



# ACCG250

## Accounting Systems Design and Development

MQC3 Evening 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 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
Assessed coursework	30%	Weekly Random
Report	30%	Week 9
Final Examination	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 tutorials 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 Turn-it-in on iLearn. Students need to print and submit the hardcopy to the lecturer in tutorial time. Students will receive feedback within three weeks of the report. Students will need to upload their assignment to <http://ilearn.mq.edu.au> (Turn-it-in) by 5:00pm of Friday 16 January 2015 (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 Disruption to studies procedure at <http://ask.mq.edu.au>

### **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 Disruption to Studies is made and approved.

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 Disruption to Studies 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 and Required

**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.

## Unit Schedule

Week	Week starting	Topics	Reading
1	10 November	Introduction to AIS	Chapter 1
2	17 November	System development I	Chapter 14
3	24 November	System development II	Chapter 14
4	1 December	Control I	Chapter 7
5	8 December	Control II	Chapter 8
6	15 December	Contemporary topic on accounting information system II (ERP and SAP)	TBA
7	22 December	Ethics	Chapter 16
8	5 January	Documentation	Chapter 6
9	12 January	Business process (Revenue cycle)	Chapter 9
10	19 January	Business process (Expenditure cycle)	Chapter 10

11	26 January	Contemporary topic on accounting information systems I (Cloud computing and AIS)	TBA
12	2 February	IT Audit	Chapter 15
13	9 February	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 City Campus**

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>

### **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 Disruptions Policy 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](#)

## 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.

## 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
- ALPS - [http://www.students.mq.edu.au/support/learning\\_skills/postgraduate/alps/](http://www.students.mq.edu.au/support/learning_skills/postgraduate/alps/)

## 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/>

[p/](#) 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.