

School of Accounting and Commercial Law

ACCY 130 ACCOUNTING FOR DECISION MAKING

Trimester 2, 2015

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator</i>	Professor Rachel Baskerville	RH 625	463 6951
<i>& Lecturer</i>	Email: rachel.baskerville@vuw.ac.nz	Cell phone: 021 033 8671	
<i>Lecturer</i>	Sendirella George	RH 612	463 8202
	sendirella.george@vuw.ac.nz		

Both lecturers will offer Office Hours in Easterfield Room 110, times tba

<i>Course Administrator</i>	Rachel Qi	RH 708	463 7465
	rachel.qi@vuw.ac.nz		

Office hours: Monday-Friday, 8.30am-5pm

(Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)

<i>Duty Tutor</i>	Room Easterfield 119; times to be advised on Blackboard
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RH denotes Rutherford House on the Pipitea campus. It is the high-rise building between the Railway Station and the Lambton Quay bus terminal. Easterfield is the high-rise building on the Kelburn campus between the Hub and Kelburn Parade, with the Bookshop on Level one.

Trimester Dates

Teaching Period: Monday 13th July – Friday 16th October

Study Period: Monday 19th October – Thursday 22nd October

Examination Period: Friday 23rd October – Saturday 14th November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 24th July 2015.
2. The standard last date for withdrawal from this course is Friday 25th September 2015. 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

CRN 23002

Tuesday and Thursday 12.00 noon – 12.50 pm

Student Union Memorial Theatre, SUMT228, Kelburn Campus

CRN 23003

Tuesday and Thursday 14.10 – 15.00

Maclaurin Lecture Theatre, MCLT102, 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 from MCLT102 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. (Regrettably, 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 and 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 (CLOs)

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 5. 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 111 and ACCY 130.

All students enrolled in a B

Com 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.

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. They may also be required to pass a Bookkeeping module.

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 cleared 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 Monday, 10 th August, 2015	15%
Test 2 Monday, 21 st September, 2015	15%
Final Examination (closed book exam, 2 hours)	60%

All learning objectives (CLOs) may be examined across these assessment items.

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 one hour to complete each attempt.
- d) You have a maximum of two 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.

Your performance in each of the ten quizzes will contribute 10% (1% each) of your final grade for the course.

Lecture and Assessment Outline

Week of:	Topic	Text book	Lecturer
13-Jul	Introduction to Business Accounting	Cunningham et al Chapter one	Rachel Baskerville
20-Jul	Developing a Business plan: Cost-Volume-Profit Analysis	Cunningham et al Chapter two	Rachel Baskerville
	Non-assessable online Quiz 1; i.e. practice quiz.		
27-Jul	Developing a Business plan: Budgeting	Cunningham et al Chapter three	Rachel Baskerville
Tutorial 1	Online Quiz 2		
3-Aug	The Accounting System: Concepts and Application	Cunningham et al Chapter four	Rachel Baskerville
Tutorial 2	Online Quiz 3		
10-Aug	Recording, storing and reporting accounting information	Cunningham et al Chapter five	Sendirella George
	Online Quiz 4 (quiz open previous weekend)		
	Test one – Monday 10th August 6.15 pm		
17-Aug	Managing and reporting working capital	Cunningham et al Chapter six	Sendirella George
Tutorial 3	Online Quiz 5		
Mid-Trimester Break 24 August - 6 September			
7-Sep	The Income Statement	Cunningham et al Chapter seven	Sendirella George
Tutorial 4	Online Quiz 6		
14-Sep	The Balance Sheet	Cunningham et al Chapter eight	Sendirella George
Tutorial 5	Online Quiz 7		
21-Sep	The Cash Flow Statement	Cunningham et al Chapter nine	Sendirella George
	Online Quiz 8 (quiz open previous weekend)		
	Test two – Monday 21 September 6.15pm		
28-Sep	Short term planning decisions	Cunningham et al Chapter eleven	Sendirella George
Tutorial 6	Online Quiz 9		
5-Oct	Capital expenditure decisions	Cunningham et al Chapter twelve	Rachel Baskerville

Tutorial 7	Online Quiz 11		
12-Oct	Sustainable business	Cunningham et al Chapter ten	Rachel Baskerville
Tutorial 8	Online Quiz 12		

Tests in Week 5 and Week 9

The two tests will be held in large lecture rooms outside normal class schedule. The venues will be advised as soon as determined. The tests will be in Weeks 5 (Monday 10 August at 6.15 pm) and 9 (Monday 21 September at 6.15pm). The tests will each be fifty minutes long. The scope of each test will cover all material as per the Table below. Bring along a biro and also an HB pencil, pencil sharpener, rubber and 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: coverage in	Tutorials	Quizzes
Test one in week 5:	Week 1 – Week 4 inclusive	One and two	On Chapters 1 - 4
Test two in week 9:	Week 5 – Week 8 inclusive	Three, Four, Five	On Chapters 5 - 8

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/aegrotat

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

	<i>Week beginning</i>
Tutorial 1	27 July – week 3
Tutorial 2	3 August – week 4
Tutorial 3	17 August – week 6
Tutorial 4	7 September – week 7
Tutorial 5	14 September – week 8
Tutorial 6	28 September – week 10
Tutorial 7	5 October – week 11
Tutorial 8	12 October – week 12

Tutorials will start in the third week of the trimester, i.e. in the week commencing 27 July 2015. Tutorial sign up instructions for 'MyAllocator' can be found on Blackboard under 'Tutorials'. The places in each tutorial are allocated on a "first-come, first-served" basis. 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). It is your responsibility to make sure the tutor at the group where you are a guest has a note from you with the date, your ID and name on it, so that your attendance may be recorded accurately. 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 23rd October – Saturday 14th November (inclusive)

Mandatory Course Requirements (MCRs)

In addition to obtaining an overall course mark of 50 or better, students must:

- attend at least six out of the eight tutorials; so that they will have the opportunity to develop oral communication and technical skills in relation to application of the techniques discussed in lectures.
- attend and make a fair attempt in both of the Tests; in order to demonstrate the achievement, independent of external assistance, of the CLOs for this course as described above,

Any student who is concerned that they have been (or might be) unable to meet any of the MCRs because of exceptional personal circumstances, should contact the course coordinator as soon as possible. If you cannot complete attend a tutorial, or sit a test or examination, refer to www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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

- visit the lecturer in their Office hour on Kelburn campus (refer to Blackboard for the times);
- telephone the lecturer for a chat; or
- email to arrange an appointment with them at some other time in the week 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. Do not ask the lecturers; they are not in a position to assist. 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

http://www.cad.vuw.ac.nz/feedback/feedback_display.php

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.
