

School of Accounting and Commercial Law

ACCY 130 ACCOUNTING FOR DECISION MAKING

Trimester 1, 2015

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Professor Rachel Baskerville Email: rachel.baskerville@vuw.ac.nz	RH 625 Cell phone: 021 033 8671	463 6951
<i>Lecturer</i>	Assoc. Professor Martien Lubberink Email: martien.lubberink@vuw.ac.nz	RH 702 Cell phone: 021 134 7500	463 5968
<i>Course Administrator</i>	Rachel Qi rachel.qi@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465
<i>Duty Tutor</i>	tba		

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

Trimester Dates

Teaching Period: Monday 2nd March – Friday 5th June

Study Period: Monday 8th June – Thursday 11th June

Examination Period: Friday 12th June – Wednesday 1st July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 13th March 2015.
2. The standard last date for withdrawal from this course is Friday 15th 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 or [online](#).

Class Times and Room Numbers

Tuesday and Thursday 12.00 noon – 12.50 pm
New Kirk, KK LT303, Kelburn Campus

Course Delivery

Delivery of this course entails two lectures per week and eight tutorials over the 12-week trimester.

The ACCY 130 lectures are recorded and a link will be available on *Blackboard* if you wish to view these. Please do not rely on these recordings for your learning as technical issues may result in lecture recordings not being available. (Regretfully, experience has shown us that not every lecture will be recorded.) It is most strongly recommended that you attend all lectures.

Group Work

All of the assessment in this course is based on your own work.

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
- 7 hours preparing for tests, participating in tutorials, and completing your online quizzes (referred to under *Tutorials* and *Online Quizzes* below)
- 1 hour in tutorial

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.

Prescription

An introduction to accounting for students not intending to advance in accounting or taxation. The course covers the use and impact of accounting information, both within organisations and in external reporting.

Course Learning Objectives

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

1. Explain the role of accounting in business;
2. Explain the use of financial statements as a decision making tool;
3. Interpret accounting information for internal and external decision making;

Readings

The prescribed text for this course is:

Cunningham, B., Nikolai, L., Bazley, J., Kavanagh, M, Slaughter, G & Simmons, S.
Accounting: Information for Business Decisions, Cengage, second edition.

An eBook is also available from the Cengage student website <http://www.cengagebrain.co.nz>. Any additional reading material will be advised in lectures or provided on Blackboard. You should read and understand the chapters of the textbook as listed in the lecture outline on page 4. The textbook, whether soft or hard copy, is an integral part of the course material to guide your learning.

Course Content

A lecture outline, which lists the topics covered in the course, can be found on page 4

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

All students enrolled in a BCom 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 has a focus on concepts applicable to the preparation of accounting information as well as on the use of that information.
- ACCY 130 has a 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 and is a prerequisite to all 200 level ACCY courses.

Students who have passed ACCY 130 with a B+ grade or better will be permitted to enrol in 200 level ACCY courses without passing ACCY 111. Such enrolment may 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.

Materials and Equipment

Additional material and the link to the on-line quizzes will be posted on *Blackboard*. You need to regularly consult *Blackboard*, particularly the *Announcements* and *Course Material* pages to ensure that you are organised for lectures and tutorials. The lecturer does not distribute any copies of any course materials. Questions and other material for tutorials are all posted on *Blackboard*.

In the tests and final examination, calculators and non-electronic foreign language translation dictionaries may be used. Only silent non-programmable calculators or silent programmable calculators with their memory cleaned are permitted in the examination.

Assessment

The Assessment Handbook has applied to all VUW courses: see

<http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf> .

In particular, the

A+ range will be 90-100%; and the

C- range will be 50-54%

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

Online Quizzes on Chapters 2-9, 11, 12 (10 worth 1% each)	10%
Test 1	15%
Test 2	15%
Final Examination (closed book exam, 2 hours)	60%

All learning objectives may be examined across all assessment items.

Lecture and Assessment Outline

Week Beginning	Topic	Text book
<i>Part One: Management Accounting - Prof Martien Lubberink</i>		
2-Mar	Introduction to Business Accounting	Cunningham et al Chapter one
9-Mar	Developing a Business plan: Cost-Volume-Profit Analysis	Cunningham et al Chapter two
	Non-assessable online Quiz 1; i.e. practice quiz.	
16-Mar	Developing a Business plan: Budgeting	Cunningham et al Chapter three
Tutorial 1	Online Quiz 2	
23-Mar	The Accounting System: Concepts and Application	Cunningham et al Chapter four
Tutorial 2	Online Quiz 3	
30-Mar	Recording, storing and reporting accounting information	Cunningham et al Chapter five
	Online Quiz 4	
	Test one - March 30th 6pm	
Mid-Trimester Break 6 April - 19 April		
20-Apr	Managing and reporting working capital	Cunningham et al Chapter six
Tutorial 3	Online Quiz 5	
<i>Part Two: Financial Accounting - Prof Rachel Baskerville</i>		
27-Apr	The Income Statement	Cunningham et al Chapter seven
Tutorial 4	Online Quiz 6	
4-May	The Balance Sheet	Cunningham et al Chapter eight
Tutorial 5	Online Quiz 7	
11-May	The Cash Flow Statement	Cunningham et al Chapter nine
	Online Quiz 8	
	Test two - May 12th 6pm	
18-May	Short term planning decisions	Cunningham et al Chapter eleven
Tutorial 6	Online Quiz 9	
25-May	Capital expenditure decisions	Cunningham et al Chapter twelve
Tutorial 7	Online Quiz 11	
1-Jun	Sustainable business	Cunningham et al Chapter ten
Tutorial 8	Online Quiz 12	

Online Quizzes

There are ten online quizzes to be completed in this course. Each is worth 1% of your final grade.

- a) Each online quiz must be completed between 6:00 am on the Monday and 11:59 pm the Friday in the designated weeks. You will find the link on Blackboard.
- b) There is no facility for submission of online quizzes outside these times.
- c) Once you begin an online quiz, you have 1 hour to complete each attempt.
- d) You have a maximum of 2 attempts at each online quiz – your grade for that online quiz will be your highest score.
- e) Once you have submitted your online quiz, you cannot recall it.
- f) The online quiz questions are individually assigned to each student, i.e. different computer generated questions of equal standard are sent to each student.
- g) Ensure that you read the requirements for Academic Integrity and Plagiarism at <http://www.victoria.ac.nz/home/study/plagiarism.aspx> before you start your first online quiz.
- h) Your performance in each of the ten quizzes will contribute 10% (1% each) of your final grade for the course.

Tests in Week 5 and Week 9

The two tests will be held in a large lecture room outside normal class schedule. The time and place will be advised as soon as determined. They will be in Weeks 5 and 9. The test will be fifty minutes long. The questions will be multi-choice, and short answer questions. The scope of each test will cover all material in the previous four weeks of quizzes, the tutorial and lecture schedule. Bring along as biro and also an HB pencil, pencil sharpener, rubber, calculator, in a clear plastic bag. Display your ID card on the desk in front of you during the test. You are not permitted to initiate **any** form of communication whilst undertaking the test except to the test supervisor. You are not permitted to leave the test room until the end of the 50 minutes.

Scope of tests

	Lectures	Tutorials	Quizzes
Test one in week 5: 30 th March 2015	Week 1 – Week 4 inclusive	One and two	On Chapters 1 - 3
Test two in week 9: 12 th May 2015	Week 5 – Week 8 inclusive	Three, Four, Five	On Chapters 4 - 7

Note that your answers to the Quiz on Chapter One are not part of the assessable quizzes, but are part of the formative (non-assessed) learning in this course.

Penalties/Impaired Performance

Sickness or other personal difficulties

If your performance in the tests, or online quizzes is affected by sickness or other personal difficulties (e.g. bereavement of a close relative), you must contact the Course Administrator, Rachel Qi, 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 please refer to www.victoria.ac.nz/home/study/exams-and-assessments/aeerotat

Please note irrespective of the nature of the impaired performance we do not offer alternative test times, nor extend the specified time limits for submission of online quizzes.

Tutorials

The course includes 8 tutorials, all of which you are expected to attend and actively participate in. The topics/questions for the tutorials will be posted on *Blackboard* at least one week before the tutorial.

	<i>Week beginning</i>
Tutorial 1	16 March – week 3
Tutorial 2	23 March – week 4
Tutorial 3	20 April – week 6
Tutorial 4	27 April – week 7
Tutorial 5	4 May – week 8
Tutorial 6	18 May – week 10
Tutorial 7	25 May – week 11
Tutorial 8	1 June – week 12

Tutorial sign-up is on-line (<https://signups.victoria.ac.nz>); times for sign-up will be notified via *Blackboard*. Instructions for signing up are at the last page on the course outline and on *Blackboard*. The places in each tutorial are allocated on a “first-come, first-served” basis. Tutorial groups can be found on S-cubed. 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 need to permanently change tutorials please contact the Course Administrator, Rachel Qi.

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 is closed book exam. It will be scheduled at some time during the following period:

Friday 12th June – Wednesday 1st July (inclusive)

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50% or better, to pass the course you *must*:

- Obtain a mark of at least 40% in both of the two Tests; and
- Obtain a mark of at least 40% in the final examination.

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

Early Alerts (Course Signals)

This course is part of the Early Alerts (Course Signals) System which aims to help students to be successful in their study at VUW. The system is designed to help students assess their progress in their study, so that they can adjust their work effort or seek support early in the semester, to help them succeed.

Students will receive a traffic light signal through the course Blackboard page:



Green tick means high likelihood of succeeding in the course (if your progress does not decline);



Yellow triangle means potential problem with succeeding in the course (if your progress does not improve); and



Red cross means high likelihood of failing the course (if your progress does not improve).

Students will also receive email messages from their Course Coordinator via their Blackboard email address, which by default is their @myVUW account.

Information on resources and support services are available at www.victoria.ac.nz/students/support

Communication with Lecturers

Email is not a substitute for asking questions in class, which are welcome. For any questions outside of the lecture hour, please telephone the lecturer (see page 1) for a chat, or email to arrange an appointment with them in their office in Rutherford House, Pipitea Campus.

You may also ask any questions of the Duty Tutor, who has office hours on the Kelburn Campus (see page 1) or your own tutor.

Class Representative

A class representative will be elected in the third lecture, and that person's name and contact details made available to VUWSA, the course coordinator and the class via Blackboard. The class representative provides a communication channel to liaise with the lecturers, course coordinator or Head of School 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 VUW ITS helpdesk or the Course Administrator, Rachel Qi. You cannot gain access to *Blackboard* until you are fully enrolled in the course.

Student feedback

Student feedback on University courses may be found at www.cad.vuw.ac.nz/feedback_display.php

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 Victoria Business School programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

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, Rachel Qi. 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.**
