ACCG922

Accounting Information Systems

S2 Day 2016

Dept of Accounting & Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
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E4A 226
Check the unit website

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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 https://www.mq.edu.au/study/calendar-of-dates

Learning Outcomes

On successful completion of this unit, you will be able to:

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

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

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

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

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

Assessment Tasks

Name	Weighting	Due
Assessed Coursework	15%	Weekly (3 weeks)
Research report	30%	Week 8
MYOB	5%	Week 7
Final Exam	50%	Examination period

Assessed Coursework

Due: **Weekly (3 weeks)**
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.

On successful completion you will be able to:
• Critically evaluate the role of accounting information systems in business organisations

in achieving organisational goals and governance

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

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

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

Research report

Due: **Week 8**
Weighting: **30%**

The assessment task is to write a research report using academic journal articles that will address the issues of cloud based accounting information systems adoption in business organisations (full details will be available on iLearn). This is an individual assessment.

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, Tuesday of week 8. 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.

On successful completion you will be able to:

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

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

MYOB

Due: **Week 7**
Weighting: **5%**

MYOB Classes

The MYOB classes will be held on weeks 3 and 7. 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 Assessment

Students are required to complete an MYOB computer lab test that will count towards the overall assessment mark for this unit. The test will be conducted during MYOB class on week 7.

Submission

Due Date: Week 7. The assessment will be conducted during MYOB class on week 7.

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/.

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.

On successful completion you will be able to:

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

Final Exam

Due: **Examination period**
Weighting: **50%**

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

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/.

On successful completion you will be able to:

- Critically evaluate the role of accounting information systems in business organisations in achieving organisational goals and governance
- Evaluate systems development methodologies and the role of accountants in system development projects
- Evaluate ethical and security issues and their implications to accountants and accounting information systems

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

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://time tables.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:

Accounting Information Systems: Understanding Business Processes, 4th Edition, Considine B., Parkes A, Olesen K, Blount Y., Speer D.,ISBN: 978-0-7303-0247-6

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

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:

Tasks	Expected workload (hours)
Assessed coursework	50
Research report	50
Readings/self-study/preparation for exam	50
Total	150

 To complete this unit satisfactorily, students must make a serious attempt for each assessment task.

Unit Schedule

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

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

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central. Students should be aware of the following policies in particular with regard to Learning and Teaching:

Academic Honesty Policy http://mq.edu.au/policy/docs/academic_honesty/policy.html

New Assessment Policy in effect from Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy_2016.html. For more information visit http://students.mq.edu.au/events/2016/07/19/new_assessment_policy_in_place_from_session_2/

Assessment Policy prior to Session 2 2016 http://mq.edu.au/policy/docs/assessment/policy.html

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

Grade Appeal Policy http://mq.edu.au/policy/docs/gradeappeal/policy.html

Complaint Management Procedure for Students and Members of the Public http://www.mq.edu.au/policy/docs/complaint_management/procedure.html

Disruption to Studies Policy 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/

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 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

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 - 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 - 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
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- 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 - 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

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- 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.