

School of Accounting and Commercial Law

ACCY 404 Governmental Accounting and Finance

Trimester 2, 2014

COURSE OUTLINE

<u>Names and Contact Details</u>	<u>Office</u>	<u>Phone</u>
<i>Course Coordinator & Lecturer</i>	Dr. Rodney Dormer rodney.dormer@vuw.ac.nz	RH 727 463 5233 ext. 7009
<i>Lecturer</i>	Dr. Philip Colquhoun philip.colquhoun@vuw.ac.nz	RH 715 463 5776
<i>Course Administrator</i>	Lisa Lowe lisa.lowe@vuw.ac.nz Office hours: Monday-Friday 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	Enquiries Counter RH Level 7 463 7465

Trimester Dates

Teaching Period: Monday 14th July – Friday 17th October

Study Period: Monday 20th October – Thursday 23rd October

Examination Period: Friday 24th October – Saturday 15th November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 25th July 2014.
2. The standard last date for withdrawal from this course is Friday 26th 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

Tuesday 13.40-16.30
Railway West Wing RWW 311
Pipitea Campus

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 issues in local government. Weeks 7 to 12 will focus on central government.

Date	Topic (subject to change)
15 July	Introduction to Public Sector 1
22 July	Introduction to Public Sector 2
29 July	Local Government 1
5 August	Local Government 2
12 August	Local Government 3
19 August	Local Government 4
9 September	The role and structure of central government Public vs. private sector management
16 September	Appropriations and the budget and reporting cycle Fiscal responsibility
23 September	Measuring performance – economy and efficiency
30 September	Measuring performance – effectiveness and equity
7 October	Measuring performance – organisational capital and public capital
14 October	Strategic Management in the public sector Managing accountability with third parties

Group Work

There is no formal group work in this course.

Expected Workload

The total workload for this course should be 150 hours. As with all BCom (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 final examination will take 30 hours and
- the remaining course time will be spent on the research essays

Prescription

An examination of funding, financial management, performance measurement, external government reporting and audit in central and local government.

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 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.

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 (subject to amendment)

	Percentage	Due Date
Research Essays/Reports		
– Essay/report one – Local Government	30%	29 August
– Essay/report two – Central Government	30%	17 October
Final Examination (120 minutes)	40%	examination period

Research Essays/Reports

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

- *Essay One – Local Government Issues* *Due 29 August*
- *Essay Two – Central Government Issues* *Due 17 October*

Further details will be provided in class.

Final Examination

A 120 minute final examination will during the examination period and will be assessed at 40% of the overall grade. The examination will consist of two compulsory question – one on local government issues and one on central government issues.

Penalties

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

Use of Turnitin

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 submitted to Turnitin. A copy of submitted materials will be retained 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.

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 following period:

Friday 24th October – Saturday 15th November (inclusive)

If you cannot complete an assignment or sit a test or examination, refer to www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Link to general information

For general information about course-related matters, go to <http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

Note to Students

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 academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.
