



# ACCG250

## Accounting Systems Design and Development

S1 Evening 2014

*Dept of Accounting & Corporate Governance*

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#### Disclaimer

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## General Information

Unit convenor and teaching staff

Unit Convenor

Savanid Vatanasakdakul

[savanid.vatanasakdakul@mq.edu.au](mailto:savanid.vatanasakdakul@mq.edu.au)

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Credit points

3

Prerequisites

18cp including (ACCG100(P) or ACCG106(P))

Corequisites

Co-badged status

· Consultation times Consultations start from week 3. The consultation timetable with all staff's contact details and consultation times will be available on the unit's website.

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. Ordinarily, staff would not expect to be contacted outside these designated hours. · Direction for enquiries Issues

Contact person Lecture material, tutorial material, assignment marks, feedback on assignment and advice for improvement Lecturer, tutors Administrative issues such as enrolment, change of tutorial, online marks, online submission, i-learn content Teaching Assistant (TBA)

[accg250@mq.edu.au](mailto:accg250@mq.edu.au) Technical issues such as unit's website access, e-reserve access, email access and computer lab IT Helpdesk Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

### Unit description

This unit aims to introduce students to the accounting issues associated with the business use of information systems. The topics covered in this unit include the key discipline-based areas of the role of accounting and accounting information systems, databases, e-business systems, internal controls, business processes, ethics, systems development and information system audit. The material covered in this unit is presented through an accounting lens, thus allowing the full benefits of information systems within a practical and relevant context to be drawn out and evidenced to students. This makes the unit more than just 'how to use computers'. Rather, the emphasis is placed on students appreciating the critical role that information systems play in supporting the accounting function, and the need for a critical nexus between the accounting and information systems functions. This unit also provides the foundation for the student's further studies in the accounting and accounting information systems disciplines. This unit develops graduate capabilities centred upon effective communication and higher order analysis and critical thinking using a range of case-based materials. The unit assumes a strong understanding of the manual accounting process.

## Important Academic Dates

Information about important academic dates including deadlines for withdrawing from units are available at <https://www.mq.edu.au/study/calendar-of-dates>

## Learning Outcomes

On successful completion of this unit, you will be able to:

Understand the role of information systems in general, and accounting information systems specifically, in supporting the operations of an organization.

Understand the importance and benefits of systems development methodologies.

Prepare and interpret system documentation.

Apply internal control techniques to business processes.

Examine the role of ethics and ethical decision making within the accounting information systems context.

## Assessment Tasks

Name	Weighting	Due
<u>Assessed coursework</u>	30%	Weekly Random
<u>Report</u>	30%	Week 7
<u>Final Examination</u>	40%	University Examination Period

## Assessed coursework

Due: **Weekly Random**

Weighting: **30%**

A variety of activities will be assigned each week from weeks 3 to 13.

**Due Date:** Random Weekly (4 weeks)

### Submission

Each activity will be submitted at the end of tutorial. Each activity is worth 10% and must be undertaken during the timeframe allocated. This is a random collection of 4 tutorial activities and the best 3 will be selected. It will be a combination of individual and group based activities. Tutors will randomly collect tutorial related tasks without prior notice. In some weeks, tutors may ask for collection of answers for tutorial questions posted on ilearn. Additional in-tutorial activities or tests may be assigned to students without prior notice.

### Extensions

No extension will be given.

### Late Penalty

Mark of Zero will be given if students are unable to participate in the tutorials.

On successful completion you will be able to:

- Understand the role of information systems in general, and accounting information systems specifically, in supporting the operations of an organization.
- Understand the importance and benefits of systems development methodologies.
- Prepare and interpret system documentation.
- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

## Report

Due: **Week 7**

Weighting: **30%**

The assessment task is to write a research report using academic journal articles (correctly referenced) that will address the issues of SAP adoption in business organisations (full details available will be available on iLearn).

### **Submission**

All reports will be submitted through Turnitin on iLearn and marked through grademark (the online marking system). Students will receive feedback within three weeks of the report submission through Grademark and Gradebook on the iLearn website. Students will need to upload their assignment to <http://ilearn.mq.edu.au> (Turn-it-in) by 5:00pm of Monday 28 April 2014 (week 7). Otherwise your assignment will be considered late.

### **Extensions**

- Extensions will only be granted by the unit convenor before the assessment task is due.
- If students are unable to submit the assignment on time due to illness or misadventure, please refer to the special consideration procedure as follow:  
[http://www.businessandconomics.mq.edu.au/current\\_students/undergraduate/how\\_do\\_i](http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i)

### **Penalty for Late Submission**

- Late submission will be penalised at the rate of 20 percent of the available marks per day.

On successful completion you will be able to:

- Understand the role of information systems in general, and accounting information systems specifically, in supporting the operations of an organization.
- Understand the importance and benefits of systems development methodologies.
- Apply internal control techniques to business processes.

## **Final Examination**

Due: **University Examination Period**

Weighting: **40%**

A final examination is included as an assessment task for this unit to provide assurance that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

A three hour final examination for this unit will be held during the university examination period. The final exam assesses students' critical thinking capabilities as well as the ability to apply their knowledge of accounting and information systems to examples of real world problems and cases.

You are expected to present yourself for examination at the time and place designated in the university examination timetable. The timetable will be available in draft form approximately eight weeks before the commencement of the examinations and in final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

**To pass the unit students must PASS the final examination.**

Further details about the final exam for the subject will be made available in the final week of lectures.

**If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled as per the Supplementary Examination timetable of the Faculty. Please note that the supplementary examination will be of the similar format as the final examination.**

On successful completion you will be able to:

- Understand the role of information systems in general, and accounting information systems specifically, in supporting the operations of an organization.
- Understand the importance and benefits of systems development methodologies.
- Prepare and interpret system documentation.
- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

## Delivery and Resources

### Face to face teaching

This unit will be taught in the form of weekly lectures and tutorials. Students are required to enrol in one lecture (2 hours of face to face teaching) and one tutorial (1 hour of face to face teaching) for this unit. The teaching strategies are outlined below:

## **Lectures**

A two-hour lecture will be two times a week. Due to venue capacity constraints, students need to attend the lecture in which they are enrolled. Students need to download their lecture slides from iLearn prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture.

## **Tutorial attendance**

Students are required to enrol in tutorials online. Tutorials enrolment will be closed after the first week of semester. It is important that you attend the tutorial that you are enrolled in. Students can only change their enrolled tutorial after consultation and approval from the unit convenor (email to [accg250@mq.edu.au](mailto:accg250@mq.edu.au)). Tutorial changes are not guaranteed and are subject to the constraints of spaces available and tutorial room capacity. **If you attend the tutorial that you are not enrolled in, it will not be counted toward the attendance record, with an exception of tutorials held on the week of public holidays.**

No exception for tutorial attendances and late assignments will be granted for students who are enrolled late in this subject.

Your attendance may not be marked if you arrive more than 15 minutes late to your tutorials, unless there is an appropriate reason provided to your tutors.

## **Textbook**

- Accounting Information Systems: Understanding Business Processes, 4th Edition Considine B., Parkes A, Olesen K, Blount Y., Speer D., ISBN: 978-0-7303-0247-6

Students can purchase this text from the Macquarie University Co-op Bookshop.

## **Technology used**

**Echo** is a multi-media learning tool that provides an audio of the lectures which students can download and listen to at their convenience. Echo will be made available at the end of each week via the unit's website (iLearn).

**E-reserve:** Students can find extra readings on a link on the university's website, called e-Reserve. Some of these extra readings will be used for tutorial activities and lecture content. Students need to download all relevant information to complete their tutorial questions and their learning objectives.

**iLearn:** This unit will use iLearn as an online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the iLearn for accessing up-to-dated information about the unit.

**What has changed**

Overall, the unit is similar to the previous offering. However, the final exam in this semester is 40 percent instead of 60 percent.

**Unit Schedule**

Week	Week starting	Topics	Reading
1	3 March	Introduction to AIS	Chapter 1
2	10 March	System development I	Chapter 14
3	17 March	System development II	Chapter 14
4	24 March	Control I	Chapter 7
5	31 March	Control II	Chapter 8
6	7 April	IT audit	Chapter 15
Recess 14 April to 27 April			
7	28 April	Ethics	Chapter 16
8	5 May	Documentation	Chapter 6
9	12 May	Business process (Revenue cycle)	Chapter 9
10	19 May	Business process (Expenditure cycle)	Chapter 10
11	26 May	Contemporary topic on accounting information systems I (Cloud computing and AIS)	TBA



12	2 June	Contemporary topic on accounting information systems II (ERP and SAP)	TBA
13	9 June	Revision	

## Learning and Teaching Activities

### Lectures

A two-hour lecture will be four times a week. Due to venue capacity constraints, students need to attend the lecture in which they are enrolled. Students need to download their lecture slides from iLearn prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture.

### Tutorial activities

Tutorials start in week 2 and are based on the previous week's lecture topic. Each week students will be given a tutorial task, which will be available through the unit's website. The tutorial activities are focused on case study analysis. Students are expected to READ the case studies prior to their tutorials in order to enhance the quality of class discussion. In addition, collaborative learning is also an important element of the learning process in this subject. Student's interactive learning techniques such as group discussion, role-playing, self-assessment and peer assessment are also applied in the tutorials throughout the semester.

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](#). Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy [http://mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://mq.edu.au/policy/docs/grading/policy.html>

Grade Appeal Policy <http://mq.edu.au/policy/docs/gradeappeal/policy.html>

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Disruption to Studies Policy [http://www.mq.edu.au/policy/docs/disruption\\_studies/policy.html](http://www.mq.edu.au/policy/docs/disruption_studies/policy.html) *The Disruption to Studies Policy is effective from March 3 2014 and replaces the Special Consideration Policy.*

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of

Policy Central.

## Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: [https://students.mq.edu.au/support/student\\_conduct/](https://students.mq.edu.au/support/student_conduct/)

## Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

## Grades

Macquarie University uses the following grades in coursework units of study:

- HD - High Distinction
- D - Distinction
- CR - Credit
- P - Pass
- F - Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

## Grading Appeals and Final Examination Script Viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandeconomics.mq.edu.au/current\\_students/undergraduate/how\\_do\\_i](http://www.businessandeconomics.mq.edu.au/current_students/undergraduate/how_do_i)

## Special Consideration Policy

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:

[http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

Special consideration will be determined after consideration of a student's performance in all aspects of the course. For performance to be considered satisfactory for this unit, students must have submitted all assessment tasks and achieve at least 50 percent of the total internal assessment marks.

## Student Support

Macquarie University provides a range of support services for students. For details, visit <http://students.mq.edu.au/support/>

## Learning Skills

Learning Skills ([mq.edu.au/learningskills](http://mq.edu.au/learningskills)) provides academic writing resources and study strategies to improve your marks and take control of your study.

- [Workshops](#)
- [StudyWise](#)
- [Academic Integrity Module for Students](#)
- [Ask a Learning Adviser](#)

### Prizes

Prizes for this unit are detailed on the following website. [http://www.businessandeconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandeconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships)

### Technology Used and Required

E-reserve: Students can find extra readings on a link on the university's website, called e-Reserve. Some of these extra readings will be used for tutorial activities and lecture content. Students need to download all relevant information to complete their tutorial questions and their learning objectives.

iLearn: This unit will use iLearn as an online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the iLearn for accessing up-to-dated information about the unit.

### **Unit Web Page**

iLearn is available via <http://mq.edu.au/iLearn/>.

### **Learning and Teaching Activities**

This unit will be taught in the form of weekly lectures and tutorials. Students are required to enrol in one lecture and one tutorial for this unit.

### **PAL Program**

Peer Assisted Learning (“PAL”) classes are being run for this unit. These sessions are being run through BESS and are free of charge. Further information is available from the BESS office in E4B 106. Alternatively, consult the BESS website, which can be found at: [http://www.efs.mq.edu.au/student\\_support/eric](http://www.efs.mq.edu.au/student_support/eric).

While participation and attendance at PAL sessions is optional and voluntary, students are strongly advised to make use of the opportunity to participate in the PAL program. The benefits of the PAL program are several, not least of which is the extra opportunity to work collaboratively with your peers. This opportunity should not be ignored. In a subject like ACCG 250, where the application of concepts is essential, the opportunity to talk through ideas and concepts in order to enrich your understanding is one that should not be passed up.

PAL works on a collaborative learning model and is intended for students of all abilities. Suggested benefits of the PAL program are that it offers the chance to:

- improve your skills;
- get higher grades;
- keep up to date with the course as it progresses through the session;
- develop your study skills;
- improve your communication and group based skills; and
- enhance your overall experience in ACCG 250.

## **Student Services and Support**

Students with a disability are encouraged to contact the [Disability Service](#) who can provide appropriate help with any issues that arise during their studies.

## **Student Enquiries**

For all student enquiries, visit Student Connect at [ask.mq.edu.au](http://ask.mq.edu.au)

## IT Help

For help with University computer systems and technology, visit <http://informatics.mq.edu.au/help/>.

When using the University's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students.

## Graduate Capabilities

### Capable of Professional and Personal Judgement and Initiative

We want our graduates to have emotional intelligence and sound interpersonal skills and to demonstrate discernment and common sense in their professional and personal judgement. They will exercise initiative as needed. They will be capable of risk assessment, and be able to handle ambiguity and complexity, enabling them to be adaptable in diverse and changing environments.

This graduate capability is supported by:

#### Learning outcomes

- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

#### Assessment tasks

- Assessed coursework
- Report
- Final Examination

### Discipline Specific Knowledge and Skills

Our graduates will take with them the intellectual development, depth and breadth of knowledge, scholarly understanding, and specific subject content in their chosen fields to make them competent and confident in their subject or profession. They will be able to demonstrate, where relevant, professional technical competence and meet professional standards. They will be able to articulate the structure of knowledge of their discipline, be able to adapt discipline-specific knowledge to novel situations, and be able to contribute from their discipline to inter-disciplinary solutions to problems.

This graduate capability is supported by:

#### Learning outcomes

- Understand the role of information systems in general, and accounting information systems specifically, in supporting the operations of an organization.
- Understand the importance and benefits of systems development methodologies.

- Prepare and interpret system documentation.
- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

## **Assessment tasks**

- Assessed coursework
- Report
- Final Examination

## **Critical, Analytical and Integrative Thinking**

We want our graduates to be capable of reasoning, questioning and analysing, and to integrate and synthesise learning and knowledge from a range of sources and environments; to be able to critique constraints, assumptions and limitations; to be able to think independently and systemically in relation to scholarly activity, in the workplace, and in the world. We want them to have a level of scientific and information technology literacy.

This graduate capability is supported by:

## **Learning outcomes**

- Understand the importance and benefits of systems development methodologies.
- Prepare and interpret system documentation.
- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

## **Assessment tasks**

- Assessed coursework
- Report
- Final Examination

## **Problem Solving and Research Capability**

Our graduates should be capable of researching; of analysing, and interpreting and assessing data and information in various forms; of drawing connections across fields of knowledge; and they should be able to relate their knowledge to complex situations at work or in the world, in order to diagnose and solve problems. We want them to have the confidence to take the initiative in doing so, within an awareness of their own limitations.

This graduate capability is supported by:

## **Learning outcomes**

- Understand the role of information systems in general, and accounting information

systems specifically, in supporting the operations of an organization.

- Understand the importance and benefits of systems development methodologies.
- Prepare and interpret system documentation.
- Apply internal control techniques to business processes.
- Examine the role of ethics and ethical decision making within the accounting information systems context.

## **Assessment tasks**

- Assessed coursework
- Report
- Final Examination

## **Research and Practice**

This unit uses research by Macquarie University researchers as well as external sources which will be elaborated upon during the lectures. It also gives you the opportunity to apply research findings in your written assignment and to conduct your own research using scholarly research databases.

## **Changes since First Published**

Date	Description
14/01/2014	The Prerequisites was updated.