TEST 1 6:00pm Friday 1 August	IAT (Audit) pp. 41–45 and 146	Tim Fairhall
5	4 August	Materiality and risk judgment TUTORIAL 3	IAT (Audit) pp. 131–136; 139– 145; and 149–161	Tim Fairhall
6	11 August	The auditor’s reporting obligation Current audit issues TUTORIAL 4	IAT (Audit) pp. 64–70; 80; 84– 86; and 448–462	Tim Fairhall
Mid-Trimester Break				
7	1 September	Taxation Income TEST 2 6:00pm Friday 5 September	CMB2–The New Zealand system IAT (Tax) pp. 1–27 CMB2–Income tax legislation CMB2–Income	Kevin Holmes
8	8 September	Deductions TUTORIAL 5	IAT (Tax) pp. 28–42 CMB2–Income tax legislation CMB2–Deductions	Kevin Holmes
9	15 September	Timing TUTORIAL 6	CMB2–Income tax legislation	Kevin Holmes
10	22 September	Entities TUTORIAL 7 TEST 3 6:00pm Friday 26 September	IAT (Tax) pp. 63–77 CMB2–Trusts	Kevin Holmes

11	29 September	Tax avoidance Tax planning TUTORIAL 8	IAT (Tax) pp. 43–62 CMB2–Tax planning	Kevin Holmes
12	6 October	Goods and services tax TUTORIAL 9 TEST 4 6:00pm Friday 10 October	IAT (Tax) pp. 78–83	Kevin Holmes

IAT ≡ Van Peurseem, K., Pratt, M. and Dunbar, D., (2008) *Introduction to Auditing and Tax*, Pearson Prentice Hall, 2 ed.
CMB2 ≡ ACCY 232 Course Materials Book Part 2 – Tax Component

This is a general lecture outline only. Some topics may be addressed in a different week from that shown here.

Detailed Tutorial Signup Instructions

To sign up for your ACCY 232 tutorial you need to follow the instructions below.
Read these instructions carefully and take your time to follow the procedure step-by-step.

1. Go to the signup website at: <https://signups.victoria.ac.nz>
2. Enter your SCS username and password to log into 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 **ACCY 232**.
4. The ACCY 232 course page opens. It shows 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 tutorials.
6. If there are spaces left in a particular tutorial, you will see the **ENROL** button next to it. Click this button to enrol yourself in that tutorial.
7. If there are no more spaces left in a particular tutorial, you will see the **JOIN WAITLIST** button, if a waitlist is available. Click this button to join the waitlist for that tutorial. (Note that if you do this, you will be removed from any other waitlist that you may have joined earlier). If somebody withdraws from this tutorial, you will automatically be moved up the waitlist or, if you are already at the top of it, you will be enrolled in the tutorial. An email will be sent to you if you are enrolled in the tutorial from the waitlist.
8. Note that you can only join a waitlist if you have *already enrolled* in one of the other available tutorials. In other words, you must first enrol in one tutorial and then you can choose to join the waitlist for another preferred tutorial.
9. You can choose to **WITHDRAW** from a tutorial you have already enrolled in. You can also choose to **CANCEL WAITLIST** to remove yourself from a particular waitlist.
10. A **FULL** button indicates that all seats and the waitlist are full for that tutorial. You must choose another tutorial.
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 and may join the waitlist for only **ONE** other tutorial.
13. This online signup system is available around the clock over the internet. You can log in and sign up (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.*** Any requests after this date are manually handled by the Administrator. You must submit a written application stating why you were not able to sign up on time using the online system, along with other relevant documentation, such as medical certificate, etc.
14. You can view/confirm details of the tutorials that you are enrolled in and waitlisted for, such as the 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.

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

TEST Nos. 1 and 3 EXAMPLE OF MULTIPLE CHOICE ANSWER SHEET

Study this example of a (partially) completed Multiple Choice Answer Sheet so that you understand how to fill out your answer sheet *before* you sit Test No. 1.

TEST Nos. 1 and 3 EXAMPLE OF MULTIPLE CHOICE ANSWER SHEET

Study this example of a (partially) completed Multiple Choice Answer Sheet so that you understand how to fill out your answer sheet *before* you sit Test No. 1.

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