

School of Accounting & Commercial Law

ACCY 111 ACCOUNTING

Trimester One 2010

COURSE OUTLINE

Names and Contact Details

Lecturer & Course Coordinator

Rose Anne Macleod	Office	RH702, Pipitea Campus Floor 7, Rutherford House 463 5044
	Phone	463 5044
	Email	roseanne.macleod@vuw.ac.nz
	Office hours	By appointment

Lecturer

Martin Turner	Office	RH712, Pipitea Campus Floor 7, Rutherford House 463 6591
	Phone	463 6591
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	Office hours	By appointment

Course Administrator

Jane Perry	Office	RH 710, Pipitea Campus Floor 7, Rutherford House 463 6680
	Phone	463 6680
	Email	jane.perry@vuw.ac.nz
	Office hours	Mon – Fri, 8.30 am – 5 pm

RH denotes *Rutherford House*, the high-rise building next to the Lambton Quay bus terminus, on the Pipitea Campus.

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

Duty Tutors

Duty tutors are available to help you with course material on a one-to-one basis in Room EA 005 on the Kelburn Campus from Week 2. The days and times will be notified on *Blackboard*.

Trimester Dates

Teaching Period: Monday 1 March to Friday 4 June 2010

Study period: Monday 7th June -Thursday 10th June

Examination Period: Tuesday 8 June to Wednesday 30 June 2010 (inclusive)

Note: Students who enrol in courses with examinations should be able to attend an examination at the University at any time during the formal examination period.

Mid Trimester Break: Monday 5 April 2009 - Sunday 18 April 2010.

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

Stream 1 (CRN 8501)			Type	Stream 2 (CRN 6603)		
Day	Time	Room		Day	Time	Room
Thursday	09.00 – 09.50	KKLT303	Lecture	Thursday	13.10 – 14.00	KKLT303
Friday	09.00 – 09.50	KKLT303	Lecture	Friday	13.10 – 14.00	KKLT303
Tuesday	09.00 – 09.50	KKLT303	Lecture Week 6 only	Tuesday	13.10 – 14.00	KKLT303
Tuesday	09.00 – 09.50	KKLT303	Work Shop (Weeks 2,5,10, 11 only)	Tuesday	13.10 – 14.00	KKLT303

Note: On Tuesdays in weeks 2,5,10 and 11 a workshop will be held. On Tuesday week 6 a lecture will be held to replace the Friday lecture which falls on 10 April 2010 which is a public holiday. There is no lecture or workshop on Tuesdays in weeks 1,3,4,7,8,9 or 12.

The first tutorials will be held in the week beginning Monday 15 March. Each tutorial has a duration of 50 minutes each. Tutorial times and locations will be provided on the online *Blackboard* system during week 1 (<http://blackboard.vuw.ac.nz>). Please sign up for a tutorial group using the instructions at the end of this document.

Course Learning Objectives

By the end of this course, students should be able to:	
1	explain the uses of financial statements;
2	explain the role of accounting in society;
3	analyse accounting information as a tool to aid internal decision making;
4	analyse accounting information as a tool to aid investment decisions.

Attendance at Lectures

A significant part of this course is lecture based. 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 Content – Lecture Outline

Week	Commencing	Topic	Readings
1	1 Mar	Financial Reporting What is accounting? Limitations of Financial Reporting	Atrill Chps 1,2,15 (pp 731-750)
2	8 Mar	Ethics Financial reporting Concepts Accrual Accounting	Atrill Chp 3 (pp 79-87, 97-107) Chp 4 (pp 154-156)
		ONLINE HOMEWORK ASSIGNMENT ONE WORKSHOP 1: Basic Accounting Techniques	
3	15 Mar	Balance Sheet	Atrill Chp 3 (pp 87-97, 107-117)
		ONLINE HOMEWORK ASSIGNMENT TWO TUTORIAL 1	

4	22 Mar	Income Statement Statement of Changes in Equity ONLINE HOMEWORK ASSIGNMENT THREE	Atrill Chp 4 (read also Chp 5 and 6 for following week)
5	29 Mar	TUTORIAL 2 Measuring and Reporting Cash Flows ONLINE HOMEWORK ASSIGNMENT FOUR WORKSHOP 2: Case Study: The New Zealand Teachers Council	Atrill Chps 5, 14

Mid-trimester break

Week	Commencing	Topic	Readings
6	19 Apr	Financial Statement Analysis ONLINE HOMEWORK ASSIGNMENT FIVE TUTORIAL 3	Atrill Chps 6,13
7	26 Apr	Managers Need to Understand Reality MID TRIMESTER TEST (Testing weeks 1- 6 inclusive)	CMB: Chap 1
8	3 May	Understanding Key Cost Relationships SPA#1 worth 5% TUTORIAL 4	CMB: Chap 2 Atrill Chaps 7,8
9	10 May	Understanding Key Cost Relationships	CMB: Chap 2 Atrill Chaps 7,8
10	17 May	Budget for the Short-Term SPA#2 worth 5%	CMB: Chap 3 Atrill Chap 9

11	24 May	TUTORIAL 5 We Have Got to Make Some Decisions	CMB: Chap 4 Atrill Chap 11
		SPA#3 worth 5%	
		TUTORIAL 6	
12	31 May	Revision for Final Exam	

Course Delivery

The course delivery comprises two hours of classes each week; one hour workshops in weeks 2, 5, 10 and 11; and tutorials in weeks 3, 4, 6, 8, 10 and 11.

Expected Workload

Most students who take this course have not studied accounting before. The course is therefore structured to accommodate this cohort. You should expect to spend on average 10–12 hours per week on the course (*excluding* time to study for the mid-trimester test and final examination).

How this time is made up varies from week to week, but typically comprises:

- 2 hours in scheduled lectures
- 5 hours preparing for, and participating in, workshops, tutorials etc
- 4 hours reading for lectures, session preparation assignments (SPAs), revising lecture and tutorial notes, and undertaking the prescribed *MyAccountingLab* online homework assignments.

Unless you keep up with the course work, you are likely to face considerable problems catching up later in order to be adequately prepared for the mid-trimester test and final examination.

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

Readings

The prescribed textbook for this course is:

Atrill, P., McLaney, E., Harvey, D., and Jenner, M., (2009) *Accounting – an introduction*, 4th Edition, Pearson, Frenchs Forest, NSW. Students should purchase this book.

The course content follows the textbook as shown in the Course Content – Lecture Outline (refer previous section). Most tutorial questions are taken from the textbook. You *must* read and understand the chapters of the textbook that are listed in the Course Content - Lecture Outline (see previous section). To help you accomplish this, the supplementary website for the textbook provides on-line homework exercises for relevant chapters to test your understanding of the material. In addition you are encouraged to complete online homework as part of the study for this course (see below). To access MyAccountingLab (where online homework may be completed) requires the use of an access code which is included in each new copy of the textbook. If a second hand text book is purchased then an access code will need to be separately purchased from the Student Book Shop. The access codes last one year from the date of registration and hence students who fail ACCY 111 are able to use their code for a further two trimesters.

To register for MyAccountingLab requires the access code and **the MyAccountingLab course ID number, this will be posted to Blackboard.** (See also further details under *MyAccountingLab* Online Revision homework assignments below.)

Additional material for the first half of the course will be posted to Blackboard. Additional material for the second half of the book will require the purchase of a Course Materials Book (CMB).

Materials and Equipment

In the mid trimester test and final examination students will be permitted to use a nonprogrammable calculator.

Assessment Requirements

The course assessment will be as follows:

Component	% Weight	Date	Course Learning Objectives
Mid-trimester test (2 hrs)	50	TBA	1, 2
SPA#1	5	TBA	3
SPA#2	5	TBA	3,
SPA#3	5	TBA	3, 4
Final examination (2 hrs)	35	TBA	1, 2 3, 4

(Note that the above assessment percentages may differ from, and supercede, those shown in the *Bachelor of Commerce and Administration Prospectus 2010* and in the *Accounting and Commercial Law Prospectus 2010*.)

To pass this course you must obtain a weighted average mark of 50% or more over the mid-trimester test, SPAs and final examination. In addition, you must meet the Mandatory Course Requirement (see below). *If you obtain a weighted-average mark of 50% or more but fail to meet the Mandatory Course Requirement, 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 Administrator 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 and do not contain any professional assessment or opinion of the doctor, are of no value.

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.

Examinations

Students who enrol in courses with examinations are obliged to attend an examination at the University at anytime during the formal examination period.

The final examination for this course will be scheduled at some time during the period from **Examination Period: Friday 11th June - Wednesday 30th June.**

Mandatory Course Requirement

In addition to the *Assessment Requirements* above, to pass the course you **must** attend at least **4** of the **6** tutorials in the course (see below).

Workshops / Case Study

Workshops (including the case study) are typically interactive sessions and will apply the concepts learnt in lectures. Exercises including the case study will be provided in advance of the workshop. In relation to the case study you need to read the case thoroughly and prepare your answers *before* the workshop. This is an essential part of the course, in which you get the opportunity to work on important course material, to evaluate your own progress, and to get some insight into possible assessment questions. Note that solutions to workshop exercises are given only in the workshops. ***Written solutions are not available on Blackboard or from the lecturers.***

MyAccountingLab Online Homework

When you purchase the textbook, you are encouraged to enrol with the publisher's (Pearson's) online *MyAccountingLab*. Instructions on how to do this, and your access code, are at the beginning of your textbook. Further details will be provided on *Blackboard* and in class in Week 1. The course includes 5 online revision homework assignments. The assignments have time limits so as to encourage you to keep up with the rest of the course content. The homework assignments will be in each of weeks 2 to 6. Topics to be covered for each homework assignment directly relate to the chapters in Atrill which are listed in the Course Content – Lecture Outline in a previous section.

Tutorials

The course contains 6 tutorials. You must attend 4 of the 6 tutorials in the course: see under *Mandatory Course Requirement* above.

Tutorials take place in the following weeks:

Week Beginning

Tutorial 1 15 March 2010

Tutorial 2 22 March 2010

Mid-trimester break

Tutorial 3 19 April 2010

Tutorial 4 3 May 2010

Tutorial 5 17 May 2010

Tutorial 6 24 May 2010

Tutorial sign-up is on-line (<https://signups.victoria.ac.nz>) during the first week of the trimester.

The exact time that the signup starts (and any access denial times) will be given in the first week's lectures and on Blackboard. Places in tutorials are allocated on a "first-come, first-served" basis.

SPAs

There are three Session Preparation Assignments (SPAs). SPAs are reflective assignments on pre-readings for classes on management accounting in the second half of the course.

You should clearly understand that simply summarising the readings will not be sufficient to gain a pass in your SPAs. You will be expected to provide your Key Concepts and Questions (KCQs) from the readings. **This is not a simple summary of the readings.** It is rather the key ideas from the readings that *you think* are important and your description of your personal engagement with the material: whether you agree or not with the ideas and why, what questions you have, what you do not understand, what personal sense or meaning you make from the readings.

Further information on the SPAs will be provided on Blackboard. SPAs are to be lodged electronically on Blackboard. If you have any difficulty with this, please contact Martin Turner for assistance. If you have not electronically lodged assignments through Blackboard before you may find you need some assistance initially. You are strongly advised to plan to submit your SPA#1 at least a few hours before the deadline. **You may attach your SPA#1 to an email to Martin Turner prior to the deadline if you have difficulty electronically lodging your SPA#1 to avoid any penalty for late submission.** However, if you do this you will still need to electronically lodge your SPA#1 for it to be graded. It is expected all students will have mastered the process of electronically lodging assignments and SPAs by the end of Week 8.

Each SPA contributes up to 5% to the final grade.

Penalty for late submission of SPAs:

Up to 1 week late: Deduct 1% from grade.

Between 1 and 2 weeks late: Deduct 2% from grade.

SPAs submitted more than 2 weeks late will not be accepted.

Feedback on SPAs

Each of your SPAs will be thoroughly read and reviewed by Martin Turner and/or by a tutor. You will be given a grade for each SPA. You can confidentially access your personal grades on Blackboard and compare them with the average for students in the course.

You will be given general written feedback on your SPAs. This will be provided to all students on Blackboard within four (4) working days of the due date for each SPA.

Mid Trimester Test and Final Examination

The mid-trimester test takes place in the Week beginning 26 April 2010 (week 7). The duration of the test will be two hours and it will account for 50% of your final grade. The mid-trimester test covers all material relating to Weeks 1 to 6 (inclusive) of the course, i.e. the financial accounting component.

The final examination for this course will be scheduled at some time during the period from Tuesday 8 June 2010 to Wednesday 30 June 2010. It will be a two hour examination and will

cover course material relating to Weeks 7 to 12 (inclusive) of the course (i.e. management accounting component). It will account for 35 percent of your grade.

Further details, if any, (including rooms) will be advised on *Blackboard* at least one week before the mid-trimester test or final examination. Refer also to *Materials and Equipment* above regarding what you can bring to the mid-trimester test and final examination.

We expect all students who enrol in this course to plan around the mid-trimester test and final examination dates. Given the number of enrolments in the course, it is not logistically feasible for us to run alternative tests. The only exceptional circumstances that are taken into account are where, at the time of a test or the final exam, a student suffers the death of a close relative or is ill (as evidenced by a proper medical certificate). However, even in these cases, no alternative test is available.

Assessment of your ability in this course takes on a variety of forms to cater for different aptitudes of different students. The assessment methods include multiple choice questions, short-answer questions, calculation questions, and essay questions. An example of a multiple choice answer sheet is shown at the end of this Course Outline. Before the mid-trimester test make sure that you look over the example to ensure that you understand how to record your name, student ID number, and answers properly.

Class Representative

A class representative will be elected in the first class and that person's name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

Communication of Additional Information

Additional information or information on changes will be conveyed to students by announcements in class and notices on Blackboard.

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/policy/>

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support

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

Faculty of Commerce and Administration Offices

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

Manaaki Pihipihinga Programme

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

Detailed Tutorial Signup Instructions

To sign up for your ACCY 111 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 111**.
4. The ACCY 111 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. . 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.*** 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.
14. 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 are manually handled by the Course 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.

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.

MID-TRIMESTER TEST 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 the mid-trimester test.

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Make your marks as follows: like this: ● not like this: ☒ ⚪ Ⓢ If you change your mind, neatly cross out the answer (X) and colour in a new circle.																																																																																																																									
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