

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

ACCG 853  
Accounting Information  
Systems

Semester 2, 2011

*Department of Accounting and Corporate  
Governance*

**MACQUARIE UNIVERSITY  
FACULTY OF BUSINESS AND ECONOMICS  
UNIT GUIDE**

<b>Year and Semester:</b>	<b>2011, Second Semester</b>
<b>Unit convenor:</b>	<b>Bill Blair</b>
<b>Prerequisites:</b>	<b>ACCG861</b>
<b>Credit points:</b>	<b>3 credit points</b>

Students in ACCG853 should read this unit guide carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

**ABOUT THIS UNIT**

This is a 3 credit point unit forming part of the Master of Accounting (Professional) or Master of Accounting (CPA Extension) program.

This unit examines how cost information is generated and used within organizations. To this end, a number of different costing and budgeting techniques are explained and demonstrated. As well as understanding the mechanics of each technique, it is important that students can recognise which technique is most appropriate for particular situations.

The unit provides a solid introduction to management accounting as a standalone unit, or provides a conceptual basis for further study in another degree or as an elective in the CPA or CA programs.

This unit constitutes part of the core curriculum of studies required by CPA Australia and The Institute of Chartered Accountants in Australia.

**TEACHING STAFF**

<b>Convenor:</b>	Bill Blair	<b>Lecturer:</b>	Julie Fell
<b>Location:</b>	E4A Room 339	<b>Location:</b>	E4A Level 2
<b>Phone:</b>	9850 6873	<b>Phone:</b>	
<b>Email:</b>	<a href="mailto:bill.blair@mq.edu.au">bill.blair@mq.edu.au</a>	<b>Email:</b>	<a href="mailto:julie.fell@mq.edu.au">julie.fell@mq.edu.au</a>
<b>Lecturer:</b>	Adrian Klamer		
<b>Location:</b>	E4A Level 2		
<b>Phone:</b>			
<b>Email:</b>	<a href="mailto:Adrian.klamer@mq.edu.au">Adrian.klamer@mq.edu.au</a>		

## CONSULTATION TIMES

Students should contact their individual lecturer (either via email or in person) to determine a mutually convenient time in which to hold any consultation, if required.

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by email. You may, however, phone staff during their consultation hours.

Staff Member	Day	Times
Bill Blair	Thursday	2 – 3 pm 4 – 5 pm
Adrian Klammer	<b>TBA</b>	
Julie Fell	<b>Thursday</b>	11 – 12 pm

In order to gain access to staff located at levels 1, 2 and 3 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on Blackboard and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit must seek assistance immediately.

## CLASSES

This unit is structured around attendance at one 3 hour class per week. The class timetable can be found on the University web site <http://www.timetables.mq.edu.au>, with the following classes offered:

Class	Day	Time	Venue	Lecturer
1	Monday	9 am – 12 pm	C4A 315	Julie Fell
2	Monday	12 pm – 3 pm	C4A 315	Julie Fell
3	Tuesday	3 pm – 6 pm	C4A 315	Adrian Klammer
4	Tuesday	6 pm – 9 pm	C4A 315	Adrian Klammer
5	Thursday	9 am – 12 pm	C4A 315	Bill Blair
6	Thursday	6 pm – 9 pm	C5A 304	Bill Blair

You **MUST** attend only the class in which you are registered. In the event that you have to attend an alternative class for a particular week, you are required to notify the lecturer. Class attendance is a requirement of the course.

**Changes to classes can only be completed ONLINE during week 1.** Changes will only be permitted if vacancies exist within classes. No further changes will be allowed after the end of Week 1. Please do not email or ask academic staff for class changes.

## MYOB CLASSES

The following classes for weeks 2 and 7 will be used for MYOB instruction:

Day	Time	Venue
Monday	9 am – 12 pm	TBA – Check website for details
Monday	12 pm – 3 pm	TBA – Check website for details
Tuesday	3 pm – 6 pm	TBA – Check website for details
Tuesday	6 pm – 9 pm	TBA – Check website for details
Thursday	9 am – 12 pm	TBA – Check website for details
Thursday	6 pm – 9 pm	TBA – Check website for details

## PRIZES

- Department of Accounting and Corporate Governance Prize for Excellence in ACCG853 Accounting Information Systems.

## REQUIRED AND RECOMMENDED TEXTS

### Prescribed Texts:

*Accounting Information System understanding business processes*, by Considine, Parkes, Olesen, Speer and Lee, 2010, Third Edition, Wiley.

The content of this text forms the foundation of the unit, but material to be considered (and examined) will go beyond text content.

Access to this text is essential for seminar references and for seminar questions.

*Computer Accounting using MYOB business software (13th Edition)*, by Neish and Kawhati, 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).

## TECHNOLOGY USED AND REQUIRED

Students will be required to complete two **MYOB based assignments**. To complete these assignments, students will need access to a computer, running MYOB Version 19. These resources are available in the university's computer rooms or, alternatively, student's can complete the assignments at home. In addition, students will need access to email in order to submit, these assignments.

## UNIT WEB PAGE

The unit will have a World Wide Web site accessed through Macquarie University OnlineLearning @MQ, using the 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 25 July 2011. Students will be able to access the unit web page by the use of their normal university user/password details. Please contact the IT Help Desk in the Library if you have any difficulties accessing the unit web page:

Phone: (02) 9850 HELP (4357) or Freecall: 1800 063 191  
Face to Face: IT Help Desk, Level 1, University Library  
Email: Just Ask. Form <http://www.lib.mq.edu/au/justask/>  
24/7 Email: [ithelp@mq.edu.au](mailto:ithelp@mq.edu.au)

The Website will contain important unit materials, including: Course details (Unit Outline); announcements; lecture notes; solutions to homework questions and online quizzes.

## LEARNING OBJECTIVES AND OUTCOMES

The **learning objectives** of this unit are:

- 1) To enable students to understand system concepts and the technology of information systems.
- 2) To improve the ability of students to analyse and conceptualise accounting information system issues.
- 3) To improve the problem solving skills of students.
- 4) To improve the ability of students to work within groups on set tasks.
- 5) To develop the written and verbal communication skills of students.

The **Learning outcomes** that students should achieve who complete this unit are:

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

## GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world. This unit contributes to this by developing the following graduate capabilities:

- 1 Discipline specific knowledge and skills by

- A multifaceted understanding of information systems and their role in organisations and society
- Capability to understand organisational issues relating to accounting information systems, including the identification of problems and the recommendation of solutions
- Contextualise business cycles and subsystems, including accounting information systems.
- Development of skills in using an accounting software package.

2 Critical, Analytical and Integrative Thinking in relation to specific accounting information cases and problems

3 Problem Solving and Research Capability

4 Creative and Innovative by seeking to develop in students the need to consider various solutions to accounting information issues and problems

5 Effective Communication in seminar discussions and group work

6 Engaged and ethical local and global citizens

7 Capable of Professional and Personal Judgement and Initiative

8 Commitment to Continuous Learning

## TEACHING AND LEARNING STRATEGY

The course is structured around a 3 hour seminar per week. The seminar combines elements of lectures, tutorials and discussion groups. In addition to elaborating and explaining 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. Seminars are intended to provide students with an overview of the main concepts and techniques. Seminars may not cover all of the material and students are expected to read all of the prescribed references (see relevant pages in the unit Assessment Guide) prior to the seminar. Regular class attendance, reading of prescribed references and the completion of seminar and revision questions are essential for satisfactory progress in this course.

**Students are expected to spend sufficient time each week in preparation for their class.** Time should be allowed for critical thought to be given to the content of the textbook, seminar outlines (available on the website) and to broader issues generally associated with the unit content. **Critical and analytical thinking are vital parts of the unit**, and should be reflected in seminar discussions and assessable work. Seminars are run in an interactive mode. The participation of students in small groups and large class discussion is vital. ***Prior preparation and class participation*** is important because if students are not prepared, they are unlikely to be able to follow much of the class discussion, losing important opportunities to benefit fully. Participation also encourages students to be active rather than passive learners. Participation assists in students gaining a deeper understanding of the materials and minimises the risk of boredom in class. In addition, active participation

gives students a chance to practice their communication and interaction skills and increases the opportunity of being able to take advantage of the experiences and talents of everyone in the class.

Seminars are designed to assist students in their own learning, to test their own knowledge and understanding of the course materials, to facilitate collaborative learning, and to provide opportunities 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. Revision questions are also available for students to attempt and solutions to these will be provided on the website in the week after the seminar.

Seminar outlines and additional material will be available to download via the website. You ***must bring*** copies of the relevant material to seminars each week. Any other information regarding the course will also be available from the website. ***Please check the website regularly.***

***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(s) in the text prior to class (***note-taking*** to summarise textbook content is strongly advised).
- Reflect on the content of the text.
- Print out the seminar notes and bring these to class.
- Seminar notes should be read ***prior to*** class. Seminar notes will be available on the ACCG853 website at least one week before the seminar.
- Prepare answers to Seminar Questions. 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 the student’s designated class in the weeks where the unit coordinator has decided that the student’s written answers will be marked towards the random weekly homework mark.

## RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The *two Online quizzes* will help to achieve learning outcomes 1, 2 & 3.

*Seminar participation* will help to achieve learning outcomes 1-6.

The marks will be awarded based on the following criteria:

- Attendance at seminars. **Students are expected to attend all 13 seminars.**  
To be recorded as having attended a seminar, students must be in the seminar room for the entire duration of the class.
- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks during classes.
- The ability of students to actively participate in group discussions.
- The willingness of students to co-operate with and assist other students in their learning.

The *weekly assignments* will help to achieve learning outcomes 1-5 and will be collected on a random basis.

**Note:** One random collection will be made in the first four weeks of classes and will act as an early diagnostic of students' understanding of the concepts being taught. If a student performs poorly on this task then they are advised to seek additional assistance in one of the consultation times listed on the unit website.

Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.

The final grade will be determined after consideration of performance in all aspects of the course.

### **It is essential for students to pass their final examination in order to achieve a passing grade.**

- All assignments and weekly assignments must be submitted in accordance with the unit outline. Extensions will **NOT** normally be granted.
- **Late submissions:**
  - Work submitted after the due date will be penalised at 10% per working day or part thereof.
  - Online quizzes must be completed in the time period specified in the unit outline – **no extensions** will be granted as feedback will be provided in the following week's seminar.



## Assessment Summary

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>	<b>Assessment Task 5</b>
Title/Name	Online Quiz 1 & 2	Random weekly assignments	Seminar participation	Two MYOB Assignments	Final Examination
Description	20 Multiple Choice Questions	4 collections in total of which the best 3 will count	Covers all topics	Covers topics on revenue and expenditure cycle	Covers all topics including MYOB
Due date	Week 6 & 11	Each seminar	Each seminar and Week 5 Case Study (weeks 5 and 9)	Weeks 5 and 10	Formal examination period
% Weighting	<b>10 (2 x 5)</b>	<b>9</b>	<b>16</b>	<b>20</b>	<b>45</b>
Grading method	0.25 marks each correct answer	3.0 marks each based on marking guide provided	Comprises 6 marks for participation and 10 marks for the Week 5 Case Study	10 marks for each assignment	The exam will be marked out of 100 marks and scaled to a mark out of 45
Submission method	Online	In-class – must be typed	Attendance and participation in class	Online and printed hardcopy	Formal written examination
Feedback ( <i>type, method, date</i> )	In-class Week 6 & 11	Returned and discussed in the following week	Immediate	Assignment graded and returned to students in the following two weeks	No feedback (this assessment is a summative task)
Estimated student workload (hours)	5 hours each	3 hours per week	2 hours per week	16 hours each	12-15 hours in-semester revision
Learning outcomes assessed	1-3	1-5	1-6	2, 3 & 6	1-6
Graduate capabilities assessed	1 and 2	1 – 8	1 – 8	1, 2,7 & 8	1 – 8

- **Examinations**

1. A **written final examination** is included as an assessment task for this unit to provide assurance that:
  - i) the product belongs to the student and
  - ii) the student has attained the knowledge and skills tested in the exam.

A 3 hour (plus 10 minute reading time) final examination for this unit will be held during the University Examination period.

The University Examination period in Second Half Year 2011 is from 15 November to 2 December.

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>

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.)

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at:

<http://www.mq.edu.au/policy/docs/examination/policy.htm>

## 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)

## 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.

## GRADING APPEALS 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)

## STUDENT SUPPORT SERVICES

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

Further, CME staff conduct workshops which focus on study skills and writing skills specifically for MAcc students, see [www.accg.mq.edu.au/ss/macc/timetables](http://www.accg.mq.edu.au/ss/macc/timetables) for the timetable.

**Other University services available include (note these operate on a semester basis) :**

### **1. WRITING SKILLS PROGRAM:**

This program is open to all Macquarie students and offers:

- FREE short course on essay writing in weeks 6-10 each semester
- FREE individual consultations on academic writing (by appointment)

For more information check the website at:

[http://www.ling.mq.edu.au/support/writing\\_skills/index.htm](http://www.ling.mq.edu.au/support/writing_skills/index.htm)

### **2. COMMUNICATION FOR ACADEMIC AND PROFESSIONAL PURPOSES (CAPP):**

The CAPP program is open to all Macquarie students who have a language background other than English. It offers:

- FREE workshops on pronunciation and grammar
- FREE individual 30 minute consultations on academic writing (by appointment)
- Units for credit on academic writing and research skills (CAPP100 and CAPP101)

For more information check the CAPP Notice Board (C5A Level 5) at the start of semester or contact:

[jean.brick@ling.mq.edu.au](mailto:jean.brick@ling.mq.edu.au)

### **3. INTERNATIONAL STUDY SKILLS ADVISER:**

This offers the following services:

- FREE individual or small group consultations on academic writing (by appointment)
- FREE workshops run throughout semester on topics such as:
  - Understanding and preparing assignments
  - Improving academic writing
  - Proofreading techniques
  - Essay writing; report writing and referencing

For more information check the website at:

<http://www.international.mq.edu.au/StudentServices/StudySupport/index.html>

## IT CONDITIONS OF USE

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.

Students must use their Macquarie University email addresses to communicate with staff as it is University policy that the University issued email account is used for official University communication.