

# School of Accounting and Commercial Law

# **ACCY111 ACCOUNTING**

# Trimester 2 2012

# **COURSE OUTLINE**

#### **Names and Contact Details**

Course Coordinator &

Lecturer: Dr. Rodney Dormer (RD) RH 727 463 5233

Email: rodney.dormer@vuw.ac.nz ext. 7009

Office Hours: Please email to make an appointment

Lecturer:

Kevin Simpkins (KS) RH 716 463 9651

Email: kevin.simkins@vuw.ac.nz

Office Hours: Please email to make an appointment

Course Administrator: Jane Perry RH 710 463 6680

Email: jane.perry @vuw.ac.nz

(Office hours: Monday–Friday 8.30am–5.00pm) Office is closed: 10.30–10.45am and 3.30–3.45pm.)

Duty Tutors Duty tutors will be available on a one-to-one, drop-in basis in Room

EA 115 to help you with any course material.

The days 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 16 July – Friday 19 October

Study Period: Monday 22 October - Thursday 25 October (Monday 22 October is a

public holiday, Labour Day)

Examination Period: Friday 26 October – Saturday 17 November (inclusive)

#### Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 27 July 2012.

2. The standard last date for withdrawal from this course is Friday 28 September. 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**

#### **Lecture times** are:

Monday and Wednesday

Stream 2 (CRN 6605) 12:00 – 12:50 in Maclaurin LT 101 (Kelburn Campus) Stream 1 (CRN 6604) 13:10 – 02:00 in Maclaurin LT 101 (Kelburn Campus)

# Workshop:

Thursday (only on the days specified under Workshops on page 4)

Stream 2 (CRN 6605) 12:00 – 12:50 in SUMT228 (Kelburn Campus)

Stream 1 (CRN 6604) 13:10 – 02:00 in Maclaurin LT 101 (Kelburn Campus)

In addition, there are 6 tutorials of 50 minutes each. See details under *Tutorials* on page 5.

# **Attendance at Lectures**

This is a lecture based course. 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! Not all PowerPoint slides used in lectures will be distributed to students.

We in the strongest terms suggest that you plan to attend every lecture.

#### **Course Content**

A lecture outline, which lists the topics covered in the course, is shown on page 7. Further information will be provided by lecturers.

#### **Course Learning Objectives**

The objective of the course is to provide an introduction to financial accounting and management accounting concepts applicable to the preparation and use of financial statements both within organisations and for external reporting. The course is for those students intending to continue with an accounting major.

You will be successful in this course if at the end of it you are able, at an introductory level, to:

- 1. explain the use of accounting information;
- 2. explain financial reporting concepts;
- 3. prepare basic financial statements;
- 4. prepare internal accounting information; and
- 5. analyse 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). From 2013 it is a prerequisite to all 200 level ACCY courses.

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 2 lectures per week, 5 workshops, and 6 tutorials.

#### **Expected Workload**

You should expect to spend **on average 10 hours per week** on course work (*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:

- 3 hours in scheduled lectures and workshops
- 4 hours preparing for, and participating in, tutorials and completing your online assignments (referred to under *Tutorials* and *Assignments* below)
- 3 hours reading in preparation 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 the final examination.

#### **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 10.

# **Readings**

The prescribed text for this course is:

Atrill, P., E. McLaney, D. Harvey, M. Jenner and S. Weil, (2011) *Accounting – an introduction*, Pearson, 1<sup>st</sup> New Zealand edition.

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

Much of the course content follows the textbook. Many of the tutorial and workshop questions are taken from the textbook. You must read and understand the relevant chapters of the textbook that are listed in the Lecture Outline on page 7.

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 assignments.

We strongly recommend that you purchase the new New Zealand edition of the textbook. If you purchase second hand copies of the older Australian editions, you will need to refer to the New Zealand edition in the library to bring yourself up to date with New Zealand circumstances and to ensure that you answer the correct tutorial and workshop questions set from the textbook.

# **Materials and Equipment**

Any 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 mid trimester test and final examination, calculators and non-electronic foreign language dictionaries may be used. Only silent non-programmable calculators or silent programmable calculators with their memories cleared are permitted.

#### **Workshops**

A 50-minute workshop will be held on the following dates:

Thursday 26<sup>th</sup> July 2012 (MyAccoutingLab introduction) Thursday 16<sup>th</sup> August 2012

Thursday 23<sup>rd</sup> August 2012 Thursday 27<sup>th</sup> September 2012

Thursday 11<sup>th</sup> October 2012

Workshops involve the lecturer working through revision questions and examples relating to course material selected from earlier lectures. No new course content is provided in workshops. Workshops are typically interactive sessions. Depending on the topic, the exercises and examples will either be provided in advance of the workshop – in which case you need to prepare your answers *before* the workshop – or issued at the workshop. Solutions to workshop exercises are *not* provided on *Blackboard* or elsewhere (other than in the workshop).

#### **Tutorials**

The course includes 6 tutorials, *all of which you are expected to attend*. You *must* attend and actively participate in **4** of the 6 tutorials: see under *Mandatory Course Requirements* below. 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 week of the tutorial.

Tutorials take place in the following weeks:

	Week beginning
Tutorial 1	30 <sup>th</sup> July 2012
Tutorial 2	6 <sup>th</sup> August 2012
Tutorial 3	17 <sup>th</sup> September 2012
Tutorial 4	24 <sup>th</sup> September 2012
Tutorial 5	1 <sup>st</sup> October 2012
Tutorial 6	8 <sup>th</sup> October 2012

Tutorial sign-up is on-line (<a href="https://signups.victoria.ac.nz">https://signups.victoria.ac.nz</a>) between 4.00 pm Tuesday 17<sup>th</sup> July and 11.00 am Friday 20<sup>th</sup> July. Tutorial times and locations are listed at <a href="http://www.victoria.ac.nz/timetables/lecture-timetable.aspx">http://www.victoria.ac.nz/timetables/lecture-timetable.aspx</a>. Instructions for signing up are on page 11. The places in each tutorial are allocated on a "first-come, first-served" basis. Tutorial groups will be posted on Blackboard by 24<sup>th</sup> July 2012.

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.

You are expected to contribute to the discussion in your tutorial, and to answer coherently questions put to you by the tutor. Not doing so will result in failure to meet the active participation requirement mentioned above and therefore failure to meet the *Mandatory Course Requirement*. This means that you must be properly prepared for all tutorials that you attend. Tutorial questions will be worked through in tutorials only; solutions to tutorial questions are generally not provided outside tutorials.

#### **Assessment Requirements**

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

	Percentage of final grade	Date
Assignments (4 *	30%	
7.5%)	20%	Tuesday 11 September 2012
Mid-trimester test (60 minutes)		6:00 p.m. – 7:00 p.m.
Final examination (2 hours)	50%	During the examination period (23 <sup>rd</sup> October – 17 <sup>th</sup> November 2012)

# Important notice regarding impaired performance

Sickness or other personal difficulties

If your performance in the assignments or mid-trimester test, 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 assignment 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 assignment earlier in the lodgement period, rather than later.

Please note irrespective of the nature of the impaired performance we do not offer alternative assignments and mid-trimester test nor extend the specified time limits for submission of assignments.

# **Lecture Outline**

Week Beginning		Topic	Readings	Lecturer	
1	16 <sup>th</sup> July Financial Accounting Introduction to accounti		AAI, Chp 1	KS	
2	23rd <sup>th</sup> July	World of Accounting Different Accounting Entities	AAI, Chp 2	KS	
		WORKSHOP 1 ASSIGNMENT 1			
3	30 <sup>th</sup> July	Measuring and Reporting Financial Position	AAI, Chp. 3	KS	
		TUTORIAL 1			
4	6 <sup>th</sup> August	Measuring and Reporting Financial Performance	AAI, Chp. 4	KS	
		TUTORIAL 2 ASSIGNMENT 2			
5	13 <sup>th</sup> August	Measuring and Reporting Cash Flows # WORKSHOP 2	AAI, Chp. 5 (pp. 201–222)	KS	
6	20 <sup>th</sup> August	Analysis and interpretation of Financial Statements	AAI, Chps 6 & 14	KS	
		WORKSHOP 3 ASSIGNMENT 3			
27 <sup>th</sup> Augus	st-7 <sup>th</sup> September	Mid Trimester Break			
7	10 <sup>th</sup> September	Management Accounting	AAI, Chps 1 (pp. 9-18) &	RD	
		Uses and users of management accounting information	15 (pp.692-696)		
		Planning and control			
Tuesda	y 11 <sup>th</sup> September	Mid Trimester Test	6.00 -7.00 pm		
8	17 <sup>th</sup> September	Cost behaviour Cost-volume-profit analysis#	AAI, Chp. 7 (pp. 318-339)	RD	
		TUTORIAL 3			
9	24 <sup>th</sup> September	Introduction to decision making	AAI, Chp. 7 (pp. 340-	RD	
		TUTORIAL 4 WORKSHOP 4 ASSIGNMENT 4	345)		
10	1 <sup>st</sup> October	Capital investment decisions	AAI, Chp. 11	RD	
		TUTORIAL 5			
11	8 <sup>th</sup> October	The planning and budgeting process	AAI, Chp. 9 (pp. 400-	RD	
		TUTORIAL 6 WORKSHOP 5 ASSIGNMENT 5	415)		
12	15 <sup>th</sup> October	The planning and budgeting process	AAI, Chp. 9 (pp. 415-	RD	

This is a general lecture outline only. Some topics may be addressed in a different week from that shown here.  $AAI \equiv Atrill$ , McLaney, Harvey, Harvey

Notes:

Any additional material in each of the above chapters that is not covered in the course will be advised in lectures.

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

# Further information regarding assessment items.

# **Assignments**

There are 5 assignments to be completed online in this course.

- Each assignment is to be completed in *MyAccountingLab*.
- Each assignment 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 assignments outside these times.
- Once you begin an assignment, you have **1 hour** to complete each attempt.
- You have a maximum of 3 attempts at each assignment your grade for that assignment will be your highest score.
- Once you have submitted your assignment, you cannot recall it.
- The assignment 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 10 before you start your first assignment.
- Your performance in the assignments counts towards your final grade for the course, as follows:

	Available 6:00 am	Closes 11:59 pm	%
Assignment 1 Assignment 2 Assignment 3 Assignment 4 Assignment 5	Friday 27 <sup>th</sup> July Friday 10 <sup>th</sup> August Friday 24 <sup>th</sup> August Friday 28 <sup>th</sup> September Friday 12 <sup>th</sup> October	Monday 30 <sup>th</sup> July Monday 13 <sup>th</sup> August Monday 27 <sup>th</sup> August Monday 1 <sup>st</sup> October Monday 15 <sup>th</sup> October	zero 7.5 7.5 7.5 7.5
Total value of assig	gnments		<u>30.0</u>

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

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

Please see the above note regarding impaired performance.

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

The Mid-trimester test will be held on Tuesday, 11<sup>th</sup> September (at 6.00 pm) and has a duration of 1 hour. It accounts for 20% of your final grade. The Mid-trimester test covers all material relating to Weeks 1 to 5 (inclusive) of the course. Further details (including rooms) will be advised in lectures and 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 date. 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 13. 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.

#### 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 **Tuesday 23<sup>rd</sup> October – Saturday 17<sup>th</sup> November 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 assignments and the mid-trimester test, if you do not get at least 40% in the final examination, you will fail the course.

#### **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 FCom 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**

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

- attend and actively participate in at least 4 tutorials,
- obtain at least 40% in the final examination.

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

# **Class Representative**

A class representative will be elected in the first week, 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 will not gain access to *Blackboard* until you are fully enrolled in the course.

Additional information is also conveyed to you in the lectures, and important announcements are e-mailed to your VUW student email.

# 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

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 <a href="www.victoria.ac.nz/home/about/policy">www.victoria.ac.nz/home/about/policy</a>,

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

# 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 Office**

http://www.victoria.ac.nz/vbs/studenthelp

Te Putahi Atawhai

**Maori and Pacific Mentoring Programme** 

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



Welcome to MyAccountingLab where the "I get it" moment meets the power of practice. MyAccountingLab exercises are directly correlated to your textbook, Atrill et al/Accounting, An Introduction 1ed and gives you a personalized interactive learning environment, where you can learn at your own pace and measure your progress.

interactive learning environment, where you can learn at your own pace and measure your progress.

For ACCY111 Trimester 2 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 17 July 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.) To access your email account, click on the email link in myVictoria. You will need to

Once you have your MyAccountingLab login name and password go to 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: XL0Y-219J-601Z-0C62 (NB the 0 is the number zero)
- 4. Click ENROLL

sign in.

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 <a href="www.myaccountinglab.com">www.myaccountinglab.com</a> and choose <a href="style="style-type: style-type: style-ty

- 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 Tutorial signup website at: <a href="https://signups.victoria.ac.nz">https://signups.victoria.ac.nz</a>
- 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 & Workshop 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.

# 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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