

**MACQUARIE UNIVERSITY**



**POSTGRADUATE DIPLOMA  
IN ACCOUNTING  
and  
MASTER OF ACCOUNTING**

**UNIT OUTLINE**

**ACCG853  
ACCOUNTING INFORMATION SYSTEMS**

**Trimester 1 2009**

**PLEASE READ THIS DOCUMENT CAREFULLY BEFORE COMMENCING THE UNIT**



**FACULTY OF BUSINESS AND ECONOMICS**  
**ACCG853 ACCOUNTING INFORMATION SYSTEMS**  
**UNIT OUTLINE—TRIMESTER 1 2009**

### **Note**

This unit outline contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit

### **Unit Description**

This unit is oriented towards providing students with a conceptual background and practical knowledge of accounting information systems. The unit considers accounting information systems in their organisational and social contexts, including the following topics:

- ✎ An introduction to accounting information systems
- ✎ Systems concepts and the technology of information systems
- ✎ Transaction processing systems, particularly the accounting software package MYOB
- ✎ Control in accounting information systems
- ✎ Information systems ethics
- ✎ Systems planning and development

In addition, each trimester, topics drawn from the following areas may be covered:

- ✎ Different types of information systems
- ✎ Formal ways to document systems
- ✎ Databases
- ✎ Electronic commerce
- ✎ Other contemporary issues associated with information systems

The unit aims to *develop students' understanding of issues* relevant to accountants and others in the following dimensions:

- ✎ As users of information systems and technology
- ✎ As managers of information systems and technology
- ✎ As designers of organisational systems (as part of multidisciplinary teams)
- ✎ As evaluators of information systems and technology
- ✎ As auditors of information and technology-based systems
- ✎ As people integrally involved with, and impacted upon by, the use of information systems and technology



As well as developing students' knowledge and understanding of substantive accounting information systems issues, the unit aims to develop a range of generic skills. Macquarie University recognises the importance of such skills, including interpersonal skills, the capacity for self-management, collaboration, and leadership; communication skills; skills in evaluation, synthesis, critique, and judgement; problem-solving skills; and creative thinking skills, including imagination, invention and discovery.

## Teaching Staff



Carolyn Shaw (Unit convenor)	Level 2, E4A (availability to be advised) Email
Adrian Klamer	Email
George Kahwati	Email

*Students who wish to email one of the teaching staff should use their  
**official Macquarie University email account.**  
Email communications from hotmail or other non-Macquarie accounts **will not be answered.***

## Required Materials

-  Boyce G and Blair B (2006). *Accounting Systems with Social & Organisational Perspectives*. Sydney: Wiley  
  
The content of this text forms the baseline of the unit, but material to be considered (and examined) will go beyond text content.
-  Neish W and Kahwati G (2009) *Computer Accounting using MYOB business software (12<sup>th</sup> edition)*. 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).

### ***Availability of required materials***










-  The Boyce and Blair text is available from the Co-Op Bookshop on campus—ISBN 0470810637.
-  The Neish and Kahwati text is available from the Co-Op Bookshop on campus—ISBN 9780070271906.

## Class Contact, Preparation, and Participation in Seminars

Class contact consists of a weekly three-hour seminar that combines elements of traditional lectures and tutorials. In addition to elaboration and explanation of the content of the textbook, seminars will draw on a range of additional materials and will cover a range of areas not specifically covered in the textbook.

Students are expected to spend sufficient time each week preparing for their seminar. Time should be allowed for critical thought to be given to the content of the text (and seminar outlines made available on the unit website) and to broader issues generally associated with our unit content. Critical and analytical thinking are vital parts of the unit, and should be reflected in seminar discussions (and in assessable work).

### At a minimum, the following tasks should be undertaken in each week:

-  Check the ACCG853 Unit Website for any Announcements, Seminar Notes, or other relevant materials
-  Read the designated chapter/topic in the text prior to class (**note-taking** to summarise textbook content is strongly advised)
-  Reflect on the content of the text.
-  Prepare answers to Seminar Questions, as outlined on the Seminar section of the web site. Set answers will not be provided in class, but opportunities will be made available to discuss questions in class. These discussions should be student-driven. Seminars are not merely a forum where the lecturer provides “answers” to students who make little active contribution!
-  Where appropriate, undertake MYOB or other assignment work
-  **PREPARATION FOR SEMINAR QUESTIONS MUST BE HANDED IN DURING YOUR DESIGNATED CLASS IN THE WEEKS AS INDICATED IN THE SEMINAR SCHEDULE.** Keep a copy for your own use, and to add notes in class. Work handed in will not be handed back.
-  Print out the Seminar Notes and bring them to class.
-  You should read the Seminar Notes prior to class. Seminar Notes will be available on the ACCG853 Unit Website by Monday morning each week.
-  Each week, you are required to read the relevant chapters of the text, and to prepare the assigned seminar questions.

Seminars are run in an interactive mode. The participation of students in small group and large class discussions is vital. Prior preparation and class participation is important because if you do not prepare you are unlikely to be able to follow much of the class discussion, losing important opportunities to benefit fully. Participation also encourages you to be an active, rather than passive, learner, helping the material to sink in deeper and minimising the risk of boredom in class! In addition, active participation gives you a chance to practice your communication and interaction skills and increases our chances of being able to take advantage of the experiences and talents of everyone in the class. Please refer the ACCG853 web site (Information section) for some further information about the importance of active participation.

Seminars are designed to assist you in your own learning, to test your own knowledge and understanding of the course materials, to facilitate collaborative learning, and to provide opportunities for you to ask questions and make comments in relation to the course content.

Seminar questions will only be discussed in class. Students are responsible for taking their own notes in relation to seminar questions. Set solutions or suggested answers will not be provided by the lecturer and will not be made available on the ACCG853 website or in any other location.

## Assessment

Seminar Preparation and Participation (compulsory assessment)	20 marks
MYOB Assignment 1 (compulsory assessment)	10 marks
MYOB Assignment 2 (compulsory assessment)	10 marks
Final Examination (compulsory assessment)	60 marks
<i>Total</i>	<b>100 marks</b>

Each student's final SNG will take into account performance on each individual assessment item (including each section of the final examination) and the combined mark. Further detail on how final grades will be determined is provided on page 7-8.

### **Seminar Preparation and Participation**

Prior preparation and active participation in seminars should improve your learning in the subject area, and help prepare you for the final examination. All students enrolled in the unit are expected to prepare for the seminar each week and to come to class prepared to contribute to class discussions. Please refer to page 4 of this Unit Outline and the *Seminar Schedule* on page 11, for a guide to what is expected of students.

Participation in seminars is grounded in good preparation, therefore you will be assessed for seminar preparation and participation on the basis of your level of demonstrated preparedness for the seminar. Preparation should include answers to questions and evidence of reflection on the implications and issues of the questions and answers.

To assess preparation, you are required to hand in type-written answers to assigned questions in four nominated weeks. The last column of the *Seminar Schedule* (page 11 of this Outline) indicates what you are expected to hand in. This will be taken as an indication of your level of preparation, which is regarded as the basis for effective participation in seminars. On each occasion, this will be assessed by the lecturer on a scale that ranges from inadequate preparation for seminar discussion (0 marks) to excellent preparation for seminar discussion (5 marks). *Excellent preparation* will indicate a level of thought, critique, analysis and reflection that evidences understanding of relevant issues and insight into their wider implications, providing sound preparation for participation in class discussion of these issues.

You must attend the seminar for which you are registered. Any change must be agreed in advance by the lecturer.

**You are only permitted to hand seminar work in at your registered seminar, unless you have made prior arrangements with the lecturer.** Please use the seminar assignment cover sheet, provided on ACCG853 web site. Penalties will apply for late submissions, non-use of cover sheet and plagiarism. Please refer the ACCG853 web site (seminar questions section) for further details.

### **MYOB Assignment 1**

This is a compulsory assignment. This assignment deals with a number of issues in setting up and operating an MYOB accounting system. Details will be outlined in the Seminar in Week 2. A printed copy of the assignment will be provided in Week 1. An MYOB data file for this assignment will be available on the network for downloading. There will also be a practice session on Saturday 7<sup>th</sup> February 2009 from 9.00am to 1.00pm in a computer lab in E4B. This is a voluntary session.

The assignment must be handed in during your designated Seminar in Week 5, unless you have made prior arrangements with the lecturer, otherwise a penalty will apply. The assignment must be submitted with the assignment cover sheet and an ERIC cover sheet attached (these cover sheets will be available on the ACCG853 website). A 5-percent penalty will be applied if the correct cover sheets are not used. You must put the ERIC cover sheet on the FRONT of your assignment. The ERIC cover sheet will be used for ERIC to return your assignments to you once they are marked. Please place the assignment reports and cover sheets in a plastic

sleeve. You **MUST** also enclose a CD containing your data file in the plastic sleeve. The CD must be labeled with your name and student ID and must be in a suitable cover (not loose). As a security measure against disk failure, you must email as an attachment a backup file to. The textbook contains instructions on file backup (see chapter 1) and the backup file must be named with your student ID.

**Late submissions** (received after **4.00 pm on Friday 20<sup>th</sup> February 2009**) are **not possible** for this assignment. Submissions of Assignment 1 received after 4.00 pm on Friday **20<sup>th</sup> February 2009** will be awarded zero marks.

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.

### ***MYOB Assignment 2***

This is a compulsory assignment. The assignment will develop further experience with MYOB Accounting Plus, including processing transactions and printing reports. Details will be provided in the Seminar in Week 7. You will use your own MYOB file from Assignment 1.

Students should print out the assignment (from the website) and bring it to class in Week 7.

The assignment must be handed in during your designated Seminar in Week 10, unless you have made prior arrangements with the lecturer, otherwise a penalty will apply. The assignment must be submitted with the assignment cover sheet and an ERIC cover sheet attached (these cover sheets will be available on the ACCG853 website). A 5-percent penalty will be applied if the correct cover sheets are not used. You must put the ERIC cover sheet on the **FRONT** of your assignment. The ERIC cover sheet will be used for ERIC to return your assignments to you once they are marked. Please place the assignment reports and cover sheets in a plastic sleeve. You **MUST** also enclose a CD containing your data file in the plastic sleeve. CDs must be labeled with your name and student ID and it must be in a suitable cover (not loose). As a security measure against disk failure, you must email as an attachment a backup file to. The text contains instructions on file backup and the backup file must be named with your student ID.

**Late submissions** (received after **4.00 pm on Friday 27<sup>th</sup> March 2009**) will be penalized at the rate of 10-percent of the available marks per day or part thereof.

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** using **your university email account only**.

Minimal other assistance will be available, as this is a hands-on, self-paced learning exercise, which includes gleaning information from the extensive guide provided by Neish and Kahwati.

## **Final Examination**

The final examination period will be April 14-20. Students should check examination arrangements and dates on the Postgraduate Diploma of Accounting/ Master of Accounting website. The final examination will be a closed-book paper of three hours duration (plus reading time). Details of format will be provided in class towards the end of the trimester, but it may include multiple-choice, short-answer, and case study questions.








A minimum mark will be required in each section of the final examination in order to be eligible to pass the unit overall (for further detail on how grades are determined, see page 7-8 of this Unit Outline).

## **Online Resources: ACCG853 World Wide Web site**

The unit will have a World Wide Web site accessed through Macquarie University Online Learning @MQ, using the following URL: <http://learn.mq.edu.au> (**this must be entered exactly**). Further technical information on the use of BlackBoard can be found at <http://online.mq.edu.au/docs/tecinf.html>.

The unit Web site is only available to students enrolled in ACCG853. It will be available from **Monday January 19<sup>th</sup>**.

The Website will contain important unit materials, including:

-  Course details—An outline of the unit
-  Unit content—the week-by-week syllabus
-  Announcements—notices updating students on important matters regarding the unit
-  Seminar Notes
-  Seminar questions and cover sheet
-  MYOB assignments and any relevant announcements
-  Results—for assignments and any other assessable material, when available





**Each week, students should check the Website for notices and other materials. Seminar Notes should be printed out and brought to class. Please note that Cover Sheets must be used with all assignments and will be available on the ACCG853 website.**

## **Final Results and “Standardised Numerical Grades”**

All assessment is subject to University rules. You are referred to information to students in the 2009 Handbook of Postgraduate Studies, particularly the rules of the various postgraduate awards, and the Student Information regarding Plagiarism and Assessment.

Student results for the unit will consist of a grade denoted by a letter or letters (HD, D, Cr, P, PC, or F). Results will also include a Standardised Numerical Grade (SNG) expressed as a number. This indicates each student’s placement within the overall band for the Grade. The final SNG is a *standardised* grade that takes account of performance overall *and* in each assessable component (including each section of the final examination), including total marks in the coursework and examination marks, outlined on page 5.

These are the official descriptions of the various grades, as published by the University:

-  *HD High Distinction (SNG 85–100)*—performance that meets all unit objectives in such an exceptional way and with such marked excellence that it deserves the highest level of recognition
-  *D Distinction (SNG 75–84)*—performance that clearly deserves a very high level of recognition as an excellent achievement in the unit
-  *Cr Credit (SNG 65–74)*—performance that is substantially better than would normally be expected of competent students in the unit
-  *P Pass (SNG 50–64)*—performance that satisfies unit objectives

- 👉 *PC* *Conceded Pass* (SNG 45–49)—performance that meets unit objectives only marginally
- 👉 *F* *Fail* (SNG 0–44)—failure to complete the unit satisfactorily.

**To be eligible to pass the unit overall the *minimum* required performance includes that you:**

- 👉 complete **all** of the above components; **and**
- 👉 achieve a **minimum pass** of 50% in MYOB Assignment 1; **and**
- 👉 perform satisfactorily in the final examination; **and**
- 👉 perform satisfactorily overall.

**Satisfactory performance in the final examination** will require, at a **minimum**:

- 👉 A **minimum mark** of 25 percent in **each section** of the final examination; **and**
- 👉 A **minimum mark** of 40 percent **overall** in the final examination.

**An indication of** “performance that is substantially better than would normally be expected of competent students in the unit“, **which is the standard for a Credit grade would be:**

- 👉 achieve **all** of the criteria to Pass the unit; **and**
- 👉 achieve a **minimum mark** of 50 percent **in each section** in the final examination.

**Distinction and High Distinction grades** are awarded for **excellent** or **exceptional** performance. This will be considered in light of performance in relation to the criteria outlined above, in **each** assessment component and **overall**.

## **Macquarie University Services, Rules and Regulations**

### **Counselling and Health Services**

Macquarie University offers a range of counselling and health services to assist students and staff to be effective and successful in their studies. The Counselling Service aims to assist students with matters which may prevent successful completion of their studies, providing both general counselling and specialist counselling for International Students and students requiring Learning Skills assistance. Information about the University Counselling and Health Services (UCHS) is available at <http://www.mq.edu.au/ucls/>

### **International student support services**

A range of special support services are available for international students. If you experience study-related difficulties, do not hesitate to contact the International Office or the Postgraduate Accounting Office in E4A building, level 2. Students in the postgraduate accounting program are encouraged to attend specially-tailored sessions focusing on study and associated skills for international students. Students will be advised in class and in notices at the Postgraduate Accounting Office of the availability of these programs.

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

### **Special consideration**

Requests for Special Consideration in Assessment will only be considered if the request is lodged in writing, on the appropriate university form, with relevant supporting documentation.

See <http://www.accg.mq.edu.au/macc/exams.htm> for further details.



Please note that any requests for Special Consideration based on medical considerations must be accompanied by a Professional Authority form (available at the URL above).

### ***The dangers of cheating and plagiarism and how to avoid them***

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person's ideas and manner of expressing them. Both cheating and plagiarism carry heavy penalties and must be avoided.

#### **WHAT IS CHEATING?**

You will be guilty of cheating if you do any of the following:

1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.
2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying is with or without the knowledge of that student. This includes:
  - copying all or part of someone else's assignment
  - allowing someone else to copy all or part of your assignment
  - providing your assignment (or other materials for an assignment) to another student
  - having someone else do all or part of an assignment for you
  - doing all or part of someone else's assignment for them.
4. Make up data and fabricate results in research assignments.
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

#### **WHY IS IT WRONG?**

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because it:

- violates the principle of intellectual and scholarly integrity;
- devalues the grades and qualifications gained legitimately by other students; and
- fails to allow you demonstrate your own understanding of the material.

#### **PREVENTING CHEATING**

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using others' work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Division of Economic and Financial Studies, students should first seek assistance from their lecturer. Staff at the Centre for Macquarie English are also an excellent resource for plagiarism questions and language issues. The University also offers help through the Dean of Students or the University Health and Counseling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers. You might also want to have group discussions with your colleagues to debate the different issues surrounding a form of assessment. However the work you submit for your assessment must be in your own words and must not be those of another

person.

### **HOW TO PLAY SAFE**

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS*:













- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

### **PENALTIES**

Offences of plagiarism will attract penalties which at a minimum, will result in the deduction of marks for the test and/or assignment, to ultimately a failure in the unit and reference to the University Discipline Committee. The penalty will depend upon the extent of the plagiarism, whether it is a first or repeated offence, whether there is evidence of deliberate deceit and whether advantage has been taken of another student. In some cases this can result in the suspension of the student from enrolment in the university. In all cases however, a record of any offence and/or incident, along with correspondence, will be placed permanently on the students' individual record file held at the university.

## ACCG853 SEMINAR SCHEDULE—TRIMESTER 1 2009

Week	Seminar Dates (Week commencing)	Topic	Reading (REQUIRED PREPARATION)	Seminar questions (REQUIRED PREPARATION)	WORK TO HAND IN
1 (CS/AK)	Jan 19 <sup>th</sup>	 Systems Concepts and Introduction to Ethics	B&B Ch 1,2&3	Refer website	None
2 (GK)	Jan 26 <sup>th</sup> (*)	 MYOB -Basics & Setup <i>(incl discussion of MYOB Assignment 1)</i>	N&K Chs 1,2,3,7&8	To be done in class	None
3 (CS/AK)	Feb 2 <sup>nd</sup>	 Systems Planning & Development (part 1)	B&B Ch 6,7&8	Refer website	None
4 (CS/AK)	Feb 9 <sup>th</sup>	 Systems Planning & Development (part 2)	B&B 6,7&8	Refer website	<b>Sem Prep 1</b>
					Wk 4 hand in questions
5 (CS/AK)	Feb 16 <sup>th</sup>	 Documentation	B&B Ch 5	Refer website	<b>Sem Prep 2</b>
					Wk 5 hand in questions
<b>WEEK 5: MYOB ASSIGNMENT 1 DUE (in class)</b>					
6 CS/AK with CME staff)	Feb 23 <sup>rd</sup>	 Case study and team participation skills (using group interaction & problem solving skills)	Refer website	Refer website	<b>Sem Prep 3</b> Wk 6 Case study questions
7 (GK)	Mar 2 <sup>nd</sup>	 MYOB – Transactions & Reports <i>(incl discussion of MYOB Assignment 2)</i>	N&K Chs 4,5,6,7,8&9	To be done in class	None
8 (CS/AK)	Mar 9 <sup>th</sup>	 Information Systems Controls (part 1)	B&B Ch 4	Refer website	<b>Sem Prep 4</b>
					Wk 8 hand in questions
9 (CS/AK)	Mar 16 <sup>th</sup>	 Information Systems Controls (part 2)	B&B Chs 4 & 15	Refer website	None
10 (CS/AK)	Mar 23 <sup>rd</sup>	 Databases	B&B Ch 11	Refer website	None
					<b>WEEK 10: MYOB ASSIGNMENT 2 DUE (in class)</b>
11 (CS/AK)	Mar 30 <sup>th</sup>	 E commerce fundamentals	B&B Ch 13	Refer website	None
12 (CS/AK)	Apr 6 <sup>th</sup> (*)	 Course review and wrap up	Review Student Notes for the course	Refer website	None

Initials indicate lecturer for the week	<p><b>Come <u>only</u> to the seminar in which you are formally enrolled</b>  <i>Read the text chapter/s prior to the seminar</i>  <b>You should come to the seminar having done all the REQUIRED PREPARATION</b></p>	<p><b>B&amp;B</b> = Boyce &amp; Blair text  <b>N&amp;K</b> = Neish &amp; Kahwati text</p>
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**Note: (\*) Monday January 26 and Friday April 10 (Good Friday) are public holidays. This does not affect 853 classes.**