

MACQUARIE UNIVERSITY



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

UNIT OUTLINE

**ACCG853
ACCOUNTING INFORMATION SYSTEMS**

Trimester 1 2008

PLEASE READ THIS DOCUMENT CAREFULLY BEFORE COMMENCING THE UNIT



DIVISION OF ECONOMIC AND FINANCIAL STUDIES
ACCG853 ACCOUNTING INFORMATION SYSTEMS
UNIT OUTLINE—TRIMESTER 1 2008

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 (lecturer in charge)	Level 2, E4A (availability to be advised) Email
Kate Carruthers	Email to be advised
Bill Neish	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 (2008) *Computer Accounting using MYOB business software (11th 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 tba.

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 (**note-taking** to summarise textbook content is strongly advised)
-  Reflect on the content of the text.
-  Prepare answers to Seminar Questions, as outlined in the Seminar Schedule later in this Unit Outline (or, for some weeks, as made available on the web). 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 Outline (if available) and bring it to class.
-  You should read the Seminar Outline prior to class. Seminar Outlines should be available on the ACCG853 Unit Website by Monday afternoon 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.

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)	15 marks
MYOB Assignment 1 (compulsory assessment)	10 marks
MYOB Assignment 2 (compulsory assessment)	10 marks
Final Examination (compulsory assessment)	65 marks
<i>Total</i>	100 marks

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 10, 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 10 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 (2.5 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.

An additional 5 marks will be allocated for class attendance and participation, as assessed by the lecturer. 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. Please see the separate handout on how to locate and copy the assignment file from the network.

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 copy your file to the network server (see separate handout on submitting the file on the network). If the network server is not available, you may also submit a backup file through a dropbox on the website ebis.net.au (see separate handout for instructions). The textbook contains instructions on file backup (see page 3-45).

Late submissions (received after **5.00 pm on Friday February 22nd**) are **not possible** for this assignment. Submissions of Assignment 1 received after 5.00 pm on Friday February 22nd 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 copy a backup copy of your file to the network server (see separate handout on submitting the file on the network). If the files server is not available, you may also submit a backup file through a dropbox on the website ebis.net.au (see separate handout for instructions). The text contains instructions on file backup.

Late submissions (received after **5.00 pm on Friday March 28th**) 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 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 14-19. 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/teconf.html>.

The unit Web site is only available to students enrolled in ACCG853. It will be available from **Monday January 21st**.

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 outlines (available most weeks)
-  Seminar questions (where these are not included in this Unit Outline) 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 outlines 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 2008 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>.

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.

For more details on this issue refer to the section of the 2008 Handbook of Postgraduate Studies referred to above, or to the University web page dealing with this issue, at <http://www.student.mq.edu.au/plagiarism/>

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).

ACCG853 SEMINAR SCHEDULE—TRIMESTER 1 2008

Week	Seminar Dates (Week commencing)	Topic	Reading (REQUIRED PREPARATION)	Seminar questions (REQUIRED PREPARATION)	WORK TO HAND IN
1 (CS/KC)	Jan 21 st	 Systems Concepts and Introduction to Ethics	B&B Ch 1,2&3	To be advised (posted on website)	None
2 (BN)	Jan 28 th	 MYOB Pro-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/KC)	Feb 4 th	 Systems Planning & Development (part 1)	B&B Ch 6,7&8	To be advised (posted on website)	Sem Prep 1 To be advised
4 (CS/KC)	Feb 11 th	 Systems Planning & Development (part 2)	B&B 6,7&8	To be advised (posted on website)	Sem Prep 2 To be advised
5 CS/KC with NCELTR staff)	Feb 18 th	 Case study and team participation skills (using group interaction & problem solving skills)	To be advised (posted on website)	To be advised (posted on website)	NCELTR Prep To be advised
		WEEK 5: MYOB ASSIGNMENT 1 DUE			
6 (CS/KC)	Feb 25 th	 Documentation	B&B Ch 5	To be advised (posted on website)	Sem Prep 3 To be advised
7 (BN)	Mar 3 rd	 MYOB Pro – Transactions & Reports <i>(incl discussion of MYOB Assignment 2)</i>	N&K Chs 4,5,6,7&8	To be done in class	None
8 (CS/KC)	Mar 10 th	 Information Systems Controls (part 1)	B&B Ch 4	To be advised (posted on website)	Sem Prep 4 To be advised
9 (CS/KC)	Mar 17 th	 Information Systems Controls (part 2)	B&B Chs 4& 15	To be advised (posted on website)	None
10 (CS/KC)	Mar 24 th	 Databases	B&B Ch 11	To be advised (posted on website)	None
		WEEK 10: MYOB ASSIGNMENT DUE			
11 (CS/KC)	Mar 31 st	 E commerce fundamentals	B&B Ch 13	To be advised (posted on website)	None
12 (CS/KC)	Apr 7 th	 Summary and wrap up	To be advised	To be advised (posted on website)	None

Initials indicate lecturer for the week	<p>Come only to the seminar in which you are formally enrolled</p> <p><i>Read the text chapter/s prior to the seminar</i></p> <p>You should come to the seminar having done all the REQUIRED PREPARATION</p>	<p>B&B = Boyce & Blair text</p> <p>N&K = Neish & Kahwati text</p>
---	--	---

Note: (*) Friday March 21 (Good Friday) is a public holiday, and there will be no lectures held that day. Students should make arrangements to attend one of the 2 Thursday day lectures instead or the Tuesday/Wednesday evening lectures.