

ACCT102 – Principles of Accounting

Course Outline | Whakamārama Akoraka

Semester Two 2026



Department of Accountancy and Finance
Te Tari Matauraka Kaute Putea

Level 5
Otago Business School – Te Kura Pakihi

Contents

Course Description and Aims <i>Whāinga o te Akoranga</i>	2
Learning Outcomes <i>Hua Akoranga</i>	2
Teaching Team <i>Kaiako</i>	3
Course Information <i>Mōhiohio akoranga</i>	3
Learning Resources <i>Rauemi Ako</i>	4
Course Calendar <i>Maramataka</i>	5
Assessments <i>Aromatawai</i>	5
Course Requirements <i>Ko ngā whakataunga me ngā paearu</i>	6
Expectations and Workload <i>Te Nui o te Mahi</i>	9
Academic Integrity <i>Pono-ā-wānanga</i>	9
Class Representatives <i>Māngai mō te Akoranga</i>	9
Disclaimer <i>Kupu Whakatonu</i>	9

Nau Mai Haere Mai Welcome | Afio Mai | Aere Mai | Malo e me'a mai | Fakatalofa atu | Bula | Fakaalofa lahi atu | Ulu tonu mai

Course Description and Aims | *Whāinga o te Akoranga*

What we teach

This paper is designed as a pre-requisite for students wanting to continue into 200 level accounting courses. It reviews the basic concepts, principles, and techniques of financial accounting. Its focus is on preparing financial statements using the double entry system. This enables a deeper examination and evaluation of basic financial reports than was possible in BSNS115. Further, this offers an introduction to some of the current issues relating to accounting and accountability.

Description:

Pre-requisite: BSNS115

0.15 EFTS – 18 points

13 weeks, each consisting of 150 minutes of lectures and 50 minutes of tutorial.

Important notice:

This paper is a prerequisite for ACCT211 and ACCT222.

Learning Outcomes | *Hua Akoranga*

What you Learn

Upon successful completion of this paper, you should be able to:

1. *Critically examine some current issues relating to accounting, including ethics and accountability;*
2. *Understand the New Zealand legislative and professional environment of accounting;*
3. *Understand and be able to apply double entry accounting techniques to translate business activities into financial language;*
4. *Understand what the basic financial reports communicate to users of accounting information and how those reports are used in business;*
5. *Gain skills in using computerized accounting software.*

These learning outcomes contribute to the development of the Graduate Profile (<https://www.otago.ac.nz/courses/the-university-of-otago-graduate-profile>) in the areas of Critical Thinking, Scholarship, Communication, Ethics, and Global Perspective.

Teaching Team | *Kaiako*

Your mentorship

Course Coordinator, Teaching Fellow, and Tutor Coordinator

Name: Dr Frederico Botafogo
Office: Commerce Building, 5.13
Email: frederico.botafogo@otago.ac.nz
Office Hours: Tuesdays from 2 pm – please e-mail for confirmation.

Course Information | *Mōhiohio akoranga*

How we teach

Lectures

Lecture Day/Time: ***Mondays – 02:00 pm to 02:50 pm***
Room: **BURN1**
Lecture Day/Time: ***Thursdays – 10:00 am to 10:50 am***
Room: **BURN1**
Lecture Day/Time: ***Fridays – 08:00 am to 08:50 am***
Room: **ARCH4**

The Department's Policy on Lecture Recordings

We believe strongly in the importance of in-person participation to maximise your engagement with the course content. In particular, students should rely on recordings as a **last resort** backup option. If they miss a lecture or have issues with any content, they are expected to catch up reading the textbook, arranging study hours with peers, and attending office hours offered by the instructor. In short, students are expected **to attend all weekly activities** to fully engage in the learning process.

The Department's Policy on Seminar Sessions

Seminars offer the opportunity to work in groups on a series of tasks designed to apply the concepts discussed in class. The key feature of seminars, as opposed to lectures and individual study, is your **active participation**. Please prepare for seminars in advance.

Seminar Stream changes: You will be allocated to a seminar, and this will be available in your eVision. You can request to change the streamed seminar in the first two weeks of semester 2 only, from Monday 13 July to Friday 24 July. Please provide a reason for your request, along with your ID number, at the reception of the Accountancy and Finance Department, 5th floor, Commerce Building. Students are required to stay in the **same stream throughout the course** and must attend that same stream.

Learning Resources | *Rauemi Ako*

Textbook

You are required to select a textbook for this paper as learning resource additional to your lecturer's teaching notes, lecture's slides, and eReserve recommended readings. We recommend Carlon et al. but other introductory textbook to accounting will do. The following is a list of suggestions, in no way comprehensive of the options currently available.

1. *Carlon, S., McAlpine, R., Lee, C., Mitrione, L., Kirk, N., and Wong, L.* Financial accounting: Reporting, analysis and decision making. *6th Edition or later.* Wiley & Sons Australia
2. *Marshall, D., McCartney, J., van Rhyne, D., McManus, W., and Viele, D.* (2010). Accounting: What the numbers mean. *13th Edition.* McGraw Hill Australia
3. *Hoggett, J., Medlin, J., Chalmers, K., Beattie, C., Hellmann, A., and Maxfield J.* (2018). Accounting. *10th Edition or later.* Wiley & Sons Australia
4. *Birt, J., Chalmers, K., Maloney, S., Brooks, A., and Oliver J.* Accounting: Business reporting for decision making. *6th Edition or later.* Wiley & Sons Australia

Blackboard

Blackboard <https://blackboard.otago.ac.nz/> is used for teaching, learning, community building and knowledge sharing.

Announcements – This is the most efficient way to keep yourself updated with our latest course news and communications. You must check your student email and Blackboard regularly.

Course Information – This folder contains this course outline and useful information on the course administration, e.g., special consideration.

Contacts – Contact details for the instructor, the tutors, and the class representatives.

Course Documents – Here, the learning-related material and content is shared. The information is organised by week to include lectures slides and tutorials exercises. A link to the lectures' recordings is also provided.

Assignments – As the semester unfolds, self-assessed tests consisting of multichoice questions will become available. These are intended as formative assessments.

eReserve

You are provided with weekly recommended readings which are available on Blackboard under the link eReserve. This is an important learning resource because it provides you with slightly different views on the week topic, a feature intended to foster your ability to think critically.

Course Calendar | *Maramataka*

Your academic road map.

		Lectures	Tutorials
1	Monday, 13 July	Introduction to course	Networking activity
2	Monday, 20 July	Recording transactions	Group assignment 1
3	Monday, 27 July	Accrual accounting Starting Perdisco Practice Set	Group assignment 2
4	Monday, 03 August	GST / Retail	Group assignment 3
5	Monday, 10 August	Inventory	Group assignment 4
6	Monday, 17 August	Sole Trader/Partnerships/Companies	Group assignment 5
7	Monday, 24 August	Revision for the mid-term Towards ACCT211 content / Ethics	Group assignment 6 midterm*
Mid-Semester Break (31 August – 4 September)			
8	Monday, 07 September	Non-current assets	Group assignment 7 resit*
9	Monday, 14 September	Working Capital	Group assignment 8
10	Monday, 21 September	Statement of cash-flows	Group assignment 9
11	Monday, 28 September	Guest lecture Non-current liabilities	Group assignment 10
12	Monday, 05 October	Towards Ratio Analysis	Group assignment 11 and Perdisco set due.
13	Monday, 12 October	Revision for the final exam	Revision

***Contents assessed in the mid-term examination are indicated in blue colour.**

Lectures End on Friday, 16 October 2026

University Exam Period runs from 19 October to 6 November 2026

Assessments | *Aromatawai*

Growth and Progress Milestones

All material presented is examinable. Assessment information such as due dates and times, content, guidelines and so on is discussed during lectures and, where appropriate, detailed on Blackboard.

Students are responsible for ensuring that they are aware of this information, keeping track of their own progress, and catching up on any missed classes.

	Requirements	Dates	Weighting	Learning Outcomes
A1	Weekly Tutorials Group Assignments (at least 7)	Weeks 1 - 12	-	All
A2	Weekly BB tests (at least 7)	Weeks 2 to 12 except week 8	10%	All
A3	Mid-Semester Examination	Weeks 7 and 8	25%	2 (partially), 3 and 4
A4	Perdisco Practice Set	Week 12	15%	5
A5	Final Exam	Examination weeks	50%	All

VERY IMPORTANT NOTICE:

Students must complete all requirements above to be eligible to pass this paper. Failure to complete any of the assessments entails failing the whole paper and having this result shown in students' records as "FC - Failed Course Requirements".

Course Requirements | *Ko ngā whakataunga me ngā paearu*

A1 – Formative Assessment: Weekly tutorials

A homework will be released at the start of each week for students to be prepared for group discussion during the tutorial session. Each group needs to provide the seminar tutor with a discussion report at the end of the session. This is evidence of the group's completing requirement A1.

A1 is deemed completed when students have been physically present for at least seven tutorial sessions. The tutor will rely on the group's report to track attendance.

A2 – Formative Assessment: Weekly tests on Blackboard (10%)

Every week a test will be released on Blackboard under Assignments. The test will typically consist of multichoice questions. The combine mark of each weekly test is 1 and there will be ten tests over the semester.

Students have until Wednesday of the week after to complete the test in order to be eligible to earn the mark. Completing the test after the due date will not count towards marks.

A3 – Summative Assessment: Mid-Term Examination (25%)

A mid-term examination will take place on week 7, Wednesday 26 August 2026, 6 to 8 pm. The venue (ARCH1 or ARCH4) will be informed by eVision. This test covers learning outcome 3 – understanding and using double entry accounting techniques to translate business activities into financial language – and 4 (partially) – understanding what the basic financial reports communicate to users of accounting information.

A3 is deemed completed when students sit the mid-term examination AND achieve a 40% minimum grade.

A re-sit of the mid-term examination has already been planned for week 8, Thursday 10 September 2026, 6 to 8 pm at CAST2. All students are allowed to re-sit the mid-term: the best mark between the two attempts is the one that will count towards your final grade. VERY IMPORTANT: There will be no re-sits of the re-sit. Should you fail to attempt both mid-term opportunities, then you will fail a course requirement.

A4 – Formative Assessment: Perdisco Practice Set (15%)

Students will be introduced to the MYOB accounting software by means of a simulation software provided by Perdisco, an external service provider. This is a compulsory formative assessment since past experience suggests that students gain a higher understanding of double-entry accounting by completing the simulation.

Students must claim an access code to the Perdisco simulation platform during weeks 3 and 4 of the semester. The paper coordinator **cannot, and will not**, guarantee available codes for students' putting their request after the aforementioned period.

A4 is deemed completed when students submit their practice set online by Monday, 5 October 2025, before midnight.

For this assessment students work independently at their own pace, in a self-directed learning mode. Students are expected to take responsibility for their own learning experience; no one will keep reminding students what to do or what the deadlines are.

A5 – Summative Assessment: Final Exam (50%)

The Final Exam takes place during the official University's examination time. Date, time, and location will be advised in due course.

A4 is deemed completed when students sit the final exam AND achieve a 40% minimum grade.

The final exam covers *all* learning outcomes. It consists of multichoice questions and students are allowed up to 3 hours to complete it.

Aligning Learning Outcomes with Assessments

Learning Outcome	A1 - Weekly Tutorials	A2 - Mid Term Exam	A3 - Xero Practice Set	A4 - Final Exam	Total
1. Critically examine some current issues relating to accounting, including ethics and accountability	X			X	8%
2. Understand the New Zealand legislative and professional environment of accounting;	X			X	12%
3. Understand and be able to apply double entry accounting techniques to translate business activities into financial language;	X	X	X	X	45%
4. Understand what the basic financial reports communicate to users of accounting information and how those reports are used in business;	X	X	X	X	20%
5. Gain skills in using computerized accounting software.			X		15%
Total	10%	25%	15%	50%	100%

Grading System

The grading scheme used at Otago is:

A+	90-100	C+	60-64
A	85-89	C	55-59
A-	80-84	C-	50-54
B+	75-79	D	40-49
B	70-74	E	<40
B-	65-69		

IMPORTANT - DO THIS NOW

Add StudentMail to your smartphone and forward it to your email account.

Option One: Using an Email App

In your preferred email app, choose to add an Exchange account, and remember to use your full student email address. This is found on your Student ID card and is in the format bonja007@student.otago.ac.nz.

Option Two: Forward to Personal Email Account

Log in to your StudentMail

Click the cog icon in the top right-hand corner and select Options

Select Mail > Accounts > Forwarding

Select Start Forwarding and add your personal email address to the list

To ensure that you receive messages from your student email, add "otago.ac.nz" to the safe sender list in your personal email account.

Expectations and Workload | *Te Nui o te Mahi*

This course conforms to the 18-point course format comprising approximately 180 hours spent in class, private study, preparing assignments, and other activities. You are expected to come to each session of lectures and tutorials prepared.

Academic Integrity | *Pono-ā-wānanga*

Academic integrity means being honest in your studying and assessments. Students are expected to be aware of, and act in accordance with, the University's Academic Integrity Policy. Types of misconduct include plagiarism, copying, unauthorised collaboration, submitting work written by someone else (including from a file sharing website, text generation software, or purchased work) taking unauthorised material into a test or exam, impersonation, and assisting someone else's misconduct. A more extensive list of the types of academic misconduct and associated processes and penalties is available in the University's Student Academic Misconduct Procedures.

For further information:

Academic Integrity Policy

<http://www.otago.ac.nz/administration/policies/otago116838.html>

Student Academic Misconduct Procedures

<http://www.otago.ac.nz/administration/policies/otago116850.html>

Class Representatives | *Māngai mō te Akoranga*

The class (or students') representative system is an avenue for communication and consultation between staff and students. It provides staff an opportunity to gain constructive feedback from students. Volunteers for class representatives will be called early in the semester. Department staff will meet with class representatives during the semester to discuss general issues or matters they wish to have considered. Your class representative's name and contact details will be posted on Blackboard early in the semester.

Disclaimer | *Kupu Whakatonu*

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.

Student Guide | *Pukapuka Aratohu Ākonga*

Getting Started at Otago – UNIO101

https://www.otago.ac.nz/_data/assets/pdf_file/0018/242820/uni0101-tips-and-tricks-for-surviving-university-678483.pdf

Guidelines for Learning at Otago

<https://www.otago.ac.nz/hedc/index.html>

Student Learning Development | *Hāpai Tauira*

The Student Learning Centre, which is part of the Higher Education Development Centre, provides learning support, free of charge, to ALL enrolled students.

The Centre also provides two very helpful study guides, “Guidelines for Writing and Editing” and “Writing University Assignments” and these are available on the SLD website.

<https://www.otago.ac.nz/hedc/students>

Library Support

The Library website <https://www.otago.ac.nz/library> provides access to resources and services, including group room bookings, library hours and locations, past exam papers, subject guides, article databases and more.

If you need assistance either check out the self-help guides <https://otago.libguides.com/selfhelp>, or ask Library staff at the ground floor service desks, or email ask.library@otago.ac.nz

Pacific Islands’ Student Academic Adviser | *Kaiarataki Mātauranga Tauira nō ngā Moutere*

Warm Pacific Greetings

Talofa lava, my name is Esmay Eteuati and my role is to liaise with Academic Departments and Student Services relating to Pacific students’ and their course of study. I support both staff and Postgraduate students in the Business School and have a network of Pacific contacts in other Divisions around the University.

Email: esmay.eteuati@otago.ac.nz

Tel: 03 479 4756



Pacific Student Support Facilitator | *Taunaki Tauira Pāsifika*

Malo e lelei

Falaviena Faiva works part-time in the Dean’s Office at the Otago Business School, Division of Commerce and is the Pacific Student Support Facilitator. Falaviena also works part-time in the Communications Advisory Office as the Communications Advisor for Pacific. She is of Tongan descent and is responsible for all undergraduate Pacific students within the division. Falaviena is a University of Otago, Humanities and Commerce graduate and is currently completing a Master of Business in International Business.

Email: viena.faiva@otago.ac.nz

Cell Phone: 021 084 89874



Māori Student Support | Kaiāwhina Māori

Ben Sommerville

Ben is the Kaiāwhina Māori (Māori student support) for Te Kura Pākihi | Otago Business School. He will answer any questions you may have about studying here at the University of Otago. He can provide information about scholarships, campus services, pastoral and financial care. Ben is also here to support those students who are studying away from their whānau, hapū and iwi, to ensure they feel safe and supported. He has a passion for the development of Rangatahi and understands the struggles that can come with academic life.



Email: ben.sommerville@otago.ac.nz

Department of Accountancy and Finance Support Person for Pacific Island students | Kaiārahi mā ngā Tauira nō Ngā Moutere

Dr Iki Mafi Uele

Email: iki.uele@otago.ac.nz

Department of Accountancy and Finance Support Person for Māori students | Kaiārahi mā kā tauira Māori

Dr Mariela Carvajal

Email: mariela.carvajal@otago.ac.nz

Disability Information and Support | Te Pokapū Hāpai Hunga Hauā

If you have a disability, impairment, injury or medical condition that affects your ability to study, Disability Information and Support can help you.

Website: <https://www.otago.ac.nz/disabilities>

65 Albany St, West Lane, ISB, Student Services

Email: disabilities@otago.ac.nz

Tel: 03 479 8235

Degree planning | Te whakamahere i te tohu paetahi

- Guide to Enrolment – <https://www.otago.ac.nz/study/guidetoenrolment.html>
- Academic Subject Advisers – <https://www.otago.ac.nz/course-advice/plan/academic-subject-advisers>