



# ACCG922

## Accounting Information Systems

S2 Evening 2014

*Dept of Accounting & Corporate Governance*

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## General Information

Unit convenor and teaching staff

Unit Convenor

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E4A 226

TBA

Credit points

4

Prerequisites

(ACCG611 or ACCG861) and (admission to MAcc(Prof) or MAcc(CPA) or MAcc(Prof)MCom)

Corequisites

Co-badged status

Unit description

This unit provides a deeper understanding of the theory and practice of accounting information systems, its controls and risks as applied to businesses. It includes analysis and application to real life business scenarios of the following technical areas: information technology and the documentation of systems; the use of different systems and electronic commerce; system planning, development and control; computer ethics; computer crime; and other contemporary topics. Research will be incorporated to underpin the theoretical discussions.

## 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:

Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance

Evaluate systems development methodologies and the role of accountants in system development projects

Evaluate ethical and security issues and their implications to accountants and accounting information systems

Analyse key business processes and evaluate risks and controls associated with these processes

Apply the use of documentation techniques

Demonstrate practical 'hands-on' skills in the use of a computerised accounting package

## Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	20%	Weekly (8 weeks)
<u>Research report</u>	20%	Week 8
<u>MYOB</u>	20%	Week 6 & MYOB Practical exam
<u>Final Exam</u>	40%	Examination period

### Assessed Coursework

Due: **Weekly (8 weeks)**

Weighting: **20%**

#### Submission

Each activity will be submitted at the end of seminar and must be undertaken during the timeframe allocated during the seminars. Each week seminar activities or tests will be assigned to students without prior notice. It will be a combination of individual and group based activities. Each activity is worth 4%. The seminar assessments will be on week 2 to week 12 (except week 8 - public holiday, week 3 and 9 - students will need to attend MYOB classes). Therefore, there will be 8 collections for this assessment and the best 5 will be selected.

#### Extensions

No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of zero (0) for the task, except for cases in which the unit convenor has granted an extension. This will only be in exceptional circumstances. The student must contact the unit convenor within a week of the assessment due date and provide evidence of why the task could not be completed in the time frame allocated for the extension to be considered.

#### Penalty for Late Submission

Not applicable.

Students must attempt all assessment tasks and achieve an overall mark of fifty (50) percent for

coursework to be considered satisfactory.

On successful completion you will be able to:

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects
- Evaluate ethical and security issues and their implications to accountants and accounting information systems
- Analyse key business processes and evaluate risks and controls associated with these processes
- Apply the use of documentation techniques

## Research report

Due: **Week 8**

Weighting: **20%**

The assessment task is to write a research report using academic journal articles that will address the issues of cloud based accounting information systems 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 11:59 pm of Friday 10<sup>th</sup> October (week 8). Otherwise your assignment will be considered late.

### Extensions

Extensions will only be granted by the unit convenor before the assessment task is due.

### Penalty for Late Submission

Late tasks will be accepted up to 72\* hours after the submission deadline. There will be a deduction of 20%\* of the total available marks made from the total awarded mark for each 24 hour period or part thereof that the submission is late (for example, 25 hours late in submission - 40% penalty). \*This penalty does not apply for cases in which an application for an extension has been approved.

Students must attempt all assessment tasks and achieve an overall mark of fifty (50) percent for coursework to be considered satisfactory.

On successful completion you will be able to:

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects
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- Apply the use of documentation techniques

## MYOB

Due: **Week 6 & MYOB Practical exam**

Weighting: **20%**

### **MYOB Classes:**

In weeks 3 and 9, the following classes will be used for MYOB instruction. These MYOB classes replace traditional seminar classes for the corresponding weeks. There is no seminar during these weeks. Students must register in these MYOB classes through the university online enrolment (practical 1). Attending these classes is compulsory.

#### **Day**

#### **Time**

#### **Venue**

#### **Dates**

Monday

9 am – 12 pm

E4B 118

18<sup>th</sup> August & 13<sup>th</sup> October

Monday

3 pm - 6 pm

E4B 118

18<sup>th</sup> August & 13<sup>th</sup> October

Tuesday

6 pm - 9 pm

E4B 118

19<sup>th</sup> August & 14<sup>th</sup> October

Wednesday

6 pm - 9 pm

E4B 118

20<sup>th</sup> August & 15<sup>th</sup> October

Friday

9 am – 12 pm

E4B 118

22<sup>nd</sup> August & 17<sup>th</sup> October

Friday

3 pm - 6 pm

E4B 118

22<sup>nd</sup> August & 17<sup>th</sup> October

### **Help Session for using MYOB**

In addition to the MYOB classes in week 3 and 9, MYOB HELP sessions will be conducted in the computer labs on Friday, 5<sup>th</sup> September or Saturday, 6<sup>th</sup> September 2014 in E4B 118. These sessions will be held on the Friday and/or Saturday prior to submission of the MYOB assignment and is strongly recommended for students who are experiencing difficulties with MYOB. Students must register in these classes through online enrolment (practical 2). The number of computer terminals is limited, so only students who have registered will be allowed a place in the HELP session. The help sessions will run as follows:

**Session 1:** Fri 5<sup>th</sup> September - 6 pm to 8.30 pm

**Session 2** Sat 6<sup>th</sup> September - 9 am to 11.30 am

**Session 3:** Sat 6<sup>th</sup> September - 12 pm to 2.30 pm

**Session 4:** Sat 6<sup>th</sup> September - 3 pm to 5.30 pm

### **MYOB Assignment (5%)**

This is a compulsory assignment. Students have practical 'hands-on' skills in the use of a

computerised accounting package with MYOB AccountRight Plus, including setting up the MYOB data file records, processing transactions and printing reports. Full details on the assignment will be provided in the MYOB seminar class in week 3.

On week 3, students will need to check on iLearn under the folder 'MYOB Assignment'. There will be a PDF file for the MYOB assignment question and an MYOB data file for each student. Students must download the PDF file and print out the assignment and bring it to the MYOB class. You also need to download your MYOB data file from iLearn to be used to complete the assignment. Please refer to the MYOB assignment instruction for full details.

For MYOB assignment, students should use the Neish and Kahwati text as a self-learning resource for resolving any particular problems. Consultation in relation to the content of the assignment will be available via email with George Kahwati (george.kahwati@mq.edu.au) **using your university email account only**.

### **Submission**

- Due Date: Week 6 (Week starting 8th September, 2014); the assignment must be handed in during your designated seminar.
- You will also need to submit your completed MYOB data file through iLearn.
- Please refer to the MYOB assignment file for the detailed instructions regarding submission.

### **Extension**

- Extensions will only be granted by the unit convenor before the assessment task is due.

### **Late Penalties**

- Late submissions (received after the due date) will be penalised at the rate of 20-percent of the available marks per day or part thereof.
- Students can hand in the late submission through Business & Economics Graduate Centre (BEGC E4A Level 2) counter during their business hours only. The late assignment must be date stamped.

### **MYOB Practical Exam (15%)**

This is a compulsory test. This exam will test your knowledge of the materials covered in MYOB classes and the assignment. It is highly advisable that you use the MYOB prescribed textbook to consolidate your understanding of the entering of transactions into an MYOB file. Please check the date for the MYOB practical exam through the university website. More information about the MYOB practical exam will be available during the MYOB classes.

### **Extension**

- No extension will be granted. Students must ensure that they attend this exam. A mark

of ZERO will be assigned for non-attendance unless a special consideration application, for supplementary exam, is submitted and approved.

### **Late Penalties**

- Not applicable

On successful completion you will be able to:

- Demonstrate practical 'hands-on' skills in the use of a computerised accounting package

## **Final Exam**

Due: **Examination period**

Weighting: **40%**

### **Submission**

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 (3) hour final examination for this unit will be held during the University Examination period.

To pass the unit, students **must pass the final exam**.

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>

### **Extension**

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:

- Critically evaluate the role of accounting information systems in business organisations



in achieving organisational goals and governance

- Evaluate systems development methodologies and the role of accountants in system development projects
- Evaluate ethical and security issues and their implications to accountants and accounting information systems
- Analyse key business processes and evaluate risks and controls associated with these processes
- Apply the use of documentation techniques

## **Delivery and Resources**

### **Face to face hours**

This unit will be taught in the form of weekly 3 hour seminars. This is a combination of lectures and tutorial. Students are required to enrol in one seminar (3 hours of face to face teaching) for this unit. Class attendance for this unit is compulsory. Students are required to attend a minimum of 10 out of 13 classes and must attend all MYOB seminars. The teaching strategies are outlined below:

### ***Seminar:***

- Students are required to enrol in seminars online. Seminar enrolment will be closed after the first week of semester. There is no change after this deadline. It is important that you attend the seminar that you are enrolled in. If you attend the seminar that you are not enrolled in, it will not be counted toward the attendance record, with an exception of seminars held on the week of public holidays.
- Any changes to seminars must be made through e-student. You have to finalise your classes by the end of week 2 after which changes are no longer possible.
- The public holiday occurs on 6 October. As such, classes scheduled for this day will not be held. Students with classes on public holiday should arrange to sit in on another class of your choice for that week only.
- Your attendance may not be marked if you arrive more than 15 minutes late to your seminars, unless there is an appropriate reason provided to your lecturer.

### **Textbook**

You will require access to the following textbook:

- 1) *Accounting Information Systems: Understanding Business Processes, 4th Edition,*

*Considine B., Parkes A, Olesen K, Blount Y., Speer D., ISBN: 978-0-7303-0247-6*

Copies of the textbook can be purchased from the Co-Op bookstore on campus. Some copies of the text are also available through the reserved section in the library. The content of this text forms the foundation of the unit, but material to be considered (and examined) will go beyond text content.

2) *Computer Accounting using MYOB business software ver. 19.6 (13th Edition), by Neish and Kahwati, Sydney: McGraw-Hill*

This text is essential for the MYOB component of the unit, including the assignment. It contains the education version of MYOB. Macquarie computer labs will have MYOB installed. Students are encouraged to do the assignment on home PCs (if available).

### **Technology used**

**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.

**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).

**MYOB** will be used in this course

## **Unit Schedule**

1	Introduction to Accounting Information Systems	Chapters 1
2	Systems Planning and Development I	Chapters 14
3	MYOB I	
4	Systems Planning and Development II	Chapters 14 & Stair and Reynolds 2008 - Chapter 8 (e-reserve)

5	Internal control I	Chapter 7
6	Internal control II	Chapter 8
7	Internal control III	Chapter 15
Recess		
8	Ethics	Chapter 16
9	MYOB II	
10	Documentation	Chapter 6
11	Business process: Revenue Cycle	Chapter 9
12	Business process: Expenditures Cycle	Chapter 10
13	Revision	

## 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/)

## 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](#)

## 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

### PG - Discipline Knowledge and Skills

Our postgraduates will be able to demonstrate a significantly enhanced depth and breadth of knowledge, scholarly understanding, and specific subject content knowledge in their chosen fields.

This graduate capability is supported by:

#### Learning outcomes

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects
- Evaluate ethical and security issues and their implications to accountants and accounting information systems
- Analyse key business processes and evaluate risks and controls associated with these processes
- Apply the use of documentation techniques
- Demonstrate practical 'hands-on' skills in the use of a computerised accounting package

#### Assessment tasks

- Research report
- MYOB
- Final Exam

### PG - Critical, Analytical and Integrative Thinking

Our postgraduates will be capable of utilising and reflecting on prior knowledge and experience, of applying higher level critical thinking skills, and of integrating and synthesising learning and knowledge from a range of sources and environments. A characteristic of this form of thinking is the generation of new, professionally oriented knowledge through personal or group-based critique of practice and theory.

This graduate capability is supported by:

#### Learning outcomes

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects

- Evaluate ethical and security issues and their implications to accountants and accounting information systems
- Analyse key business processes and evaluate risks and controls associated with these processes
- Apply the use of documentation techniques
- Demonstrate practical 'hands-on' skills in the use of a computerised accounting package

## **Assessment tasks**

- MYOB
- Final Exam

## **PG - Research and Problem Solving Capability**

Our postgraduates will be capable of systematic enquiry; able to use research skills to create new knowledge that can be applied to real world issues, or contribute to a field of study or practice to enhance society. They will be capable of creative questioning, problem finding and problem solving.

This graduate capability is supported by:

## **Learning outcomes**

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects
- Evaluate ethical and security issues and their implications to accountants and accounting information systems
- Analyse key business processes and evaluate risks and controls associated with these processes

## **Assessment tasks**

- Assessed Coursework
- Research report

## **PG - Capable of Professional and Personal Judgment and Initiative**

Our postgraduates will demonstrate a high standard of discernment and common sense in their professional and personal judgment. They will have the ability to make informed choices and decisions that reflect both the nature of their professional work and their personal perspectives.

This graduate capability is supported by:

## Assessment tasks

- Assessed Coursework
- Research report

## Changes from Previous Offering

The final exam in this semester is 40 percent instead of 45 percent.

## Research and Practice

This unit provides students with practice applying research findings in assessment tasks. All assessment tasks require students to support their assertions with quality scholarly articles. Students will also be encouraged to link research with current industry practice.