



# ACCG922

## Accounting Information Systems

S2 Day 2013

*Accounting and Corporate Governance*

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#### **Disclaimer**

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## General Information

Unit convenor and teaching staff

Unit Convenor

Savanid Vatanasakdakul

[savanid.vatanasakdakul@mq.edu.au](mailto:savanid.vatanasakdakul@mq.edu.au)

Contact via [savanid.vatanasakdakul@mq.edu.au](mailto:savanid.vatanasakdakul@mq.edu.au)

Credit points

4

Prerequisites

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

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:

Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.

Demonstrate an understanding of documentation tools and controls used for information systems.

Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting

Demonstrate effective written and oral communication

Demonstrate an awareness and understanding of ethical issues affecting the role of an accountant in relation to an accounting information system

Demonstrate the ability to use an accounting software package, MYOB

## Assessment Tasks

Name	Weighting	Due
<a href="#">Case Study</a>	20%	Week 5
<a href="#">MYOB Assignment 1</a>	10%	Week 6
<a href="#">Final Exam</a>	60%	Examination period
<a href="#">MYOB Assignment 2</a>	10%	Week 10

### Case Study

Due: **Week 5**

Weighting: **20%**

#### Submission

Students will be given a set of short-answered questions as well as case study questions on System Development and Controls. The assignment must be completed individually. Students are expected to perform critical analysis of the case and relate the case to theories covered in lectures and tutorials.

The assignment will be collected at the start of the seminar. You must submit the assignment in person and submissions by proxy or friends will not be accepted.

Students could seek further feedback on the marking of their individual assignment from their lecturer during their regular consultations. Appeals for internal assessments should be undertaken within two weeks of each assignment's return date. Appeal requests that are submitted after two weeks of the return date may not be accepted.

**Students will need to submit your assignment through Turn-it-in and attach the originality report. Otherwise, you will receive zero mark for this assignment.**

The assignment must be typed and a complete assignment cover sheet attached. The FBE cover sheet could be obtained from the following link:

[http://www.businessandconomics.mq.edu.au/faculty\\_docs/student\\_support/Individual\\_cover\\_sheet.pdf](http://www.businessandconomics.mq.edu.au/faculty_docs/student_support/Individual_cover_sheet.pdf)

## Extension

No extension will be granted for students who are enrolled late in this subject.

If a student is unable to attend seminar due to illness or misadventure, the student should provide proof of such a circumstance (eg. medical certificate covering absence date and subsequent days until submission). Students can apply for special consideration through [www.ask.mq.edu.au](http://www.ask.mq.edu.au). Students will need to upload their supporting documentation and then bring the original documents to via Business & Economics Graduate Centre (BEGC E4A Level 2) (BEGC) for sighting.

## Penalties and Late submission

Submissions after the seminar will be considered as late and will attract a 20% penalty of the maximum mark available per day.

Students can hand in the late submission through Business & Economics Graduate Centre (BEGC E4A Level 2) counter during their business hours only. The late assignment must be date stamped.

## Plagiarism

The policy statement on cheating and plagiarism is a cornerstone of academic integrity at Macquarie University. All students are responsible for familiarizing themselves with the policy, seeking further advice if necessary and complying with it at all times. If you use any material, for example textbooks, journal articles, etc, to support your answer, you are to use the Harvard Style of referencing in your answer for both in-text and bibliography referencing.

On successful completion you will be able to:

- Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting

- Demonstrate effective written and oral communication
- Demonstrate an awareness and understanding of ethical issues affecting the role of an accountant in relation to an accounting information system
- Demonstrate the ability to use an accounting software package, MYOB

## MYOB Assignment 1

Due: **Week 6**

Weighting: **10%**

This is a compulsory assignment. Details will be outlined in the first week of the MYOB seminar. Students should print out the assignment (from the website) and bring it to class.

An MYOB data file for this assignment will be available on the network for downloading.

Consultation in relation to the content of the assignment will be available via email with George Kahwati ([george.kahwati@mq.edu.au](mailto:george.kahwati@mq.edu.au)) using your university email account only.

A MYOB HELP session will be conducted in the computer labs on Saturday of week 5 from 9 a.m. to 5 p.m. at room E4B 118. This is a voluntary help session and students need to book if they wish to attend. Student should enroll via eStudent. It is strongly recommended for students who are experiencing difficulties with MYOB.

The number of computer terminals is limited, so ONLY students who have enrolled will be allowed a place in the HELP session.

For both MYOB assignments, students should use the Neish and Kahwati text as a self-learning resource for resolving any particular problems. Consultation in relation to the content of the assignment will be available via email with George Kahwati [george.kahwati@mq.edu.au](mailto:george.kahwati@mq.edu.au) using your university email account only.

### Submission

- Due Date: **Week 6**; the assignment must be handed in during your designated seminar.
- A backup of your MYOB completed data file must be emailed to [george.kahwati@mq.edu.au](mailto:george.kahwati@mq.edu.au) and retain a copy as a security.
- Please refer to the assignment for a FULL and detailed instructions regarding submission

- Please note that a minimum pass of 50% must be achieved in MYOB Assignment 1. Failure to obtain 50% will require you to submit a supplementary assignment.

## Extension

No extension will be granted for students who are enrolled late in this subject.

If a student is unable to attend seminar due to illness or misadventure, the student should provide proof of such a circumstance (eg. medical certificate covering absence date and subsequent days until submission). Students can apply for special consideration through [www.ask.mq.edu.au](http://www.ask.mq.edu.au). Students will need to upload their supporting documentation and then bring the original documents to via Business & Economics Graduate Centre (BEGC E4A Level 2) (BEGC) for sighting.

## Penalties

Late submissions will be penalized at the rate of 20-percent of the available marks per day or part thereof. Assignments received **after** week 6 are **not possible** for this assignment as a sample solution will be made available on the website in week 7. Submissions of the assignment 1 received after **week 6** will be awarded zero marks.

On successful completion you will be able to:

- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting
- Demonstrate the ability to use an accounting software package, MYOB

## Final Exam

Due: **Examination period**

Weighting: **60%**

Submission

A three hour final examination for this unit will be held during the University Examination period.

To pass the unit, students **must pass the final exam** and have a satisfactory performance. For performance to be considered satisfactory for this unit, students must have submitted all

assessment tasks and achieve at least 50 percent of the total internal assessment marks.

The final exam assesses students' critical thinking capabilities as well as the ability to apply their knowledge of accounting and information systems to examples of real world problems and cases.

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

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University's policy on special consideration process is available at [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period. (Individual Faculties may wish to signal when the Faculties' Supplementary Exams are normally scheduled.) Special consideration will be determined after consideration of a student's performance in all aspects of the course.

On successful completion you will be able to:

- Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting
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## MYOB Assignment 2

Due: **Week 10**

Weighting: **10%**

This is a compulsory assignment. The assignment will develop further experience with MYOB AccountRight Plus, including processing transactions and printing reports. Details will be provided in the second MYOB seminar class. The assignment is a continuation of assignment 1

and you will use your own MYOB file from Assignment 1 to complete this assignment.

Students should print out the assignment (from the website) and bring it to class.

For both MYOB assignments, students should use the Neish and Kahwati text as a self-learning resource for resolving any particular problems. Consultation in relation to the content of the assignment will be available via email with George Kahwati ([george.kahwati@mq.edu.au](mailto:george.kahwati@mq.edu.au)) using your university email account only.

### **Submission**

- Due Date: **Week 10**; the assignment must be handed in during your designated Seminar.
- A backup of your MYOB completed data file must be emailed to [george.kahwati@mq.edu.au](mailto:george.kahwati@mq.edu.au) and please retain a copy as a security.
- Please refer to the assignment for the FULL and detailed instructions regarding submission

### **Extension**

No extension will be granted for students who are enrolled late in this subject.

If a student is unable to attend seminar due to illness or misadventure, the student should provide proof of such a circumstance (eg. medical certificate covering absence date and subsequent days until submission). Students can apply for special consideration through [www.ask.mq.edu.au](http://www.ask.mq.edu.au) . Students will need to upload their supporting documentation and then bring the original documents to via Business & Economics Graduate Centre (BEGC E4A Level 2) (BEGC) for sighting.

### **Penalties**

Late submissions (received after the due date) will be penalized at the rate of 20-percent of the available marks per day or part thereof.

Students can hand in the late submission through Business & Economics Graduate Centre (BEGC E4A Level 2) counter during their business hours only. The late assignment must be date stamped.



On successful completion you will be able to:

- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting
- Demonstrate the ability to use an accounting software package, MYOB

## **Delivery and Resources**

### **Classes**

The thirteen three-hour seminars will consist of a 2 hour lecture and 1 hour tutorial each week as detailed later in this unit outline. The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Class attendance for this unit is compulsory. Students are required to attend a minimum of 10 out of 13 classes.

### **Required Texts and/or Materials**

#### **Required Texts and/or Materials**

1) *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.

2) *Computer Accounting using MYOB business software ver. 19.6 (13th Edition), by Neish and Kahwati, Sydney: McGraw-Hill*

This text is essential for the MYOB component of the unit, including the assignment. It contains the education version of MYOB. Macquarie computer labs will have MYOB installed. Students are encouraged to do the assignment on home PCs (if available).

### **Technologies used and required**

Course material is available on the learning management system (ilearn) ·

MYOB will be used in this course

### Unit Web Page ·

<http://ilearn.mq.edu.au>

### Teaching and Learning Strategy

Each week, lecture notes will be placed on i-learn before the class. These notes are only the core notes and they are NOT intended to stand alone nor in place of lecture attendance. They are provided for your convenience. You must also properly construct your own notes based on your own readings and any additional comments, supplements and corrections to these notes which may occur during lectures – and which you MUST attend. You are not entitled to rely on lecturer provided notes for full study purposes nor as the final indicator of exam content. You are required to and expected to read all text and legislative references and also to take into account comments, additional materials and illustrations and examples which may also be given in lectures.

The three-hour seminars will consist of a 2 hour lecture and 1 hour tutorial. It is expected that ALL students have prepared answers to each week's tutorial questions PRIOR to the tutorial.

## Unit Schedule

Week	Topic	Readings
1	Introduction to Accounting Information Systems	Considine et al., Chapter 1
2	Systems Planning and Development	Considine et al., Chapter 14 Stair and Reynolds 2008 - Chapter 8 (via eReserve)
3	<i>MYOB – Basics &amp; Setup</i>	N & K Chapters 1 to 8

4	Database concept	Considine et al., Chapter 3
5	Controls I  <b>* Case Study Assignment Submission</b>	Considine et al., Chapter 7 & 8
6	Controls II  <b>* MYOB Assignment 1 submission</b>	Considine et al., Chapter 7 & 8
7	Ethics	Considine et al., Chapter 16 Blair and Boyce 2006 – Chapter 3 (e-reserve) Mason 1986 MISQ paper (e-reserve)
Mid Semester Break (2 Weeks)		
8	<i>MYOB – Transactions and Reports</i>	N & K Chapters 1 to 8
9	Auditing and governance of AIS	Considine et al., Chapter 15
10	Documentation  <b>*MYOB Assignment 2 submission</b>	Considine et al., Chapter 6
11	Business Cycles: The Revenue Cycle	Considine et al., Chapter 9

12	Business Cycles: The Expenditures Cycle	Considine et al., Chapter 10
13	Revision	

\* Each lecture seminar is structured in two sections: presentation of lecture materials, and group work on case study questions

## 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://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

Assessment Policy <http://www.mq.edu.au/policy/docs/assessment/policy.html>

Grading Policy <http://www.mq.edu.au/policy/docs/grading/policy.html>

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

Grievance Management Policy [http://mq.edu.au/policy/docs/grievance\\_management/policy.html](http://mq.edu.au/policy/docs/grievance_management/policy.html)

Special Consideration Policy [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

In addition, a number of other policies can be found in the [Learning and Teaching Category](#) of Policy Central.

### Academic Honesty

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

Also please add the following link about good online practice. There is an iLearn Student Netiquette guide available (which also links to the University's Acceptable Use policy): [http://www.mq.edu.au/iLearn/student\\_info/netiquette.htm](http://www.mq.edu.au/iLearn/student_info/netiquette.htm)

## Grades

Macquarie University uses the following grades in coursework units of study:

HD –High Distinction

D – Distinction

CR – Credit

P – Pass

F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

All final grades in the Department of Accounting and Corporate Governance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement **to pass the final examination** to be awarded a final grade of a Pass or a higher grade.

### Grade appeal and final examination script viewing

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/admin\\_central/grade\\_appeals](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals).

## Special Consideration

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/procedure.html](http://www.mq.edu.au/policy/docs/special_consideration/procedure.html)

It is a condition of special consideration applications that students have to have a satisfactory performance in their internal assessment component. **Students' special consideration may not be approved, if they do not have a satisfactory performance in internal assessments component.**

For ACCG922, students are required to achieve a minimum of 50 percent of the total mark for Case study as well as MYOB assignments to be considered with a satisfactory performance in their internal assessments component.

### Supplementary exam

Please follow this link to check for information on the supplementary exam.

[http://www.businessandconomics.mq.edu.au/current\\_students/undergraduate/how\\_do\\_i/special\\_consideration](http://www.businessandconomics.mq.edu.au/current_students/undergraduate/how_do_i/special_consideration)

## Student Support

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at: <http://students.mq.edu.au/support/>

### UniWISE provides:

- Online learning resources and academic skills workshops [http://www.students.mq.edu.au/support/learning\\_skills/](http://www.students.mq.edu.au/support/learning_skills/)
- Personal assistance with your learning & study related questions.
- The Learning Help Desk is located in the Library foyer (level 2).
- Online and on-campus orientation events run by Mentors@Macquarie.

## 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

Details of these services can be accessed at <http://www.student.mq.edu.au/ses/>.

## IT Help

If you wish to receive IT help, we would be glad to assist you at <http://informatics.mq.edu.au/help/>.

When using the university's IT, you must adhere to the [Acceptable Use Policy](#). The policy applies to all who connect to the MQ network including students and it outlines what can be done.

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. Student ID cards must be displayed in the

locations provided at all times.

Students are expected to act responsibly when utilising University IT facilities. The following regulations apply to the use of computing facilities and online services:

- Accessing inappropriate web sites or downloading inappropriate material is not permitted. Material that is not related to coursework for approved unit is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

## **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**

- Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting
- Demonstrate effective written and oral communication
- Demonstrate an awareness and understanding of ethical issues affecting the role of an accountant in relation to an accounting information system
- Demonstrate the ability to use an accounting software package, MYOB

#### **Assessment tasks**

- Case Study
- MYOB Assignment 1
- Final Exam

- MYOB Assignment 2

## 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

- Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by identifying and selecting appropriate courses of action in a group setting
- Demonstrate effective written and oral communication
- Demonstrate the ability to use an accounting software package, MYOB

### Assessment tasks

- Case Study
- MYOB Assignment 1
- Final Exam
- MYOB Assignment 2

## PG - Engaged and Responsible, Active and Ethical Citizens

Our postgraduates will be ethically aware and capable of confident transformative action in relation to their professional responsibilities and the wider community. They will have a sense of connectedness with others and country and have a sense of mutual obligation. They will be able to appreciate the impact of their professional roles for social justice and inclusion related to national and global issues

This graduate capability is supported by:

### Learning outcomes

- Demonstrate an understanding of documentation tools and controls used for information systems.
- Solve problems concerning current issues in accounting information systems by



identifying and selecting appropriate courses of action in a group setting

- Demonstrate an awareness and understanding of ethical issues affecting the role of an accountant in relation to an accounting information system

## **Assessment tasks**

- Case Study
- Final Exam