

School of Accounting and Commercial Law

ACCY 001 Bookkeeping

Trimester Three 2009

COURSE OUTLINE

Contact Details

Teaching Staff & Course Coordinator – Academic

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	Office hours	By appointment

Course Administrator

Jenny Key	Office	RH 602, Pipitea Campus Floor 6, Rutherford House
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	Office hours	Mon – Fri, 8.30 am – 5 pm

Trimester Dates

Teaching Period: Monday 16 November to Friday 18 December 2009 (five weeks)

A test will take place on Wednesday 6 January 2010 for students who have not passed a previous test.

Withdrawal dates: Information available via

Withdrawal dates: Late withdrawals with Associate Dean (Students) permission
(See Section 8: Withdrawals - from the Personal Courses of Study Statute)

<http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf>

Withdrawal dates: refunds:

<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawalsrefunds.aspx>

Class Times and Room Numbers

Lecture times:

Monday, 1.40pm – 2.30pm

Wednesday, 1.40pm – 2.30pm

Friday 1.40pm – 2.30pm

Workshop times:

Wednesday, 2.40pm – 3.30pm

Friday 2.40pm – 3.30pm

All lectures and workshops are in Government Buildings LT1 (GB LT1).

Course Delivery

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.

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 five 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:

Test One: Thursday 19 November 2009, 2.00 pm, GBLT 1 (week one)
Test Two: Wednesday 16 December 2009, (in class test)
Test Three: Wednesday 6 January 2009, 12 noon, GBLT1 (week six)

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.

Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for 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.

For the following important information follow the links provided:

Academic Integrity and Plagiarism

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

General University Policies and Statutes

http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx

Faculty of Commerce and Administration Offices

<http://www.victoria.ac.nz/fca/studenthelp/>

Manaaki Pihipihinga Programme

http://www.victoria.ac.nz/st_services/mentoring/

ACCY 001 Bookkeeping

Lecture Outline

Lecture	Week	Date	Topic	Workshop	Reading
1	1	Mon 16 Nov	Introduction; Accounting Basics 1	N/A	
2	1	Wed 18 Nov	Accounting Basics 1	N/A	Chapter 1
3	1	Wed 18 Nov	Accounting Basics 2	Activity 1.14 & 1.15	Chapter 1
	1	Thurs 19 Nov	Test One		
4	1	Fri 20 Nov	GST	Activity 2.15	Chapter 2
5	2	Mon 23 Nov	General Ledger	N/A	Chapter 3
6	2	Wed 25 Nov	General Ledger	Activity 3.10	Chapter 3
7	2	Wed 25 Nov	Inventory	Activity 3.15	Chapter 6
8	2	Fri 27 Nov	Inventory	N/A	Chapter 6
9	3	Mon 30 Nov	Balance Day Adjustments	Activity 6.25	Chapter 8
10	3	Wed 2 Dec	Balance Day Adjustments	Activity 8.20	Chapter 8
11	3	Wed 2 Dec	Non Current Assets and Depreciation	N/A	Chapter 9
12	3	Fri 4 Dec	Non Current Assets and Depreciation	Activity 8.21	Chapter 9
13	4	Mon 7 Dec	Financial Statements	Activity 9.19 & 9.23	Chapter 10
14	4	Wed 9 Dec	Financial Statements	N/A	Chapter 10
15	4	Wed 9 Dec	Financial Statements		Chapter 10
16	4	Fri 11 Dec	Revision		
17	5	Mon 14 Dec	Revision		
	5	Wed 16 Dec	Test Two		
	6	Wed 6 Jan	Test Three		