



## Course Outline 2018

### **MĀORIDEV 734: ACCOUNTING: WHAKATAKINGA TAHUA HUANGA MĀORI (15 POINTS)**

#### Quarter 2 (1184)

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#### **Course Prescription**

Accounting practice for Māori organisations exploring the structure of accounting information and the use of accounting data for managerial planning, decision making and control. Topics include: an introduction to financial statements, analysing financial statements and an analysis of the types of commercial information and accounting systems used by Māori organisations, locally and internationally.

#### **Programme and Course Advice**

*Restriction: BUSADMIN 764, MĀORIDEV 710*

#### **Goals of the Course**

This course is part of the administration papers requirement towards the Graduate Diploma in Business (Māori Development). The goals of this course are to:

- Provide an introduction to the role of accounting information and systems for monitoring organisational activities and providing information to support decision making and control; and
- Provide an introduction to general purpose financial statements and the communication and interpretation of accounting information.

#### **Learning Outcomes**

At the completion of the course the student should be able to:

1. Identify and appreciate how accounting information forms part of the information set which is necessary for organisations to succeed, with particular reference to Māori organisations;
2. Identify, describe and analyse the key components of an Annual Financial Report. This will include understanding the basics of the compilation of the financial reports, the different information needs of different users, and introducing you to financial analysis of a business;
3. Understand cost behaviour, break-even analysis and relevant costing to apply these tools to decision-making;

4. Have an understanding of the budget process and apply these tools to provide management information; and
5. Interpret and analyse information to allow informed judgments to be made

## **Content Outline**

- NZ Business environment and accounting framework.
- Balance sheet and income statement.
- Cash flow statement.
- Non-cash impacts on financial statements
- Analysis and interpretation of financial statements.
- Cost Behaviour and Analysis
- Business planning, budgeting and control.
- Capital investment appraisal.

## **Learning and Teaching**

Although this paper schedules only three hours of lectures per week, students are expected to devote at least six additional hours each week in reading and revision. Many of the concepts you encounter will likely be completely new to you. We will guide you through the learning process in lectures. Gaining a deeper understanding will require a great deal of effort from you, we do not expect you to understand immediately and fully the concepts we discuss in lectures. We can only hope that you will think about these further after the lectures and read the recommended textbook.

## **Teaching Staff**

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## **Learning Resources**

The recommended text is "Principles of Accounting" by Murray Smart, Nazir Awan and Denis Bourke, The Open Polytechnic of New Zealand, 4<sup>th</sup> edition, Prentice Hall 2010.

ISBN: 9781877371752  
ISBN10: 1877371750

You should also check Canvas to access information such as:

- Basic course information;
- Your course marks; and
- Course announcements.

## Assessment

One individual assignments	15%	Covers specific topics
One Group Assignment	15%	Covers specific topics
Mid-quarter test (week 5 – Wed 9 <sup>th</sup> May)	20%	Covers specific topics
Final test (2 hours) (week 11 – Thu 21 <sup>st</sup> June)	50%	Covers entire course
<b>Total</b>	<b>100%</b>	

Due dates of the assignments will be provided in the first lecture and placed on Canvas. The date of the mid-quarter test will be advised later in the term but is usually scheduled for week 5 of the quarter.

The broad relationship between these assessments and the course learning outcomes is as follows:

Learning Outcome	Assignment 1	Assignment 2	Mid-quarter test	Final Test
1	x	x	x	x
2	x		x	x
3		x		x
4		x	x	x
5				x

## Cheating and plagiarism

The University of Auckland regards cheating as a serious academic offence.

Plagiarism is a form of cheating. In coursework assignments submitted for marking, plagiarism can occur if you use the work and ideas of others without explicit acknowledgment. Work can be plagiarised from many sources, including books, journal articles, the internet, and other students' assignments.

The way of avoiding plagiarism is to reference your work properly. If you are in doubt about how to reference properly, ask someone – your lecturers, tutors and the Student Learning Centre are good places to start. Please refer to the following website for further information about academic referencing: [www.cite.auckland.ac.nz/](http://www.cite.auckland.ac.nz/)

The document Guidelines: Conduct of Coursework provides further advice on how to avoid plagiarism. It can be found at: [www.business.auckland.ac.nz/conductcoursework](http://www.business.auckland.ac.nz/conductcoursework)

The penalties for plagiarism can be severe, including losing some or all of the marks for the assignment. Major offences can be sent to the University's Discipline Committee, where further penalties can be imposed.