ACCG2050

Accounting Information Systems

Session 1, In person-scheduled-weekday, North Ryde 2023

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
Convenor and Lecturer
Binh Bui
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Zoom Meeting ID: 868 360 8093
Wednesday 10-12pm

Moderator
Jeffrey Wong
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Credit points
10

Prerequisites
50cp at 1000 level or above including ACCG100 or ACCG1000 or ACCG106

Corequisites

Co-badged status

Unit description
The aim of this unit is for students to understand the impact that information systems have on business processes and provides the foundation for further studies in accounting, audit and business information systems units. Topics covered include business processes, systems development, internal controls, ethics and cybersecurity, and the role of accounting, accounting information systems and information systems more broadly. The material is presented through a business lens, exploring the benefits and limitations of information systems in organisations. The emphasis in this unit is placed on students understanding the critical role that information systems play in supporting business functions. Students will evaluate the critical nexus between the business and the information systems functions to be able to take advantage of existing and emerging technologies. In this unit students will develop teamwork, presentation and critical thinking skills using 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:

ULO1: Evaluate the role of Information Systems and Accounting Information Systems in supporting the business processes of an organisation

ULO2: Discuss the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.

ULO3: Analyse risks and develop control plans pertinent to primary business activities.

ULO4: Demonstrate effective communication and interaction skills through the delivery of oral presentations and engagement in group discussions

General Assessment Information

Late Assessment Submission Penalty

From 1 July 2022, Students enrolled in Session based units with written assessments will have the following late penalty applied. Please see https://students.mq.edu.au/study/assessment-exams/assessments for more information.

Unless a Special Consideration request has been submitted and approved, a 5% penalty (of the total possible mark) will be applied each day a written assessment is not submitted, up until the 7th day (including weekends). After the 7th day, a grade of '0' will be awarded even if the assessment is submitted. Submission time for all written assessments is set at **11:55 pm**. A 1-hour grace period is provided to students who experience a technical concern.

Assessments where Late Submissions will be accepted

In this unit, late submissions will be accepted as follows:

Experiential activity (Group reports), YES, Standard Late Penalty applies

Presentation, YES, Standard Late Penalty applies

For any late submission of **time-sensitive tasks**, such as scheduled tests/exams, performance assessments/**presentations**, and/or scheduled practical assessments/labs, students need to submit an application for Special Consideration.

Self-Plagiarism: Macquarie's plagiarism policy (see link below) does not allow this, there are no exemptions on similarity for these type of situations and the similarity number will only increase once both are in the Turnitin database and match with each other. Tread very carefully if this situation applies to you, your discussion points will have to be almost completely different in each unit. Consider this early fair warning.

https://staff.mq.edu.au/work/strategy-planning-and-governance/university-policies-and-procedures/policies/academic-integrity

Assessment Tasks

Name	Weighting	Hurdle	Due
Experiential activity	30%	No	Week 6 and Week 11
Presentation	10%	No	Week 12
Weekly Assessment	15%	No	Week 3-12 during tutorials
Final Examination	45%	No	During examination period

Experiential activity

Assessment Type [1]: Practice-based task
Indicative Time on Task [2]: 40 hours
Due: **Week 6 and Week 11**
Weighting: **30%**

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 (20%) 2) In-class participation and reflection task (10%)

On successful completion you will be able to:

- Evaluate the role of Information Systems and Accounting Information Systems in supporting the business processes of an organisation
- Analyse risks and develop control plans pertinent to primary business activities.
- Demonstrate effective communication and interaction skills through the delivery of oral presentations and engagement in group discussions

Presentation

Assessment Type [1]: Presentation
Indicative Time on Task [2]: 10 hours
Due: **Week 12**
Weighting: **10%**

This assessment requires each student to deliver a presentation. This assessment requires the student and their 'experiential activity' assessment group (from assessment one) to create a video presentation in connection with the group's devised company. Students work together on the

presentation task but are marked individually for their presentation skills.

On successful completion you will be able to:

- Evaluate the role of Information Systems and Accounting Information Systems in supporting the business processes of an organisation
- Discuss the importance and benefits of systems development methodologies and evaluate the role of ethics and ethical decision making within the Accounting Information System context.
- Demonstrate effective communication and interaction skills through the delivery of oral presentations and engagement in group discussions

Weekly Assessment

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 40 hours
Due: **Week 3-12 during tutorials**
Weighting: **15%**

Each week students will participate in a task allocated in their tutorial.

On successful completion you will be able to:

- Evaluate the role of Information Systems and Accounting Information Systems in supporting the business processes of an organisation
- Discuss 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.
- Demonstrate effective communication and interaction skills through the delivery of oral presentations and engagement in group discussions

Final Examination

Assessment Type [1]: Examination
Indicative Time on Task [2]: 23 hours
Due: **During examination period**
Weighting: **45%**

A two-hour examination will be held during the University Examination period.

On successful completion you will be able to:
- Evaluate the role of Information Systems and Accounting Information Systems in supporting the business processes of an organisation
- Discuss 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.

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[1] If you need help with your assignment, please contact:

- the academic teaching staff in your unit for guidance in understanding or completing this type of assessment
- the Writing Centre for academic skills support.

[2] Indicative time-on-task is an estimate of the time required for completion of the assessment task and is subject to individual variation

Delivery and Resources

Required Text:	**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. Check Ilearn for instructions
Recommended Text	Blount, Alison Parkes, Brett Considine, Karin Oleson, Y. *Accounting Information Systems*. (5th Edition). Wiley Global Education Australia, 2015. Ferlauto, Michaela Rankin, Patricia Stanton, Susan McGowan, K. *Contemporary Issues in Accounting*. (3rd Edition). Wiley Global Education Australia, 2022. Rainer, R., K. and Brad Prince. *Introduction to Information Systems, International Adaptation*. (9th Edition). Wiley Global Education UK, 2022. Available for purchase from: www.wileydirect.com.au
Unit Web Page:	**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.
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. Timetables: Students can find the timetable for classes on the University website at: http://timetables.mq.edu.au.

Unit guide ACCG2050 Accounting Information Systems

Delivery Format and Other Details:	**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 teaching) and one tutorial (1.5 hour of teaching) for this unit. The teaching strategies are outlined below:
	Lectures
	A one-hour lecture will be completed every week, face to face or online (via Zoom), depending on the stream you enrol in.
	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 1.5-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.

Unit Schedule

Topic	Chapter	Week
Introduction to Accounting Information Systems	1	1
Organizational Strategy, Competitive Advantage, and Information Systems	2	2
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
Documentation and flowchart	Chapter 7, Parkes et al (2015)*	12
Review	All	13

*: Blount, Alison Parkes, Brett Considine, Karin Oleson, Y. *Accounting Information Systems*. Available from: VitalSource Bookshelf, (5th Edition). Wiley Global Education Australia, 2015.

Policies and Procedures

Macquarie University policies and procedures are accessible from Policy Central (https://policies.mq.edu.au). 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
- Assessment Procedure
- Complaints Resolution Procedure for Students and Members of the Public
- Special Consideration Policy

Students seeking more policy resources can visit Student Policies (https://students.mq.edu.au/support/study/policies). It is your one-stop-shop for the key policies you need to know about throughout your undergraduate student journey.

To find other policies relating to Teaching and Learning, visit Policy Central (https://policies.mq.edu.au) and use the search tool.

Student Code of Conduct

Macquarie University students have a responsibility to be familiar with the Student Code of Conduct: https://students.mq.edu.au/admin/other-resources/student-conduct

Results

Results published on platform other than eStudent, (eg. iLearn, Coursera etc.) 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 or if you are a Global MBA student contact globalmba.support@mq.edu.au

Academic Integrity

At Macquarie, we believe academic integrity – honesty, respect, trust, responsibility, fairness and courage – is at the core of learning, teaching and research. We recognise that meeting the expectations required to complete your assessments can be challenging. So, we offer you a range of resources and services to help you reach your potential, including free online writing and maths support, academic skills development and wellbeing consultations.

Student Support

Macquarie University provides a range of support services for students. For details, visit http://stu

dents.mq.edu.au/support/

The Writing Centre

The Writing Centre provides resources to develop your English language proficiency, academic writing, and communication skills.

- Workshops
- Chat with a WriteWISE peer writing leader
- Access StudyWISE
- Upload an assignment to Studiosity
- Complete the Academic Integrity Module

The Library provides online and face to face support to help you find and use relevant information resources.

- Subject and Research Guides
- Ask a Librarian

Student Services and Support

Macquarie University offers a range of Student Support Services including:

- IT Support
- Accessibility and disability support with study
- Mental health support
- Safety support to respond to bullying, harassment, sexual harassment and sexual assault
- Social support including information about finances, tenancy and legal issues
- Student Advocacy provides independent advice on MQ policies, procedures, and processes

Student Enquiries

Got a question? Ask us via AskMQ, or contact Service Connect.

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.