

School of Accounting and Commercial Law

## **ACCY 404 GOVERNMENTAL ACCOUNTING AND FINANCE**

Trimester 2 2012

### **COURSE OUTLINE**

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

<i>Course Co-ordinator</i>	Philip Colquhoun <a href="mailto:Philip.Colquhoun@vuw.ac.nz">Philip.Colquhoun@vuw.ac.nz</a>	RH 716	463 5776
<i>Course Co-ordinator</i>	Bhagwan Khanna <a href="mailto:Bhagwan.Khanna@vuw.ac.nz">Bhagwan.Khanna@vuw.ac.nz</a>	tba	
<i>Course Administrator</i>	Rebekah Sage <a href="mailto:Rebekah.Sage@vuw.ac.nz">Rebekah.Sage@vuw.ac.nz</a> Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465

#### **Trimester Dates**

From Monday 16 July to 31 October 2012

#### **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 28 September 2012. 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**

Wednesday 9.30 am – 12.20 pm in Rutherford House G02.

## Course Content

This course introduces students to key concepts, theories, research methods and research findings in public sector accounting and financial management. The emphasis will be on critically evaluating the theoretical underpinnings and assumptions of accounting and financial management in the public sector, with a focus on performance measurement and financial reporting concepts.

## Course Learning Objectives

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

- Analyse aspects of financial reporting issues and practices in the public sector; using key concepts and theories and the extant research literature.
- Analyse key aspects of management accounting for the public sector; using a range of concepts and theories found in the research literature.

## Course Delivery

The first lecture will provide an introduction and provide background on the public sector in New Zealand in an accounting/financial management context. From week 2 to 6 the focus will be on current issues in external reporting for the New Zealand public sector. Weeks 7 to 11 will focus on public sector management accounting research. A test will be held in week 12.

<b>Date</b>	<b>Topic (subject to change)</b>
18 July	Introduction to Public Sector
25 July	Financial reporting - framework and issues
1 August	Conceptual frameworks and financial accounting theory
8 August	The Australia cash versus accrual debate
15 August	New Zealand local government reporting
22 August	Limitations of financial reporting
12 September	Measuring performance – economy and efficiency
19 September	Measuring performance – effectiveness and equity
26 September	Measuring performance – organisational capital
3 October	Measuring performance – public capital
10 October	Strategic management in the public sector.
17 October	Test

## Expected Workload

The total workload for this course should be 150 hours. As with all BCA (Hons) courses students are expected to plan their time for the entire trimester to ensure that they can meet deadlines and the program's expectations.

We expect that:

- preparation for each class will be 3 hours plus class time
- preparation for the test will take 20 hours and
- the remaining course time will be spend on the research essays

## Group Work

There is no formal group work in this course.

## Readings

The readings that will form the start of discussions for each session will be provided. These are the minimum preparation required for each session. However students are expected to develop their own reading programme to supplement that material

Assessment Requirements	Percentage	Due Date
Class Participation	20%	
Research Essays (2* 30%)	60%	
– Essay one – financial reporting		12 September
– Essay two – management accounting		31 October
Test (100 minutes)	20%	17 October

## Class Participation

Class participation will contribute 20% of the overall grade. Active participation is expected, and thus requires that all background reading and preparation for lectures is undertaken. In addition it is expected that for most lectures students will bring in addition one material to further class discussion.

## Research Essays

The course includes two research essays. Each essay is expected to be approximately 4,000-5,000 words.

- *Essay One – Financial Reporting Issues*                      *Due 12 September*

Analyse one area of public sector financial reporting. You can select any method or approach for your analysis. Possible approaches include comparison between different frameworks, different theories of financial reporting, or different objectives of financial reporting. Further details will be provided in class.

- *Essay Two – Management Accounting Issues*                      *Due 31 October*

Analyse one area of public sector management accounting. You can select any method or approach for your analysis. Further details will be provided in class.

## **Test**

A 100 minute test will be scheduled in week 12 and will be assessed at 20% of the overall grade.

## **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.

## **Penalties – Late Submission**

In fairness to other students, work submitted after the deadline will incur a 5% penalty (of the mark obtained) for each day late. Extensions may be granted with no penalty to those who meet the University's aegrotat rules (e.g. medical certificate, family bereavement).

## **Mandatory Course Requirements**

Students must:

- attend and satisfactorily contribute to 75% of sessions; and
- complete both research essays and the test.

## **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**

Additional information concerning this course will be by email or during lectures.

## **Use of Turnitin (if applicable)**

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <http://www.turnitin.com>. Turnitin is an on-line plagiarism prevention tool which compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy-typed by the School and subject to checking by Turnitin. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

**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 Office**

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

**Te Putahi Atawhai**

**Maori and Pacific Mentoring Programme**

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