ACCG2050

Accounting Information Systems

Session 2, Online-scheduled-In person assessment, North Ryde 2024

Department of Accounting and Corporate Governance

Contents

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General Information

Unit convenor and teaching staff
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Credit points
10

Prerequisites
40cp at 1000 level or above including ACCG1000

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

Assessment Tasks

Name	Weighting	Hurdle	Due
Presentation	10%	No	Week 12
Experiential activity	45%	No	Week 3 - Week 12
Class Tests	25%	No	Week 8 and Week 13
Weekly Assignment	20%	No	Week 3 - Week 11

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. The individual presentation is based on the content covered in the two group reports from the experiential activity.

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

Experiential activity

Assessment Type [1]: Practice-based task

Indicative Time on Task [2]: 47.5 hours
Due: **Week 3 - Week 12**
Weighting: **45%**

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 to this assessment: 1) Two group written reports (30%) 2) In-class participation and reflection task (15%)

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

Class Tests

Assessment Type [1]: Quiz/Test
Indicative Time on Task [2]: 15 hours
Due: **Week 8 and Week 13**
Weighting: **25%**

Two tests, completed in tutorials. Test 1 is based on materials covered in lectures and assigned readings from Week 1 to Week 7. Test 2 is based on materials covered in lectures and assigned readings from Week 8 to Week 12.

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.

Weekly Assignment

Assessment Type [1]: Participatory task
Indicative Time on Task [2]: 40 hours
Due: **Week 3 - Week 11**
Weighting: **20%**

Each week students will need to complete homework and tasks in tutorials based on the materials covered in the previous week's lecture and assigned readings.

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

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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

Students need to purchase subscriptions to access the required textbooks via Wiley Business Now. Wiley Business Now (ipublishcentral.net)

Three textbooks used are:

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

Rainer, R., K. and Brad Prince. *Introduction to Information Systems, International Adaptation*. (9th Edition). Wiley Global Education UK, 2022

Stone, Cox, Gavin, Carpini. Human Resource Management (11th Edition). Wiley Global Education, 2024.

Unit Schedule

Unit Schedule

Week	Topic	Reading (in Wiley Business Now subscription)
1	Introduction to Accounting Information Systems	Chapter 1, Rainer 9ed
2	Organizational Strategy, Competitive Advantage, and Information Systems	Chapter 2, Rainer 9ed
3	Customer Relationship Management and Supply Chain Management	Chapters 10& 11, Rainer 9th
4	Internal Controls	Chapters 8 and 9, Parkes 5ed
5	Revenue Cycle	Chapter 10, Parkes 5ed
6	Expenditure Cycle	Chapter 11, Parkes 5ed
7	HR Management and Payroll Cycle	Chapter 1, Stone 11ed
-	Break	
8	General Ledger and Financial Reporting	Chapter 12, Parkes 5ed
9	Systems development	Chapter 13, Rainer 9ed
10	Acquiring Information Systems	Chapter 13, Rainer 9ed
11	Ethics and Cybersecurity	Chapter 3, Rainer 9ed
12	Documentation and flowchart	Supplied in Ilearn
13	Review	

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://students.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.

Unit information based on version 2024.05 of the Handbook