



# ACCG250

## Accounting Systems Design and Development

S2 Evening 2015

*Dept of Accounting & Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

Mauricio Marrone

[accg250@mq.edu.au](mailto:accg250@mq.edu.au)

E4A 339

During semester: Thursday from 1-3pm

Credit points

3

Prerequisites

18cp including (ACCG100 or ACCG106)

Corequisites

Co-badged status

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:

Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organization.

Demonstrate the importance and benefits of systems development methodologies.

Produce and analyze system documentation.

Apply internal control techniques to business processes.

Evaluate the role of ethics and ethical decision making within the Accounting Information System context.

## Assessment Tasks

Name	Weighting	Due
<u>Assessed Coursework</u>	30%	Weeks 3 - 12 during tutorials
<u>Report</u>	20%	2nd of October at 5:00 pm AEST
<u>Presentation</u>	10%	Week 10 during tutorials
<u>Final Exam</u>	40%	Examination Period

### Assessed Coursework

Due: **Weeks 3 - 12 during tutorials**

Weighting: **30%**

#### Preparation Instructions

During tutorials, you will have to solve tasks given to you at the start of the tutorial. The tasks will relate in most cases to the previous week's lecture topics. Teaching staff will expect that students have gone to the lecture and have read the relevant textbook chapter before attending the tutorial. There will be no time to consult with the book during the tutorial, so being prepared for the tutorial will be of utmost importance.

#### Task Overview & Submission mode

Each week students will participate in a task allocated in their tutorial. A total of **FIVE (5)** random weekly assessed coursework submissions will be assessed throughout the semester. The tutor will determine which weeks' work will be marked and this will vary from tutorial group to tutorial group. The best 4 out of 5 will count with the marks awarded for each being added to give a total mark out of 30. That is, each task is worth seven and a half (7.5) marks. A mark of zero (0) will be given if students are unable to participate in the tutorials.

Within the first four weeks, one tutorial assessed coursework will act as an early diagnostic of how students are handling the materials. This will allow the tutors and lecturers to provide advice on how students might address any early problems they are encountering with the content and issues in the unit. If a student experiences difficulties in handling this task then they are advised to seek additional assistance from their tutor in one of the consultation times listed on the unit

website.

### Extensions

Not applicable - undertaken in class. A mark of zero (0) will be given if students are unable to participate in the tutorials. An alternative assessment task will only be considered if it meets the following criteria:

1. Students read the policy on Disruption to Studies [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/)
2. Students submit a notification of non-attendance through [ask.mq.edu.au](http://ask.mq.edu.au) with the reason for the non-attendance.

Students must read the policy to ensure that the criteria for disruption is met prior to submitting their request.

### Penalties and Late submission

No late assessments will be accepted. See rubric for details on marking criteria.

What is required to complete the unit satisfactorily

Satisfactory performance in all assessment components including a pass in the final exam.

### Estimated student workload

3 hours per week.

### Marking criteria

Given that tutorial tasks will vary, marking criteria will be provided by tutor before handing out the assessed coursework.

On successful completion you will be able to:

- Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organization.
- Demonstrate the importance and benefits of systems development methodologies.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.
- Evaluate the role of ethics and ethical decision making within the Accounting Information System context.

## Report

Due: **2nd of October at 5:00 pm AEST**

Weighting: **20%**

### Task overview & Submission

The assessment task is to write a **three thousand-word** report that will address diverse topics of

Accounting Information System (full details available on iLearn). The report must be submitted through the Turnitin Assignment link in iLearn by Friday, 2nd of October at 5:00 pm AEST (Week 8).

#### Preparation Instructions

Information of deliverables for this assignment is specified in greater detail in the Assessment Guide, which can be found in iLearn.

#### Marking Criteria

In iLearn you will find the rubric guide.

#### Extension

No extensions will be granted. Late tasks will be accepted up to 72\* hours after the submission deadline. There will be a deduction of 20%\* of the 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 the unit convenor has granted an extension.

#### Estimated student workload

25 hours.

#### Marking criteria

A marking criteria will be available in iLearn.

On successful completion you will be able to:

- Demonstrate the importance and benefits of systems development methodologies.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.

## Presentation

Due: **Week 10 during tutorials**

Weighting: **10%**

#### Submission

To sharpen your communication skills, a presentation on the findings of your report will be required. Students must create a video presentation that will last between 3 to 4 minutes. Students will have to present their video in week 10.

#### Extension

Not applicable - undertaken in class. Students that do not present their video in week 10, they will be awarded a mark of zero (0) for the task, except for cases in which the unit convenor approves an alternative assessment task. An alternative assessment task will only be considered if it meets the following criteria:

1. Students read the policy on Disruption to Studies [http://students.mq.edu.au/student\\_admin/exams/disruption\\_to\\_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/)

2. Students must submit a Disruption to Studies prior to the tutorial when the presentation is due through [ask.mq.edu.au](http://ask.mq.edu.au) with the reason for the non-attendance.

Students must read the policy to ensure that the criteria for disruption is met prior to submitting their request.

Penalties

Not applicable - see rubric for details on marking criteria.

Marking Criteria

In iLearn you will find the rubric guide.

What is required to complete the unit satisfactorily

Satisfactory performance in all assessment components including a pass in the final exam.

Estimated student workload

10 hours.

Marking criteria

A marking criteria will be available in iLearn.

On successful completion you will be able to:

- Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organization.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.

## Final Exam

Due: **Examination Period**

Weighting: **40%**

Submission

A three hour final examination for this unit will be held during the University Examination period.

What is required to complete the unit satisfactorily

Satisfactory performance in all assessment components including a pass in the final exam.

Supplementary Exams

If a Supplementary Examination is granted as a result of the Disruption to Studies Policy 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.

Estimated student workload

41 hours.

Marking criteria

A marking criteria will be discussed in the Lecture in Week 13.

On successful completion you will be able to:

- Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organization.
- Demonstrate the importance and benefits of systems development methodologies.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.
- Evaluate the role of ethics and ethical decision making within the Accounting Information System 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. It is expected that students complete their prescribed reading for the week prior to attending the lecture.

### Tutorial attendance

Each student must register for a tutorial and must attend the tutorial that they have registered for. There will be a one hour tutorial each week from weeks 2 to 13. Students must finalise their tutorial enrolment by end of Week 2. Tutorial changes can ONLY be made through eStudent. Students wishing to change tutorial times should log onto eStudent and enrol in a class where there is a vacancy.

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. It will also not count towards your assessed coursework. 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

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-date 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).

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.

Timetables: Students can find the timetable for classes on the University website at: <http://timetables.mq.edu.au>.

### Research and Practice, Global and Sustainability

This unit addresses global and sustainability issues as direct areas of study and as necessary implications arising from the materials, assessment and academic discussion and debate in classes/seminars. We promote sustainability by developing ability in students to research and locate information within the accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career.

The unit's textbook has a reference list at the end of each chapter containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.

## Unit Schedule

Topic	Chapter	Week
Introduction to AIS	1	1
Guest Speaker on "The future of Accounting" - Thursday 10am	-	2
Business Processes	2	3
Ethics and information security	16	4
Internal Controls I	7	5
Internal Controls II	8	6
Systems Documentation	6	7
BREAK	-	-
Revenue Cycle	9	8



Expenditure Cycle	10	9
System Development	14	10
IT Auditing	15	11
Contemporary Topics: Big Data	Other	12
Review		13

## 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/)

## Results

Results shown in *iLearn*, or released directly by your Unit Convenor, are not confirmed as they are subject to final approval by the University. Once approved, final results will be sent to your student email address and will be made available in [eStudent](#). For more information visit [ask.mq.edu.au](http://ask.mq.edu.au).

## 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

### 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.
- Evaluate the role of ethics and ethical decision making within the Accounting Information System context.

#### Assessment tasks

- Assessed Coursework
- Report

### 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**

- Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organization.
- Demonstrate the importance and benefits of systems development methodologies.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.
- Evaluate the role of ethics and ethical decision making within the Accounting Information System context.

## **Assessment tasks**

- Assessed Coursework
- Report
- Presentation
- Final Exam

## **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**

- Produce and analyze system documentation.
- Apply internal control techniques to business processes.

## **Assessment tasks**

- Assessed Coursework
- Report
- Presentation
- Final Exam

## 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

- Demonstrate the importance and benefits of systems development methodologies.
- Produce and analyze system documentation.
- Apply internal control techniques to business processes.
- Evaluate the role of ethics and ethical decision making within the Accounting Information System context.

### Assessment tasks

- Assessed Coursework
- Report
- Final Exam

## Effective Communication

We want to develop in our students the ability to communicate and convey their views in forms effective with different audiences. We want our graduates to take with them the capability to read, listen, question, gather and evaluate information resources in a variety of formats, assess, write clearly, speak effectively, and to use visual communication and communication technologies as appropriate.

This graduate capability is supported by:

### Assessment tasks

- Presentation
- Final Exam

## Changes from Previous Offering

Estimated student workload and marking criteria added for each assessment type.

Number of Assessed Coursework was reduced from 6 to 5.