



# ACCG250

## Information Systems and Business Processes

S2 Evening 2018

*Dept of Accounting & Corporate Governance*

### Contents

|                                  |    |
|----------------------------------|----|
| <u>General Information</u>       | 2  |
| <u>Learning Outcomes</u>         | 3  |
| <u>Assessment Tasks</u>          | 3  |
| <u>Delivery and Resources</u>    | 9  |
| <u>Unit Schedule</u>             | 10 |
| <u>Policies and Procedures</u>   | 10 |
| <u>Graduate Capabilities</u>     | 12 |
| <u>Program Learning Outcomes</u> | 14 |

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## General Information

Unit convenor and teaching staff

Unit Convenor and Lecturer

Mauricio Marrone

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

E4A 339

For consultation hours please see iLearn

Moderator

Yvette Blount

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

Teaching assistant

Ying Lu

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

Credit points

3

Prerequisites

(18cp at 100 level or above) including (ACCG100 or ACCG106)

Corequisites

Co-badged status

Unit description

This unit introduces students to the impact that information systems have on business processes, and provides the foundation for further studies in accounting and other business information systems. Topics covered include business processes, systems development, internal controls, ethics and cybersecurity, and the role of accounting and accounting information systems. The material is presented through a business lens, exploring the benefits that information systems bring to the organisation. This makes the unit more than just 'how to use computers'. Rather, emphasis is placed on appreciating the critical role that information systems play in supporting the business function, and the need for a critical nexus between the business and the information systems functions. The unit develops graduate capabilities associated with teamwork and critical thinking, through the use of a range of case-based materials.

## 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 organisation.

Demonstrate commitment to achieving teamwork tasks.

Demonstrate the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.

Analyse risks and develop control plans pertinent to primary business activities.

Explain the key objectives and common technologies that underpin the business transaction cycles.

## Assessment Tasks

| Name                                  | Weighting | Hurdle | Due                           |
|---------------------------------------|-----------|--------|-------------------------------|
| <a href="#">Experiential activity</a> | 22%       | No     | Week 6 and Week 11            |
| <a href="#">Assessed Coursework</a>   | 25%       | No     | Weeks 3 - 12 during tutorials |
| <a href="#">Presentation</a>          | 8%        | No     | Week 12                       |
| <a href="#">Final Exam</a>            | 45%       | No     | Examination Period            |

### Experiential activity

Due: **Week 6 and Week 11**

Weighting: **22%**

This assessment requires students to apply the theoretical knowledge covered in their weekly lecture to devise and develop their own assigned companies. There are two main components of this assessment:

#### 1) Two group written reports (14%)

The first report will be due at the end of Week 6 (**due Friday 7th of September at 5pm**) on the questions given in the tutorials of Week 3 and 4. The second report will be due at the end of Week 11 (**due Friday 26th of October at 5pm**) and will include questions given in tutorials of Weeks 6, 7, 8 and 10. For more information, please look at the iLearn Assessment guide. Each report is worth 7% of the total mark.

#### 2) In-class participation (8%)

In-class voluntary participation will be assessed randomly for 5 tutorials during the session. The

best 4 out of 5 in-class participation marks will be taken into consideration. In-class participation will be worth 8% of the the total mark.

### Task overview & Submission

The assessment task is to write two reports. Each report, of up to **2,500 words**, will address diverse topics of Accounting Information System (full details available on iLearn). The reports must be submitted through the Turnitin Assignment link in iLearn by the due dates identified above.

### Preparation Instructions

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

### Marking Criteria

A marking criteria will be available in iLearn.

### Extension and penalties

No extensions will be granted. There will be a deduction of 10% 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 – 20% penalty). This penalty does not apply for cases in which an application for Special Consideration is made and approved.

No submission will be accepted after solutions have been posted.

### Estimated student workload

25 hours.

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 organisation.
- Demonstrate commitment to achieving teamwork tasks.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

## Assessed Coursework

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

Weighting: **25%**

This assessment is divided into two sections: 1) online coursework; and 2) tutorial coursework. In the next section, I will explain how to prepare for each component of this assessments, I provide an overview of each task, as well as discussing extensions, penalties & late submissions, and the student workload.

## 1) Online Coursework (10%)

Each week we will look at a different aspect of an Accounting Information System (AIS) using a simulation. Before being allowed to do the online coursework task, you will need to complete the simulations for the week being assessed as well as the simulation for previous weeks. In this online coursework, you will have to complete a task related to material presented during the simulation.

### Task Overview & Submission

A total of **THREE (3)** online coursework tasks will be assessed throughout the session. The online coursework tasks are **due in Weeks 3, 5 and 12**. The tasks will be available from Monday until Friday 4:59 PM. Please note, that to access the assessment tasks, you must have carried out all the simulations prior to and including the weeks assessed (in other words, you have to have completed all previous material to be able to access the assessment task). You must master the content before moving forward to subsequent material. The three online coursework tasks are worth ten (10) marks; each task is worth approximately 3.3 marks. If you miss an online coursework task, the simulations will still be available. However, you will be unable to submit the online coursework assessment.

Submissions will be done online.

### Marking Criteria

A marking criteria will be available in iLearn.

### Extension

Given that you have one whole week to do the assessment, no extension is applicable.

A mark of zero (0) will be given if students are unable to submit by the due date. Special Consideration will only be accepted if the student has been sick during the whole week. An alternative assessment task will only be considered if it meets the following criteria:

1. Students read the policy on Special Consideration. Students must read the policy to ensure that the criteria are met prior to submitting their request.
2. Students submit a notification of non-attendance through [ask.mq.edu.au](https://ask.mq.edu.au) with the reason for the non-attendance.

### Penalties / Late submission

No late assessments will be accepted.

### Estimated student workload

1 hour a week

## 2) Tutorial coursework (15%)

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 or other resources 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 **FOUR (4)** random weekly assessed coursework submissions will be assessed throughout the session. The tutor will determine which weeks' work will be marked and this will vary from tutorial group to tutorial group. The best 3 out of 4 will count with the marks awarded for each being added to give a total mark out of 15. That is, each task is worth 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.

#### Marking Criteria

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

#### 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 Special Consideration. Students must read the policy to ensure that the criteria are met prior to submitting their request.
2. Students submit a notification of non-attendance through [ask.mq.edu.au](https://ask.mq.edu.au) with the reason for the non-attendance.

#### Penalties / Late submission

No late assessments will be accepted.

#### Estimated student workload

2 hours per week.

On successful completion you will be able to:

- Demonstrate the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

# Presentation

Due: **Week 12**

Weighting: **8%**

This assessment requires you to deliver a presentation worth 8% of your final grade. You must be present in your tutorial to get marks for this assessment.

## Task Overview & Submission

This assessment requires you and your 'experiential activity' assessment group to create a video presentation in connection with your devised company. See iLearn for details of the presentation task.

Although you are required to work together on the presentation task, you will be marked individually for your presentation skills. It is expected that all group members are required to speak and be in the video for a minimum of 1 minute.

The completed 5-minute video presentation is due on Week 12 and is to be presented in tutorials.

## Extension

Not applicable - undertaken in class. Students that do not present their video in Week 12 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 Special Consideration. Students must read the policy to ensure that the criteria are met prior to submitting their request.
2. Students must submit a Special Consideration prior to the tutorial when the presentation is due through [ask.mq.edu.au](https://ask.mq.edu.au) with the reason for the non-attendance.

## Marking Criteria

A marking criteria will be available in iLearn.

## Penalties and late submission

No late presentations will be accepted, except for cases in which an application for Special Consideration is made and approved.

## Estimated student workload

10 hours.

On successful completion you will be able to:

- Demonstrate commitment to achieving teamwork tasks.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business

transaction cycles.

## Final Exam

Due: **Examination Period**

Weighting: **45%**

A three (3) hour final examination for this unit will be held during the University Examination period. Formal examination conditions apply. e.g. Dictionaries are not permitted; Non-programmable calculators with no text retrieval capacity are allowed, etc.

Marking criteria

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

Extension and penalties

Students who do not sit the final examination on the scheduled date and time specified in the University examination timetable will be awarded a mark of zero (0) for the final examination, except for cases in which a Special Consideration is made and approved. 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. The Supplementary Examination will be of a similar format to the final examination. A student may withdraw their Special Consideration up to the point where the determination of whether it is Serious and Unavoidable has been made. After this determination, the student may not withdraw the Special Consideration and must submit themselves to partake in the Supplementary Examination.

Students are advised to familiarise themselves with the University's Special Consideration Policy.

Estimated student workload

41 hours.

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 organisation.
- Demonstrate the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.



## 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 (1 hours of face to face teaching) and one tutorial (2 hour of face to face teaching) for this unit. The teaching strategies are outlined below:

#### Lectures

A one-hour lecture will be completed every 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 two-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

**Digital Transformations in Business, Custom Publication by Mauricio Marrone. ISBN: 9781119922612. PUBLISHER: John Wiley. 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>

[ables.mq.edu.au.](https://unitguides.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 Accounting Information Systems   | 1       | 1    |
| Organizational Strategy, Competitive Advantage, and Information Systems                                    | 2       | 2    |
| Information Systems Within the Organization & Customer Relationship Management and Supply Chain Management | 3 & 4   | 3    |
| Internal Controls  | 5       | 4    |
| Revenue Cycle  | 6       | 5    |
| Expenditure Cycle  | 7       | 6    |
| HR Management and Payroll Cycle  | 8       | 7    |
| Break  | -       | -    |
| General Ledger and Financial Reporting   | 9       | 8    |
| Systems development  | 10      | 9    |
| Acquiring Information Systems  | 10      | 10   |
| Ethics and Cybersecurity   | 11      | 11   |
| Current & future trends in IS  | -       | 12   |
| Review   | All     | 13   |

## Policies and Procedures

Macquarie University policies and procedures are accessible from [Policy Central](https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central>). Students should be aware of the following policies in particular with regard to Learning and Teaching:

- [Academic Appeals Policy](#)
- [Academic Integrity Policy](#)
- [Academic Progression Policy](#)
- [Assessment Policy](#)
- [Fitness to Practice Procedure](#)
- [Grade Appeal Policy](#)
- [Complaint Management Procedure for Students and Members of the Public](#)
- [Special Consideration Policy](#) (**Note:** *The Special Consideration Policy is effective from 4 December 2017 and replaces the Disruption to Studies Policy.*)

Undergraduate students seeking more policy resources can visit the [Student Policy Gateway](https://students.mq.edu.au/support/study/student-policy-gateway) (<https://students.mq.edu.au/support/study/student-policy-gateway>). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

If you would like to see all the policies relevant to Learning and Teaching visit [Policy Central](http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policy-central) (<http://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/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/study/getting-started/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://www.mq.edu.au/about\\_us/offices\\_and\\_units/information\\_technology/help/](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

### Creative and Innovative

Our graduates will also be capable of creative thinking and of creating knowledge. They will be imaginative and open to experience and capable of innovation at work and in the community. We want them to be engaged in applying their critical, creative thinking.

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 organisation.
- Demonstrate commitment to achieving teamwork tasks.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

### Assessment tasks

- Experiential activity
- Presentation

### 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

- Demonstrate the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

## Assessment tasks

- Assessed Coursework
- 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

- Explain the role of Information Systems in general, and Accounting Information Systems specifically, in supporting the business processes of an organisation.
- Demonstrate commitment to achieving teamwork tasks.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

## Assessment tasks

- Experiential activity
- 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 and evaluate the role of ethics and ethical decision making within the Accounting Information System context.
- Analyse risks and develop control plans pertinent to primary business activities.
- Explain the key objectives and common technologies that underpin the business transaction cycles.

## **Assessment task**

- Assessed Coursework

## **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:

## **Learning outcome**

- Demonstrate commitment to achieving teamwork tasks.

## **Program Learning Outcomes**

This unit supports the development of program learning outcomes (PLO) for degree(s) delivered by the Faculty of Business and Economics. PLOs describe the educational outcomes of a degree and what you should be able to know, understand and do by the end of your degree.

Unit learning outcomes 2, 3, 4 & 5 and the Experiential activity, Presentation and Final Exam assessments contribute to the following PLOs:

**PLO2 Critical Thinking**

**PLO4.1b & d Communication**

**PLO4.2 Global Citizens**