

School of Accounting and Commercial Law

## **ACCY 130 ACCOUNTING FOR DECISION MAKING**

Trimester One 2012

### **COURSE OUTLINE**

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<b>Names and Contact Details</b>	<b>Office</b>	<b>Telephone</b>
<i>Course Coordinator &amp; Lecturer</i>	Dr Philip Colquhoun <a href="mailto:philip.colquhoun@vuw.ac.nz">philip.colquhoun@vuw.ac.nz</a>	RH 715 463 5776
<i>Lecturer</i>	Dr Lisa Marriott <a href="mailto:lisa.marriott@vuw.ac.nz">lisa.marriott@vuw.ac.nz</a>	RH 603 463 5938
<i>Course Administrator</i>	Jane Perry <a href="mailto:jane.perry@vuw.ac.nz">jane.perry@vuw.ac.nz</a>	RH 708 463 6680

Office hours: Monday-Friday, 8.30am-5pm  
(Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)

*Duty Tutors* A duty tutor will be available on a one-to-one, drop-in basis in Room EA 103 to help you with any course material. The day and times will be notified on the *Blackboard* system (<http://blackboard.vuw.ac.nz>).

*RH* denotes Rutherford House on the Pipitea campus. It is the high-rise building between the Railway Station and the Lambton Quay bus terminal. *EA* denotes the Easterfield Building on the Kelburn campus.

#### **Trimester Dates**

Teaching Period: Monday 5 March – Friday 8 June  
Study Period: Monday 11 June – Thursday 14 June  
Examination Period: Friday 15 June – Wednesday 4 July (inclusive)

#### **Withdrawal from Course**

1. Your fees will be refunded if you withdraw from this course on or before Friday 16 March 2012.

2. The standard last date for withdrawal from this course is Friday 18 May. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an ‘*Application for Associate Dean’s Permission to Withdraw Late*’ including supporting documentation.

The application form is available from either of the Faculty’s Student Customer Service Desks.

### **Class Times and Room Numbers**

Monday and Wednesday 12.00- 12.50 in New Kirk LT 303 (Kelburn campus).

In addition, there are **8** tutorials of 50 minutes each. See details under *Tutorials* on page 5.

### **Course Content**

A lecture outline, which lists the topics covered in the course, is shown on page 8. Further information will be provided by lecturers.

### **Course Learning Objectives**

This course provides an introduction to accounting for students not intending to continue with an accounting major. The course covers the use and impact of accounting information, both within organisations and in external reporting.

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

- 1 explain the role of accounting in society
- 2 explain the use of financial statements as a decision making tool
- 3 interpret accounting information for internal and external decision making.

### **A note regarding ACCY 001, ACCY 111 and ACCY 130.**

All students enrolled in a BCA degree must pass **either** ACCY 111 **or** ACCY 130.

The major difference between ACCY 111 and ACCY 130 is that ACCY 130 provides an introduction to accounting for students not intending to continue with an accounting major, while ACCY 111 is intended for those wishing to undertake further study in accounting.

- ACCY 111 will focus on concepts applicable to the preparation of accounting information as well as on the use of that information.
- ACCY 130 will focus on the use of accounting information.

ACCY 001 covers the basics of bookkeeping. It is provided for those who intend to study 200 level ACCY or TAXN (taxation). From 2013 it will be a prerequisite to all 200 level ACCY and TAXN course. More information on ACCY 001 can be found via the ACCY 111 Blackboard site.

Students who have passed ACCY 130 with a B+ grade or better may be permitted to enrol in 200 level ACCY and TAXN courses without passing ACCY 111. Such enrolment will be subject to participating in “makeup” tutorials of material covered in ACCY 111 but not in ACCY 130 at the start of their 200 level courses.

## Course Delivery

Delivery of this course entails two lectures per week and eight tutorials over the trimester.

The ACCY 130 lectures are being recorded and a link will be available on Blackboard if you wish to view these. Please do not rely on these lectures for your learning as technical issues may result in lecture recordings not being available. We most strongly recommend that you attend all lectures.

## Expected Workload

You should expect to spend **on average 10 hours per week** on course work (*excluding* time to study for the 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, tutorials and completing your online quizzes (referred to under *Tutorials* and *Online Quizzes* below)
- 3 hours reading in preparation for lectures, 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 final examination. The tutorials and the online quizzes are designed to assist you to keep up with the course work.

## 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 the information at the *Academic Integrity and Plagiarism* hyperlink on page 7.

## Readings

The prescribed text for this course is:

Atrill, P., and E. McLaney, (2011) *Accounting and Finance for Non-Specialists*, Pearson, seventh edition.

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

Much of the course content follows the textbook. You must read and understand the relevant chapters or section of the textbook that are listed in the Lecture Outline on page 8.

By enrolling in this course, you obtain free access to *MyAccountingLab*. *MyAccountingLab* is a website aligned with the text book that will be used to deliver the online quizzes.

## Materials and Equipment

Additional material will be posted on *Blackboard*. You will often need to print copies of course materials, and bring them to lectures. You therefore need to regularly consult *Blackboard*, particularly the *Announcements* and *Course Material* pages to ensure that you are organised for lectures. Lecturers do not hold spare copies of any course materials and hard copies are not distributed in lectures.

In the final examination calculators and non-electronic foreign language dictionaries may be used. Calculators must be battery powered and silent in operation.

## Assessment Requirements

To pass this course, you must obtain a weighted average mark of 50% or more from the assessment items stated below:

	<i>Percentage of final grade</i>
Online Quizzes (8 worth 2.5% each)	20%
Tutorial Assessments (8 worth 2.5% each)	20%
Final examination (2 hours)	60%

## Mandatory Course Requirements

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

- attend and actively participate in at least **6** tutorials, and
- obtain at least 40% in the final examination.

Students that receive a mark of 50% or above based on the assessment requirements AND fail to meet one or both of these conditions will receive a fail grade of K.

## Important notice regarding impaired performance

### *Sickness or other personal difficulties*

If your performance in the online quizzes, tutorial assessment activities, or your attendance at tutorials is affected by sickness or other personal difficulties (e.g. bereavement of a close relative), you must contact the Course Administrator, in writing, as soon as possible. You must not delay this until the end of the course or when 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.

For impaired performance relating to the final examination please contact the Student Administration Office.

### *IT Problems relating to the use of MyAccountingLab*

In the unlikely event that you experience IT problems of such a magnitude that you are prevented from completing an online quiz by the close-off time, you must immediately advise the Course Administrator of the nature of the problem in writing. If you encounter a problem with *MyAccountingLab* you must log a call with the 24/7 *MyAccountingLab* helpline; remember to take note of your call number. Do not contact the VUW helpdesk if your problem relates to *MyAccountingLab*.

If your problems relate to your computer the onus is on you to provide convincing evidence (such as a statement from a reputable computer servicing firm) that your computer was unavoidably disabled for reasons beyond your control during the relevant time. To avoid such anxiety, you should complete and submit your online quiz earlier in the lodgement period, rather than later.

**Please note irrespective of the nature of the impaired performance we do not offer alternative on-line quizzes and tutorial assessment activities nor extend the specified time limits for submission of online quizzes.**

### Quality Assurance 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.

### **Tutorials**

The course includes 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 Requirements* above. Actively participating in a tutorial includes preparing beforehand and participating in discussions and questions in the tutorial. The topics/questions for the tutorials will be posted on *Blackboard* approximately one week before the tutorial.

Every tutorial will include an assessment activity. These will count for 20% of the final grade (2.5% per tutorial). The assessment activity will not be provided in advance. It will be based on previous weeks' material and/or material covered in the tutorial. It will take the form of a short (5-10 minute) activity.

Tutorials take place in the following weeks:

	<i>Week beginning</i>
Tutorial 1	19 <sup>th</sup> March 2012
Tutorial 2	26 <sup>th</sup> March 2012
Tutorial 3	2 <sup>nd</sup> April 2012
Tutorial 4	30 <sup>th</sup> April 2012
Tutorial 5	7 <sup>th</sup> May 2012
Tutorial 6	14 <sup>th</sup> May 2012
Tutorial 7	21 <sup>st</sup> May 2012
Tutorial 8	28 <sup>th</sup> May 2012

Tutorial sign-up is on-line (<https://signups.victoria.ac.nz>) between 6.00 pm Tuesday 6<sup>th</sup> March and 11.00 am Monday 12<sup>th</sup> March. Instructions for signing up are on page 10. The places in each tutorial are allocated on a "first-come, first-served" basis. Tutorial groups will be posted on *Blackboard* by 14<sup>th</sup> March 2011.

If you have a ***compelling reason*** for not attending the regular tutorial group in which you are enrolled in a particular 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; also check the *My Grades* on *Blackboard* the following week to ensure your attendance has been recorded.

If you need to permanently change tutorials please contact the Course Administrator.

## Online Quizzes

There are 9 online quizzes to be completed in this course.

- Each online quiz is to be completed in *MyAccountingLab*.
- Each online quiz must be completed between 6:00 am on the Friday and 11:59 pm the following Monday on the designated dates.
- There is no facility for submission of online quizzes outside these times.
- Once you begin an online quiz, you have **1 hour** to complete each attempt.
- You have a maximum of **2 attempts** at each online quiz – your grade for that online quiz will be your highest score.
- Once you have submitted your online quiz, you cannot recall it.
- The online quiz questions are individually assigned to each student, i.e. different computer generated questions of equal standard are sent to each student.
- Ensure that you read the information at the *Academic Integrity and Plagiarism* hyperlink on page 7 before you start your first online quiz.
- Your performance in your best eight quizzes will contribute 20% (2.5% each) of your final grade for the course.

	<i>Available 6:00 am</i>	<i>Closes 11:59 pm</i>
Online quiz 1	Friday 16 <sup>th</sup> March	Monday 19 <sup>th</sup> March
Online quiz 2	Friday 23 <sup>rd</sup> March	Monday 26 <sup>th</sup> March
Online quiz 3	Friday 30 <sup>th</sup> March	Monday 2 <sup>nd</sup> April
Online quiz 4	Friday 27 <sup>th</sup> April	Monday 30 <sup>th</sup> April
Online quiz 5	Friday 4 <sup>th</sup> May	Monday 7 <sup>th</sup> May
Online quiz 6	Friday 11 <sup>th</sup> May	Monday 14 <sup>th</sup> May
Online quiz 7	Friday 18 <sup>th</sup> May	Monday 21 <sup>st</sup> May
Online quiz 8	Friday 25 <sup>th</sup> May	Monday 28 <sup>th</sup> May
Online quiz 9	Friday 1 <sup>st</sup> June	Monday 4 <sup>th</sup> June

All students who enrol in this course must plan around the online quiz times set out above.

Specific instructions on how to access the online quizzes will be posted on *Blackboard*.

Please see the above note regarding impaired performance.

## Final examination

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 from **Friday 15<sup>th</sup> June – Wednesday 4<sup>th</sup> July 2012**.

The final examination is 2 hours long. The final examination will be comprehensive, i.e. will cover all parts of the course. More information about the content and format of the final examination will be given in lectures and posted on *Blackboard*. This examination is a standard written examination, held in traditional examination conditions.

It is a mandatory course requirement that you obtain a mark in the final examination of at least **40% to pass the course**. In other words, regardless of how well you performed in the online quizzes and the tutorial assessments, if you do not get at least 40% in the final examination, you will fail the course.

### **Class Representative**

A class representative will be elected in the first class, and that person's name and contact details made 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, along with other information and materials relating to the course, is available 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. You cannot not gain access to *Blackboard* until you are fully enrolled in 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**

Find key dates, explanations of grades and other useful information at

[www.victoria.ac.nz/home/study](http://www.victoria.ac.nz/home/study)

Find out about academic progress and restricted enrolment at

<http://www.victoria.ac.nz/home/study/academic-progress.aspx>

The University's statutes and policies are available at [www.victoria.ac.nz/home/about/policy](http://www.victoria.ac.nz/home/about/policy), except qualification statutes, which are available via the Calendar webpage at

<http://www.victoria.ac.nz/home/study/calendar.aspx> (See Section C).

Further information about the University's academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at

[www.victoria.ac.nz/home/about\\_victoria/avcacademic/default.aspx](http://www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx)

#### **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/>

#### **Te Putahi Atawhai**

#### **Maori and Pacific Mentoring Programme**

<http://www.victoria.ac.nz/tpa/>

## Lecture Outline

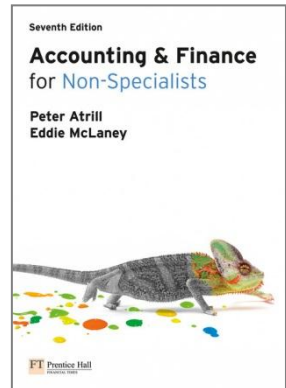
Week Beginning	Topic	Readings
<b>Financial Accounting – Dr Lisa Marriott</b>		
5 <sup>th</sup> March	<b>Introduction to Accounting</b>	A&M, Chapter 1
12 <sup>th</sup> March	<b>Measuring &amp; Reporting Financial Position</b> <ul style="list-style-type: none"> <li>• Online Quiz 1</li> </ul>	A&M, Chapter 2 and Chapter 6 (pp. 207-209)
19 <sup>th</sup> March	<b>Measuring &amp; Reporting Financial Performance</b> <ul style="list-style-type: none"> <li>• Tutorial 1</li> <li>• Online Quiz 2</li> </ul>	A&M, Chapter 3 and Chapter 6 (all except pp. 207-209)
26 <sup>th</sup> March	<b>Cash flows</b> <ul style="list-style-type: none"> <li>• Tutorial 2</li> <li>• Online Quiz 3</li> </ul>	A&M, Chapter 5
2 <sup>nd</sup> April	<b>Taxation</b> <ul style="list-style-type: none"> <li>• Tutorial 3</li> </ul>	New Zealand Tax Facts and Figures 2010/2011 (PricewaterhouseCoopers) – available on Blackboard
9 <sup>th</sup> - 20 <sup>th</sup> April	Mid Trimester Break	
23 <sup>rd</sup> April	<b>Taxation</b> <ul style="list-style-type: none"> <li>• Online Quiz 4</li> </ul>	New Zealand Tax Facts and Figures 2010/2011 (PricewaterhouseCoopers) – available on Blackboard
25 <sup>th</sup> April	No lecture 25 <sup>th</sup> April	
<b>Management Accounting – Dr Philip Colquhoun</b>		
30 <sup>th</sup> April	<b>Measuring, managing and strategy</b> <ul style="list-style-type: none"> <li>• Tutorial 4</li> <li>• Online Quiz 5</li> </ul>	Reading – available on Blackboard
7 <sup>th</sup> May	<b>Full cost</b> <ul style="list-style-type: none"> <li>• Tutorial 5</li> <li>• Online Quiz 6</li> </ul>	A&M, Chapter. 8
14 <sup>th</sup> May	<b>Cost behaviour &amp; Cost-volume-profit analysis</b> <ul style="list-style-type: none"> <li>• Tutorial 6</li> <li>• Online Quiz 7</li> </ul>	A&M, Chapter. 7
21 <sup>st</sup> May	<b>Marginal costing decisions</b> <ul style="list-style-type: none"> <li>• Tutorial 7</li> <li>• Online Quiz 8</li> </ul>	A&M, Chapter. 7
28 <sup>th</sup> May	<b>Planning and budgeting</b> <ul style="list-style-type: none"> <li>• Tutorial 8</li> <li>• Online Quiz 9</li> </ul>	A&M, Chapter. 10
4 <sup>th</sup> June	No lecture 4 <sup>th</sup> June	
<b>Revision Lecture on 6<sup>th</sup> June</b>		
15 <sup>th</sup> June – 4 <sup>th</sup> July (actual date to be advised)	Final Examination (2 hours)	
A&M = Atrill, P., and E. McLaney, (2011) <i>Accounting and Finance for Non-Specialists</i> , Pearson, seventh edition.		





Welcome to **MyAccountingLab** where the “I get it” moment meets the **power of practice**. **MyAccountingLab** exercises are directly correlated to your textbook, **Atrill & McLaney/Accounting and Finance for Non-Specialists 7ed** and gives you a personalized interactive learning environment, where you can learn at your own pace and measure your progress.

For **ACCY130 Trimester 1 2012**, you have been registered to **MyAccountingLab** by Pearson, the publisher of the book and will have received an email from **Product Support** containing your login name and password by Tuesday March 13 2012. Please check your spam/quarantine folder if it has not appeared in your inbox. (**NB:** The email will be sent to your ‘MYVICTORIA’ email address.)



Please go to [www.myaccountinglab.com](http://www.myaccountinglab.com) and **Log In**

#### **Enrolling into your course within MyAccountingLab**

1. Choose to **ENROLL IN A NEW COURSE**
2. Choose **I am taking a course that is using MyAccountingLab and need to enroll in my instructor's course**
3. Type in your **Course ID XLOV-M11L-301Z-29V2** (**NB the 0 is the number zero**)
4. Click **ENROLL**
5. If you are using MyAccountingLab at home, run **BROWSER CHECK** to ensure that you have the proper plug-ins

#### **Support and More Information:**

For MyAccountingLab support please visit [www.myaccountinglab.com](http://www.myaccountinglab.com) and choose **STUDENT SUPPORT** from the **SUPPORT** tab on the upper right hand side of the home page. Here you'll find links to:

- Getting Started with MyAccountingLab
- Tips on using the Installation Wizard
- Forgot your login and password
- Technical support 24/7

## Detailed Tutorial Signup Instructions

1. Go to the signup website at: <https://signups.victoria.ac.nz>
2. Enter your SCS username and password to login the system.
3. The “Signup Home” page opens. It displays all courses you are enrolled for and that use the S-Cubed Tutorial Signup system. Click on the course you wish to sign up for.
4. The selected course page opens. It will show 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 tutorial sessions.
6. If there are spaces left in a particular session, you will see the “ENROL” button next to it. You can click this button to enrol yourself into that tutorial session.
7. If there are NO more spaces left in a particular session, you will see the “JOIN WAITLIST” button, if available. You can click this button to join the waitlist for that tutorial session. Please note that you will be removed from any other waitlist you may have joined earlier. If somebody withdraws from this session, you will automatically be moved up the waitlist or enrolled into the session. In this case you are enrolled in the session; an email will be sent to you if you are enrolled into the session from a waitlist.
8. You can only “JOIN WAITLIST” if you have already enrolled in one of the other available sessions. In other words, “ENROL” in one session and then you can choose to join the waitlist for another preferred session.
9. You can choose to “WITHDRAW” from a session you have already enrolled for. You can also choose to “CANCEL WAITLIST” to remove yourself from a particular waitlist.
10. A “FULL” button indicates all seats and waitlist are full for that tutorial session. You must choose another session.
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 session and may “JOIN WAITLIST” for only ONE other tutorial session.
13. You can login and signup (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.**
14. You can view/confirm details of the sessions you are enrolled and waitlisted for, such as 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.

This online signup system is available around the clock over the internet. Any requests after this date will need to be manually handled by the course administrator. You will need to submit a written application stating the reason 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 tutorial sessions that you have signed up for.** If you attend a different session, your attendance may not be recorded.