



# ACCG250

## Accounting Systems Design and Development

MQC1 Day 2014

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

Macquarie University has taken all reasonable measures to ensure the information in this publication is accurate and up-to-date. However, the information may change or become out-dated as a result of change in University policies, procedures or rules. The University reserves the right to make changes to any information in this publication without notice. Users of this publication are advised to check the website version of this publication [or the relevant faculty or department] before acting on any information in this publication.

## General Information

Unit convenor and teaching staff

Unit Convenor

Dedi Dewanata

[dedi.dewanata@mqc.edu.au](mailto:dedi.dewanata@mqc.edu.au)

Contact via [dedi.dewanata@mqc.edu.au](mailto:dedi.dewanata@mqc.edu.au)

Credit points

3

Prerequisites

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

Corequisites

Co-badged status

Tutorials Tutorials begin Week 1. Consultation times You will have time after every class to consult with your Lecturer. After this time, you can also email questions to your Lecturer [dedi.dewanata@mqc.edu.au](mailto:dedi.dewanata@mqc.edu.au) 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 9
<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 9**

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 Friday 16 May 2014 (week 9). 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 at <http://ask.mq.edu.au>

### **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**

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**

<b>Week</b>	<b>Week starting</b>	<b>Topics</b>	<b>Reading</b>
1	17 March	Introduction to AIS	Chapter 1
2	24 March	System development I	Chapter 14
3	31 March	System development II	Chapter 14
4	7 April	Control I	Chapter 7
5	14 April	Control II	Chapter 8
6	21 April	Contemporary topic on accounting information systems II (ERP and SAP)	TBA

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	IT Audit	Chapter 15
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/)

## **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>

For further information, please refer to the following link:

<http://universitycouncil.mq.edu.au/legislation.html>

## **Grade 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.city.mq.edu.au/reviews-appeals.html>

## 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)

The University defines serious and unavoidable disruption to studies as resulting from an event or set of circumstances that:

- could not have reasonably been anticipated, avoided or guarded against by the student; **and**
- was beyond the student's control; **and**
- caused substantial disruption to the student's capacity for effective study and/or the completion of required work; **and**
- substantially interfered with the otherwise satisfactory fulfilment of unit or course requirements; **and**
- was of at least three (3) consecutive days duration within a study period and/or prevented completion of the final examination.

A Special Consideration application is deemed to be valid if all the following criteria have been satisfied:

- The Special Consideration application is completed by the student and submitted online through [www.ask.mq.edu.au](http://www.ask.mq.edu.au) within five (5) working days after the due date of the associated assessment task / final examination.
- The application contains supporting evidence to demonstrate the severity of the circumstance(s) and that substantial disruption has been caused to the student's capacity for effective study. (The University will not follow up on outstanding evidence, nor contact any person or body on behalf of the student. The application will be considered as submitted.)

- The original supporting documentation has been sighted by MQC reception staff within five (5) working days after the due date of the associated assessment task.
- Where the particular circumstances are medical in nature, a *Professional Authority Form* including the health professional's Medicare Provider Number is included. (If a *Professional Authority Form* cannot be obtained, an original medical certificate indicating the severity (serious / not serious) and impact of the circumstances must be included with the application.)
- Where the particular circumstances are non-medical in nature, appropriate supporting evidence indicating the severity (serious / not serious) and impact of the circumstances is included with the application.
- The student was performing satisfactorily in the unit up to the date of the unavoidable disruption. (If a student's work in the unit was previously unsatisfactory, subsequent unavoidable disruption will not overcome the fact that the earlier work was unsatisfactory).

### **Unacceptable grounds for Special Consideration**

The University has determined that some circumstances are not acceptable grounds for claiming Special Consideration. These grounds include, but are not limited, to:

- routine demands of employment
- routine family problems such as tension with or between parents, spouses, and other people closely involved with the student
- difficulties adjusting to university life, to the self-discipline needed to study effectively, and the demands of academic work
- stress or anxiety associated with examinations, required assignments or any aspect of academic work
- routine need for financial support
- routine demands of sport, clubs and social or extra-curricular activities.

### **Acute Problems**

The University defines acute problems as those involving fewer than three (3) consecutive days within a study period. In these cases, students should not apply for special consideration via [ask.mq.edu.au](http://ask.mq.edu.au), but contact their Unit Convenor within 5 working days of the assessment due date so that a local solution may be discussed, except where the disruption affects completion of a final examination. (If a final examination is affected, the student should submit a special consideration application via [ask.mq.edu.au](http://ask.mq.edu.au).)

**Prior Conditions** Conditions existing prior to commencing a unit of study are not grounds for Special Consideration, except in the event of unavoidable deterioration of the condition. The student is responsible for managing their workload in light of any known or anticipated problems. Students with a pre-existing disability/ chronic health condition may contact the [Disability Service](#) for information on available support.

In submitting a request for Special Consideration, the student is acknowledging that they may be required to undertake additional work and agreeing to hold themselves available so that they can complete any extra work as required. The time and date, deadline or format of any required extra assessable work as a result of an application for Special Consideration is not negotiable.

## Attendance at Macquarie City Campus

All Students are required to attend at least 80% of the scheduled course contact hours each Session. Additionally Macquarie City Campus monitors the course progress of international students to ensure that the student complies with the conditions of their visa relating to attendance.

This minimum level of attendance includes all lectures and tutorials. Tutorial attendance will be recorded weekly. If any scheduled class falls on a public holiday this will be rescheduled as advised by your Lecturer. Attendance at any mid-Session or in-class test is compulsory unless otherwise stated.

Unavoidable non-attendance due to illness or circumstances beyond your control must be supported by appropriate documentation to be considered for a supplementary test. Other non-attendance will obtain zero for the test. You should refer to the section below on Special Consideration for more details about this.

## 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)

## Student Support at Macquarie City Campus

Students who require assistance are encouraged to contact the Student Services Manager at Macquarie City Campus. Please see reception to book an appointment.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://students.mq.edu.au/support/>

At any time students (or groups of students) can book our Student Advising rooms on Level 6 by emailing [info@city.mq.edu.au](mailto:info@city.mq.edu.au) with a day and time and nominated contact person. There are additional student study spaces available on Level 1.

Macquarie University Campus Wellbeing also has a presence on the City Campus each week. If you would like to make an appointment, please email [info@city.mq.edu.au](mailto:info@city.mq.edu.au) or visit their website at: <http://www.campuslife.mq.edu.au/campuswellbeing>

StudyWISE provides:

- Online learning resources and academic skills workshops [http://www.mq.edu.au/learning\\_skills](http://www.mq.edu.au/learning_skills)
- Personal assistance with your learning & study related questions

## 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.

## IT Help at Macquarie City Campus

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/> or call 02 9850-4357.

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 and it outlines what can be done.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.

Students are expected to act responsibly when utilising Macquarie City Campus IT facilities. The

following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted.
- Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

If you would like to borrow headphones for use in the Macquarie City Campus computer labs (210, 307, 311, 608) at any point, please ask at Level 2 Reception. You will be required to provide your MQC Student ID card. This will be held as a deposit while using the equipment.

For assistance in the computer labs, please see a Lab Demonstrator (usually they can be found in Lab 311, otherwise ask at Level 2 Reception).

## **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.