ACCG922
Accounting Information Systems
S1 Evening 2016
Dept of Accounting & Corporate Governance

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Unit guide ACCG922 Accounting Information Systems

General Information

Unit convenor and teaching staff
Unit Convenor
Savanid Vatanasakdakul
Contact via accg922@mq.edu.au
E4A 226
Check the unit website

Credit points
4

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

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 http://students.mq.edu.au/student_admin/enrolmentguide/academicdates/

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

Assessment Tasks

<table>
<thead>
<tr>
<th>Name</th>
<th>Weighting</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed Coursework</td>
<td>15%</td>
<td>Weekly (3 weeks random)</td>
</tr>
<tr>
<td>Research report</td>
<td>30%</td>
<td>Week 6</td>
</tr>
<tr>
<td>MYOB</td>
<td>15%</td>
<td>Week 10</td>
</tr>
<tr>
<td>Final Exam</td>
<td>40%</td>
<td>Examination period</td>
</tr>
</tbody>
</table>

Assessed Coursework

Due: **Weekly (3 weeks random)**
Weighting: **15%**

**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 5%. The seminar assessments will be random during week 2 to week 12 (except MYOB lecture weeks). It will be 3 random collections for this assessment.

**Extensions**

No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to http://students.mq.edu.au/student_admin/exams/disruption_to_studies/.

**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.

This Assessment Task relates to the following 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

Research report
Due: Week 6
Weighting: 30%

The assessment task is to write a research report using academic journal articles that will address the issues of managing big data in business organisations (full details 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 on the iLearn website. Students will need to upload their assignment to http://ilearn.mq.edu.au (Turn-it-in) by 11:59 pm, Monday, 4 April (week 6). Otherwise your assignment will be considered late.

Extensions
No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to http://students.mq.edu.au/student_admin/exams/disruption_to_studies/.

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 special consideration is made and approved.

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

MYOB

Due: Week 10
Weighting: 15%

MYOB Classes

The MYOB classes will be held on weeks 3 and 8. These MYOB classes replace your traditional seminar classes for the corresponding weeks. These MYOB classes will be at the same times and venues as your traditional seminar classes. There is no traditional seminar during MYOB teaching weeks.

MYOB Lab Consultations

MYOB consultations will be conducted in the computer labs. It is strongly recommended for students who are experiencing difficulties with MYOB to attend. However, this is non-compulsory. Students are not required to enrol for the consultation and it is first come first serve basis. Please check the schedule for MYOB lab consultations on iLearn.

MYOB Assignment

Students are required to complete an online MYOB practice set that will count towards the overall assessment mark for this unit. Through the completion of one month accounting cycle for a fictional business, you will gain experience in the practical and technical skills essential to accounting with the MYOB software. The online practice set is available from within your Perdisco account, which students are required to register online (www.perdisco.com.au/myobLogin). Full details will be available on iLearn.

Submission

Due Date: Week 10. The assessment will be marked online via Predisco website. The assessable practice set will be available from Monday 14 March 12:01 am to Friday 20 May 11:59 pm.

Extension
No extensions will be granted. Students who have not submitted the task prior to the deadline will be awarded a mark of 0 for the task, except for cases in which an application for disruption to studies is made and approved. Please refer to [http://students.mq.edu.au/student_admin/exams/disruption_to_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).

**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 special consideration is made and approved.

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

This Assessment Task relates to the following Learning Outcomes:
- 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 2.5 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](http://www.timetables.mq.edu.au/exam)

**Extension**

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. Please refer to [http://students.mq.edu.au/student_admin/exams/disruption_to_studies/](http://students.mq.edu.au/student_admin/exams/disruption_to_studies/).
This Assessment Task relates to the following Learning Outcomes:

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
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- Analyse key business processes and evaluate risks and controls associated with these processes

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 13 classes and must attend all MYOB seminars. The timetable is available at http://timetables.mq.edu.au. 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.
- Classes scheduled for public holidays 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. However, it is not compulsory to attend.
- 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:


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.

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

Expectations and Workload

Students are expected to spend 150 hours working on this unit. As a guide a student should spend these approximate amounts of time on each of the following activities:

<table>
<thead>
<tr>
<th>Tasks</th>
<th>Expected workload (hours)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed coursework</td>
<td>30</td>
</tr>
<tr>
<td>Research report</td>
<td>50</td>
</tr>
<tr>
<td>MYOB</td>
<td>40</td>
</tr>
<tr>
<td>Readings/self-study/preparation for exam</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>150</strong></td>
</tr>
</tbody>
</table>
## Unit Schedule

<table>
<thead>
<tr>
<th></th>
<th>Course</th>
<th>Chapters</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Introduction to Accounting Information Systems</td>
<td>Chapters 1</td>
</tr>
<tr>
<td>2</td>
<td>Systems Planning and Development I</td>
<td>Chapters 14</td>
</tr>
<tr>
<td>3</td>
<td>MYOB I</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Systems Planning and Development II</td>
<td>Chapters 14 &amp;</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Stair and Reynolds 2008 -</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Chapter 8 (e-reserve)</td>
</tr>
<tr>
<td>5</td>
<td>Internal control I</td>
<td>Chapter 7</td>
</tr>
<tr>
<td>6</td>
<td>Internal control II</td>
<td>Chapter 8</td>
</tr>
<tr>
<td>7</td>
<td>Internal control III</td>
<td>Chapter 15</td>
</tr>
<tr>
<td>8</td>
<td>MYOB II</td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Ethics</td>
<td>Chapter 16</td>
</tr>
<tr>
<td>10</td>
<td>Documentation</td>
<td>Chapter 6</td>
</tr>
<tr>
<td>11</td>
<td>Business process: Revenue Cycle</td>
<td>Chapter 9</td>
</tr>
<tr>
<td>12</td>
<td>Business process: Expenditures Cycle</td>
<td>Chapter 10</td>
</tr>
<tr>
<td>13</td>
<td>Revision</td>
<td></td>
</tr>
</tbody>
</table>

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](http://unitguides.mq.edu.au/unit_offerings/54818/unit_guide/print). Students should be aware of the following policies in particular with regard to Learning and Teaching:


Grading Policy prior to Session 2 2016 [http://mq.edu.au/policy/docs/grading/policy.html]


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/]

**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.

**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]) 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 Enquiry Service**

For all student enquiries, visit Student Connect at ask.mq.edu.au
Equity 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.

IT Help

For help with University computer systems and technology, visit http://www.mq.edu.au/about_us/offices_and_units/information_technology/help/.

When using the University's IT, you must adhere to the Acceptable Use of IT Resources Policy. The policy applies to all who connect to the MQ network including students.

Graduate Capabilities

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

Assessment tasks

- Assessed Coursework
- Research report
- Final Exam
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
- Demonstrate practical ‘hands-on’ skills in the use of a computerised accounting package

**Assessment tasks**

- Assessed Coursework
- Research report
- 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
• Final Exam

**Research & Practice, Global & 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 accounting discipline. We aim to provide students with an opportunity to obtain skills which will benefit them throughout their career. The unit materials have a reference list at the end of each chapter/module/text containing all references cited by the author. These provide some guidance to references that could be used to research particular issues.