

School of Accounting and Commercial Law

**ACCY 111 ACCOUNTING**

Trimester Two 2010

**COURSE OUTLINE**

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**Names and Contact Details**

Course Administrator:	Jane Perry <a href="mailto:jane.perry@vuw.ac.nz">jane.perry@vuw.ac.nz</a>	RH 710	463-6680
Course Coordinator & Lecturer:	Kevin Simpkins <a href="mailto:kevin.simpkins@vuw.ac.nz">kevin.simpkins@vuw.ac.nz</a>	RH 716	463-9651
Lecturer	Dr Bill Richardson <a href="mailto:bill.richardson@vuw.ac.nz">bill.richardson@vuw.ac.nz</a>	RH 721	463-5233 Ext 7009

*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 3. The days and times will be notified on *Blackboard*.

**Trimester Dates**

Trimester 2 begins on Monday 12<sup>th</sup> July and ends on Saturday 13<sup>th</sup> November (examination period inclusive).

**Teaching Period:** Monday 12<sup>th</sup> July – Friday 15<sup>th</sup> October 2010

**Study Period:** Monday 18<sup>th</sup> October – Thursday 21<sup>st</sup> October 2010

**Examination Period:** Friday 22<sup>nd</sup> October – Saturday 13<sup>th</sup> November 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.

### Withdrawal from Courses:

Your fees will be refunded if you withdraw from this course on or before **23 July 2010**.

The last date for withdrawal from this course is the three-quarter point of the teaching period, i.e. **Friday 24 September**. After that date, withdrawal requires the permission of the Associate Dean (Students) as set out in section 8 of the Personal Courses of Study Statute <http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf>

To apply for permission, fill in the Late Withdrawal form available from either of our Student Customer Service Desks.

### Class Times and Room Numbers

Stream 1 (CRN 6604)			Stream 2 (CRN 6605)		
Day	Time	Room	Day	Time	Room
Monday	09.00 – 09.50	KKLT303	Monday	11.00 – 11.50	KKLT303
Wednesday	09.00 – 09.50	KKLT303	Wednesday	11.00 – 11.50	KKLT303
Thursday	09.00 – 09.50	KKLT303	Thursday	11.00 – 11.50	KKLT303

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

All class times will be used in Weeks 1 and 2. For the remainder of the course lectures are on Monday and Wednesday with Workshops on designated Thursdays, namely weeks 4, 6, 8, 10 and 12. There will therefore be no Thursday class in weeks 3, 5, 7, 9, and 11.

In addition, there are 8 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 6.

### Attendance at Lectures

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

### Course Content

A lecture outline, which lists the topics covered in the course, is set out in pages 8 and 9. Further information will be provided by the lecturers.

### Course Learning Objectives

The objective of the course is to provide you with an overview of financial accounting, business finance and management accounting concepts applicable to the preparation and use of financial statements both within organisations and for external reporting. The course is designed so that you will benefit whether you are studying a range of commerce subjects or are an aspiring career accountant.

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.

This course also appraises you of ethics in accounting and business. Part of this topic will be conveyed by way of participation in a simulation project on tax evasion, which you must attend. This is expected to be held in the Thursday class of Week 1.

### Course Delivery

The course comprises two lectures each week, workshops in designated weeks and eight tutorials held in weeks 3 to 6 and 9 to 12.

### 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;
- 1 hour in scheduled workshops (in designated weeks);
- 4 hours preparing for, and participating in, tutorials and preparing for and completing the revision tests and the assignment; and
- 4 hours reading for lectures and workshops, revising lecture and tutorial notes, and revision using *MyAccountingLab*.

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 must read the relevant sections of the textbook relating to each lecture topic *before* the lectures.

### Group Work

All of the assessment in this course is based on your own work. There is no group assessment of any kind and **no group work can be submitted for assessment**: see also under *Academic Integrity and Plagiarism* on page 7.

### Readings

The prescribed textbook for this course is:

Atrill, P., McLaney, E., Harvey, D., and Jenner, M., (2009) *Accounting – an introduction, 4<sup>th</sup> Edition*, Pearson, Frenchs Forest, NSW.

Much of the course content follows the textbook. Most tutorial questions are taken from the textbook. You **must** read and understand the chapters of the textbook that are listed in the Lecture Outline on pages 8 and 9. To help you accomplish this, the supplementary website for the textbook *MyAccountingLab* provides on-line revision exercises for relevant chapters to test your understanding of the material. In addition you are expected to complete online revision tests (see below).

You will receive an email advising you how to register for *MyAccountingLab* and will then need the *MyAccountingLab* course ID number for ACCY 111. This will be posted on Blackboard. (See also further details under *MyAccountingLab* Revision Tests below.)

Additional reading material will be provided on *Blackboard*.

### Materials and Equipment

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

Electronic calculators and non-electronic foreign language dictionaries may be used in the test and Final examination. Calculators *must* be battery powered and silent in operation. Mobile phones are *not* permitted in the Mid-trimester test or Final examination. If you are in doubt, check with the Course Coordinator.

### PASS Programme

The Peer Assisted Study Support (PASS) programme offers informal weekly study groups in core courses. Led by students who have recently excelled in the course, PASS complements the formal teaching programme. Rather than giving answers, study group Leaders encourage active learning, helping you to develop effective strategies for success at university.

**Sign-up** online in Week 2 (times will be posted on Blackboard): log-in to CareerHub ([http://www.victoria.ac.nz/st\\_services/careers/students/careerhub.aspx](http://www.victoria.ac.nz/st_services/careers/students/careerhub.aspx)), register and log in, go to 'Events/PASS study groups' in the Right Hand box, and select your session time. PASS begins in Week 3.

For more information, go to [http://www.victoria.ac.nz/st\\_services/slss/whats-on/pass.aspx](http://www.victoria.ac.nz/st_services/slss/whats-on/pass.aspx) or email [deborah.laurs@vuw.ac.nz](mailto:deborah.laurs@vuw.ac.nz).

### Assessment Requirements

There are 4 assessment categories which make up your final grade for this course. These are as follows:

	<i>Percentage of final grade</i>	<i>Date</i>
Online revision tests (5 times 2%)	10%	During weeks 3,5,6,9 and 11
Mid-trimester test (2 hours)	40%	In the week commencing 6 September 2010 – date and time to be advised
Written assignment	10%	5:00pm Thursday 14 October 2010
Final examination (2 hours)	40%	During examination period (22 October – 13 November) – actual date and time to be advised

(Note that the above assessment percentages 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 online revision tests, written assignment, Mid-trimester test 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.*

### ***MyAccountingLab Online Revision Tests***

The course includes 5 online revision tests which each contribute 2% to your overall grade. They will be available within a specified time period and you will have a maximum time to complete each. The online revision tests will be in each of weeks 3, 5, 6, 9 and 11. Topics to be covered for each online revision test and further details about the test will be announced in lectures and posted on *Blackboard*.

Access to the online revision tests is available through your registration on *MyAccountingLab*.

### ***Mid-trimester test***

The Mid-trimester test takes place in the week commencing **6 September 2010 (date and time to be advised)** and has a duration of 2 hours. It accounts for 40% 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. Further details (including rooms) will be advised on *Blackboard* at least one week before the test. 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 The Mid-trimester Test or the Final examination, 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 on page 11. 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.

### ***Written Assignment***

The course includes a written assignment. This accounts for 10% of your overall grade for the course. The assignment will require a written answer of 1,000–1,200 words. Your assignment must be written in comprehensible and legible English and include your name, student ID number and your tutorial number on the cover page. Further details and the question for the assignment will be posted on *Blackboard*.

Your assignment must be handed in before **5.00pm on Thursday 14 October 2010**. In the absence of genuine and credible reasons, late assignments will *not* be accepted. If you have concerns about your assignment being late, you should contact the Course Administrator.

### **Examinations**

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

The Final examination for this course will be scheduled at some time during the period **Friday 22 October – Saturday 13 November 2010 (inclusive)**.

### **Mandatory Course Requirement**

In addition to the *Assessment Requirements* above, to pass the course you **must** attend and participate in at least **6** of the **8** tutorials (see below).

If you are unable to attend a tutorial because you are ill, please provide a medical certificate to your tutor so that this can be taken into account in determining whether you have met the Mandatory Course Requirement.

### **Workshops**

Designated Thursday classes will (except for one week when it will be an ethics simulation project) take the form of workshops. They involve working through revision questions and examples relating to the course material, *including material from the textbook, which is not necessarily addressed in lectures*. Workshops are typically interactive sessions. Depending on the topic, the exercises will either be provided in advance of the workshop – in which case you need to prepare your answers *before* the workshop – or be issued at the workshop. Workshops are 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.***

### **Tutorials**

The course contains 8 tutorials, **all of which you are expected to attend**. You must attend and actively participate in **6** of the **8** tutorials: see under *Mandatory Course Requirement* above. Actively participating in a tutorial includes preparing beforehand and participating in discussions and questions in the tutorial. The questions for tutorials will be posted on *Blackboard*.

Tutorials take place in the following weeks:

	<i>Week Beginning</i>
Tutorial 1	26 July 2010
Tutorial 2	2 August 2010

Tutorial 3	9 August 2010
Tutorial 4	16 August 2010
	Mid-trimester break
Tutorial 5	20 September 2010
Tutorial 6	27 September 2010
Tutorial 7	4 October 2010
Tutorial 8	11 October 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. Instructions for signing up are on page 10. Places in tutorials are allocated on a "first-come, first-served" basis.

Suggested solutions to tutorial questions are generally not provided on *Blackboard* or elsewhere, or distributed by tutors. Therefore, you need to attend the tutorials to ensure that you get full coverage of the subject material.

### **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**

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 Course Administrator.

Additional information is also conveyed to you in the lectures, and important announcements are e-mailed to you – so check your emails at the address that you gave us.

**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](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/](http://www.victoria.ac.nz/st_services/mentoring/)

## ACCY 111 Accounting

### LECTURE OUTLINE

Week	Beginning	Topic	Readings	Lecturer
1	12 July	<b>Financial Accounting</b> What is accounting? Different accounting entities Limitations of Financial Reporting Ethics	Atrill, Chps 1, 2 (pp. 33-49), 15 (pp. 731-750)	Kevin Simpkins
2	19 July	Financial reporting concepts Accrual accounting	Atrill, Chp 3 (pp. 79-87, 97-107), Chp 4 (pp. 154-156)	
3	26 July	<u>Balance Sheet</u> TUTORIAL 1 <u>ONLINE REVISION TEST 1</u>	Atrill, Chp 3 (pp. 87-97, 107-117)	
4	2 August	<u>Income Statement</u> <u>Other Changes in Equity</u> TUTORIAL 2	Atrill, Chp 4	
5	9 August	<u>Measuring and Reporting Cash Flows</u> TUTORIAL 3 <u>ONLINE REVISION TEST 2</u>	Atrill, Chps 5, 14	
6	16 August	<u>Financial Statement Analysis</u> TUTORIAL 4 <u>ONLINE REVISION TEST 3</u>	Atrill, Chps 6, 13	
<b>Mid-Trimester Break</b>				
7	6 September	<b>Management Accounting</b> Introduction <u>Cost-Volume-Profit Analysis</u> <i>No Tutorial</i>	Atrill, Chp 7	Bill Richardson
<b>MID-TRIMESTER TEST: Week Commencing 6 September (2 hours)</b>				
8	13 September	<u>Cost-Volume-Profit Analysis (cont.)</u> <i>No Tutorial</i>	Atrill, Chp 7	
9	20 September	<u>Budgeting</u> TUTORIAL 5 <u>ONLINE REVISION TEST 4</u>	Atrill, Chp 9	
10	27 September	<u>Budgeting (cont.)</u> TUTORIAL 6	Atrill, Chp 9	



11	4 October	<u>Capital Investment Decisions</u> TUTORIAL 7 <u>ONLINE REVISION TEST 5</u>	Atrill, Chp 11
12	11 October	<u>Capital Investment Decisions</u> Conclusion <u>TUTORIAL 8</u> WRITTEN ASSIGNMENT DUE 5.00pm THURSDAY 14 OCTOBER	Atrill, Chp 11

**FINAL EXAMINATION (2 hours)**  
during Examination period, 22 October to 13 November (actual date to be advised)

*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 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. 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 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.
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.

## 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.

Write your name here

Write your ID number here

Fill in your ID number by colouring the circles. Put each digit in a different column.

	1	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	1
	2	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	2
	3	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	3
	4	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	4
	5	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	5
	6	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	6
	7	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	7
	8	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	8
	9	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	9
	0	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	0

Answer the multiple choice questions by filling in the circles below. Use PEN.

In addition, write your final answer in the space provided.

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.

	a	b	c	d			a	b	c	d	
1.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<u>c</u>	11.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<u>c</u>
2.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>a</u>	12.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>b</u>
3.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>a</u>	13.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>a</u>
4.	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<u>c</u>	14.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>a</u>
5.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>b</u>	15.	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>a</u>
6.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>b</u>	16.	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>b</u>
7.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<u>d</u>	17.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<u>d</u>
8.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>			<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<u>c</u>
							<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>b</u>
							<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<u>c</u>