

School of Accounting and Commercial Law

ACCY 001 Bookkeeping

Trimester One 2009

COURSE OUTLINE

Contact Details

Teaching Staff & Course Coordinator – Academic

Dr Lisa Marriott Room RH 630 Ph: 463 6107 Email: Lisa.Marriott@vuw.ac.nz

Administrator

Marina Dobrovolskaya Room RH 708 Ph: 463 5775 Email: Marina.Dobrovolskaya@vuw.ac.nz

Class Times and Room Numbers

This course runs from Monday 2 March 2009 to Thursday 9 April 2009 (6 weeks)

Lecture times:

Monday, Wednesday, Thursday 4.40pm – 5.30pm

Workshop times:

Monday and Thursday 5.40pm – 6.30pm

All lectures and workshops are in Rutherford House LT1 (RH LT1).

Lectures 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”). Please also bring the recommended textbook to all classes.

Workshop attendance is voluntary but highly recommended. Workshops consist of reviewing previously completed workshop assignments, in addition further examples will be provided for completion during the workshop with assistance provided by the tutor.

Course Objective

By the end of this course, students should be able to:

- Demonstrate through a test, a mastery of the principles of bookkeeping; and
- Carry out a basic bookkeeping exercise.

Course Content

The course will cover the accounting cycle from transactions to closing and reversing entries.

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, workshop assignments and preparatory reading for **at least** an extra 3 hours per week for the six weeks of the course.

Readings

Ruth McIntosh *Professional Accounting Practices* second edition (Pearson Custom Print) 2007.
Note: the earlier edition is equally suitable.

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. A non-electronic non-annotated foreign language dictionary may be used in the test.

Powerpoint slides will be provided on BlackBoard. Please bring these to class. Please also bring the recommended textbook to all lectures.

Assessment Requirements

There is only **ONE** item for assessment.

Course Test 100 minutes – Required pass mark is 75%

Note: no grades will be awarded for this course other than pass or fail.

Each student will be permitted up to **two attempts** at the Course Test. The test will be offered three times in this trimester. Any student that fails their first attempt of the Course Test will be permitted a second attempt.

Test Dates (Rooms to be advised):

Test One: Friday 6 March 2009, 5.30pm, Pipitea Campus (week one)
Test Two: Thursday 9 April 2009, 5.00pm, Kelburn Campus (week six)
Test Three: Thursday 30 April 2009, 5.00pm, Kelburn Campus (week seven)

Only those 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.

Mandatory Course Requirements

There are no mandatory course requirements.

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 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.

ACCY 001 Bookkeeping

Lecture Outline

Lecture	Date	Topic	Workshop	Reading
1	Mon 2 Mar	Introduction; Accounting Basics 1	N/A	
2	Wed 4 Mar	Accounting Basics 1	N/A	Chapter 1
3	Thu 5 Mar	Accounting Basics 2	Activity 1.14 & 1.15	Chapter 1
4	Mon 9 Mar	GST	Activity 2.15	Chapter 2
5	Wed 11 Mar	General Ledger	N/A	Chapter 3
6	Thu 12 Mar	General Ledger	Activity 3.10	Chapter 3
7	Mon 16 Mar	Inventory	Activity 3.15	Chapter 6
8	Wed 18 Mar	Inventory	N/A	Chapter 6
9	Thu 19 Mar	Balance Day Adjustments	Activity 6.25	Chapter 8
10	Mon 23 Mar	Balance Day Adjustments	Activity 8.20	Chapter 8
11	Wed 25 Mar	Non Current Assets and Depreciation	N/A	Chapter 9
12	Thu 26 Mar	Non Current Assets and Depreciation	Activity 8.21	Chapter 9
13	Mon 30 Mar	Financial Statements	Activity 9.19 & 9.23	Chapter 10
14	Wed 1 Apr	Financial Statements	N/A	Chapter 10
15	Thu 2 Apr	Financial Statements	Wiremu Tapsell	Chapter 10
16	Mon 6 Apr	Revision	Activity 10.14	
17	Wed 8 Apr	Revision	N/A	
18	Thu 9 Apr	N/A – 2 nd Test Today	N/A	