



ACCG250
Accounting Systems Design

Unit Outline

Semester 1, 2004

**Department of Accounting and
Finance**

**Division of Economic and Financial
Studies**

Macquarie University

Student Resource Centre
Division of Economic & Financial Studies
MACQUARIE UNIVERSITY

Unit Description

This unit introduces students to the study of accounting information systems and will include the following areas:

- Introduction to accounting information systems, the technology of information systems, and some of the formal ways to document systems
- A consideration of transaction processing systems, with a particular focus on the accounting software package MYOB
- A consideration of the management of database systems used in business, including electronic commerce
- An examination of controls used in accounting information systems
- Analyses of computer crime, and ethics, as they pertain to business information systems
- An exploration of the processes of systems planning and development
- An introduction to information and knowledge processing systems, including decision support systems

Textbooks and Materials

The prescribed materials for the course are:

- (1) Boyce G and Blair B. Accounting Information Systems, 2nd Ed., Syd.: McGraw-Hill 2003
- (2) Neish W and Kahwati G. Computer Accounting Using MYOB Version 12 Sixth edition. (Sydney: McGraw-Hill 2002)
- (3) MYOB Accounting Test Drive **Version 13**

The Boyce and Blair text content forms the baseline of the course, but material to be considered (and examinable) will go beyond text content. (Available from the Co-Op Bookshop on campus – ISBN 777775499.)

The Neish and Kahwati text is essential for the MYOB component of the course, including the assignment. (Available from the Co-Op Bookshop on campus – ISBN 0074713000.)

The MYOB Accounting Test Drive is needed for tutorial work and for assessable assignment work. All assignment requirements, instructions, and assistance will be based on Version 13, and Macquarie computer labs will have Version 13 installed. Students are encouraged to do the assignment on their own PCs at home (if available). The MYOB Test Drive (labelled as **Version 13**) may also be able to be downloaded from the MYOB Website (http://www.myob.com.au/products/testdrives/acc_plus_testdrive.shtml).

The Orientation of ACG250

The unit is oriented towards providing students with conceptual background and practical knowledge of accounting information systems. It aims to develop students' understanding of issues relevant to accountants and others involved with information systems. We recognise that not all participants in the unit will become "information or systems professionals", but we also recognise that all students will be involved with the use of information systems and technology in many different ways. To that end, we aim to provide participants in the course with skills and knowledge that is relevant to them now, and will be relevant to them in the future, in a number of possible dimensions:

- (1) As users of information systems and technology
- (2) As managers of information systems and technology
- (3) As designers of organisational systems (particularly as part of a multidisciplinary team)
- (4) As evaluators of information systems and technology
- (5) As auditors of information systems and technology
- (6) As people integrally involved with, and impacted upon by, the use of information systems and technology

Generic Skills

The course aims to develop and enhance several generic skills that are perceived as beneficial in an educational, professional workplace and social environment.

These generic skills include writing, reading, comprehension, computing, communication, problem solving and critical analysis skills. Due to the importance of these generic skills, they will be incorporated throughout the semester in the various components of the course.

Communication skills will be developed via tutorial discussions and tutorial presentations.

Problem solving and critical analysis skills will be enhanced through case studies, tutorial exercises and examinations.

Writing, reading and comprehension skills will be promoted via set tutorial questions from the textbook, tutorial discussions, the MYOB assignment and examinations.

Computing skills will be developed through the MYOB assignment and the use of the Internet to supply students with unit announcements, lecture outlines, and materials for student presentations.

Teaching Staff

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|--|-----------------------------------|---|
| ➤ Sam Jebeile (Lecturer in Charge) | Room Telephone Fax Email | C5C430 9850 8572 (includes voicemail) 9850 8497 sam.jebeile@mq.edu.au |
| ➤ Barbara Nevicky (Unit Administrator) | Room Telephone Fax Email | C5C420 9850 9192 (includes voicemail) 9850 8497 barbara.nevicky@mq.edu.au |
| ➤ Chris Searchfield | Room Telephone Fax Email | C5C414 9850 8462 (includes voicemail) 9850 8497 csearchf@efs.mq.edu.au |
| ➤ Brett Considine | Room Telephone Fax Email | C5C 9850 (includes voicemail) 9850 8497 bconsidi@efs.mq.edu.au |
| ➤ Other Tutors | Contact details to be advised | |

Any matters of an administrative nature should be directed to one of the joint Unit Administrators. Questions of an academic nature should, in the first instance, be directed to your tutor, either during your weekly tutorial or during advertised consultation hours.

Lectures and Tutorials

Class contact consists of a weekly two-hour lecture and a one-hour tutorial. There are three lecture times available. To avoid overcrowding in lecture theatres, students should attend only their own timetabled lecture. All students will have selected (or been allocated) a tutorial (time and room) when enrolling in the unit. Records (including assignment marks) will be kept on the basis of tutorial groupings, so students should attend only their assigned tutorial. Tutorial changes may be made using the online enrolment system during Week 1 only. Requests for changes after Week 1 should be made to the Lecturer In Charge, and must be justified.

In addition to elaboration and explanation of the text, lectures will draw on a range of additional materials, so regular attendance is important. The lecturer will be entitled to assume that students will have read the relevant textbook chapter(s) before the lecture, or will do so soon after the lecture.

Assessment

The assessment for the unit will consist of the following five components.

| COMPONENT | ASSESSMENT PERCENTAGE |
|-----------------------------|-----------------------|
| 1. Tutorial Mark | 5% |
| 2. MYOB Assignment | 15% |
| 4. Mid-semester Examination | 15% |
| 5. Final Examination | 65% |
| Total | <u>100%</u> |

To be eligible to pass ACCG250, a student must perform satisfactorily in each of the above four components. Your final grade for the unit will take account of your overall performance and your individual performance in each component of assessment.

Participation

Active participation of students, especially in tutorial discussions, is an important part of the unit. Students should always come well prepared for each tutorial and participate in a robust discussion of the issues raised by the set case studies and questions. Minimum preparation required for tutorials is: read the relevant chapter(s) of the text(s), and prepare for discussion by writing an answer to each tutorial question set for that week. An assessment of tutorial participation will be made and a mark out of 10 will be awarded.

Students must attend a minimum of 9 out of 12 tutorials to satisfy the requirements of this component. Students failing to do so will result in a fail grade being awarded.

MYOB Assignment

Details will be provided separately in tutorials and on the ACCG 250 web site from week 5. The assignment submission must be accompanied by the cover sheet that is provided at the end of this unit outline. The assignment is due for submission during regular tutorials in Week 10 (week commencing May 19th). Late submissions will be penalised at the rate of 10 percent of the available marks per day or part thereof.

Mid-semester examination

The mid-semester examination will be conducted during lecture times in Week 6 (April 9th/11th). The examination will consist entirely of multiple-choice questions. Further information will be provided in future lectures and on the Web. Students must therefore ensure that they are available during the lecture times that they were given at enrolment.

Final examination


The final examination will be a closed-book paper of three hours duration (plus reading time). Details of format will be provided towards the end of semester, but the final examination is likely to include a combination of multiple-choice, short-answer, and essay-style questions.

ACCG250 ACCOUNTING SYSTEMS DESIGN

LECTURE AND TUTORIAL PROGRAM—SEMESTER 1 2004

| Week/ Lecturer | Lecture dates (Wednesday— day & evening Friday—day) | Topic | Text ch. | Tutorial questions |
|--------------------------------------|--|---|--------------|--|
| 1 SJ | March 3 rd /5 th | Introduction to accounting information systems and their capabilities | BB1 NK 1 | None |
| 2 SJ | March 10 th /12 th | Documenting accounting information systems; introduction to MYOB | BB3 NK 2 | RQ 17,18, 20, 23 (p.37) P5 (p.38) NK – Ex 1.1 p.1-61 |
| 3 SJ | March 17 th /19 th | Business cycles with focus on revenue applications | BB5 NK 3 | MChoice Q1,2,3,5,6 (pp.90-91) <i>Handout 1</i> NK – Ex 2.1 p.2-50 |
| 4 SJ | March 24 th /26 th | Types of information systems | BB4 NK 4 | Q17-14 (p.144) Q17-20 (pp. 148- 150) NK – Ex 3.3 p.3-57 NK – Ex 3.4 p.3-58 |
| 5 SJ | March 31 st /April 2 nd | Electronic commerce | BB11 NK 5 | Case 1 (p. 95) NK – Ex 4.2 p.4-58 |
| 6 SJ | April 7 th /9 th | Mid-semester exam during allocated lecture times | NK 6 | Q 1, 4 (p.325) App.Ex.1 (p. 325) NK – Ex 5.1 p.5-75 |
| MID-SEMESTER BREAK NO CLASSES | | | | |
| 7 BC | April 28 th /30 th | Controls in information systems | BB8 NK 7 | No tutorials this week NK – Ex 6.1 p.6-59 |
| 8 BC | May 5 th /7 th | Controls in e-business | BB9 | Q. 12,13, 19 p.239 RW Case 1 (p.239) NK – Ex 7.1 p.7-84 |
| 9 BN | May 12 th /14 th | Ethics and computer crime | BB2 | Q 4,9 (p.258) App.Ex.2 (p.259) |
| 10 BN | May 19 th /21 st | Ethical Issues in E-Commerce MYOB Assignment due | BB12 | Case 3 see handout (pp. 399- 400) |
| 11 CS | May 26 th /28 th | Systems development life cycle | BB10 | Case 1 (p.335) Case 5 see handout (p.403) |
| 12 CS | June 2 nd /4 th | Decision Support and Artificial Intelligence | BB13 | RQ 1,2, 3, 4, 5 (p. 293) Ex. 4 (p. 293) |
| 13 SJ | June 9 th /11 th | Unit summary | | CS 1: Q1-5 (pp. 387-388) |

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| Lecturers: CS – Chris Searchfield SJ – Sam Jebeile BN--Barbara Nevicky BC—Brett Considine | The MYOB assignment is due in Week 10. You should hand it to your tutor during your regular tutorial. | BB= from Boyce &Blair NK = from Neish & Kahwati |
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| Division of Economic and Financial Studies Department of Accounting & Finance |  MACQUARIE UNIVERSITY-SYDNEY | Student Name: _____ ID Number: _____ |
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ACCG250
Accounting Systems Design
Semester 1 2004
MYOB ASSIGNMENT COVER SHEET

STUDENT DETAILS

Name: _____

Signature: _____

Your signature constitutes acknowledgment that this is your own work. Your attention is drawn to university rules on plagiarism.

Tutorial group (day and time): _____

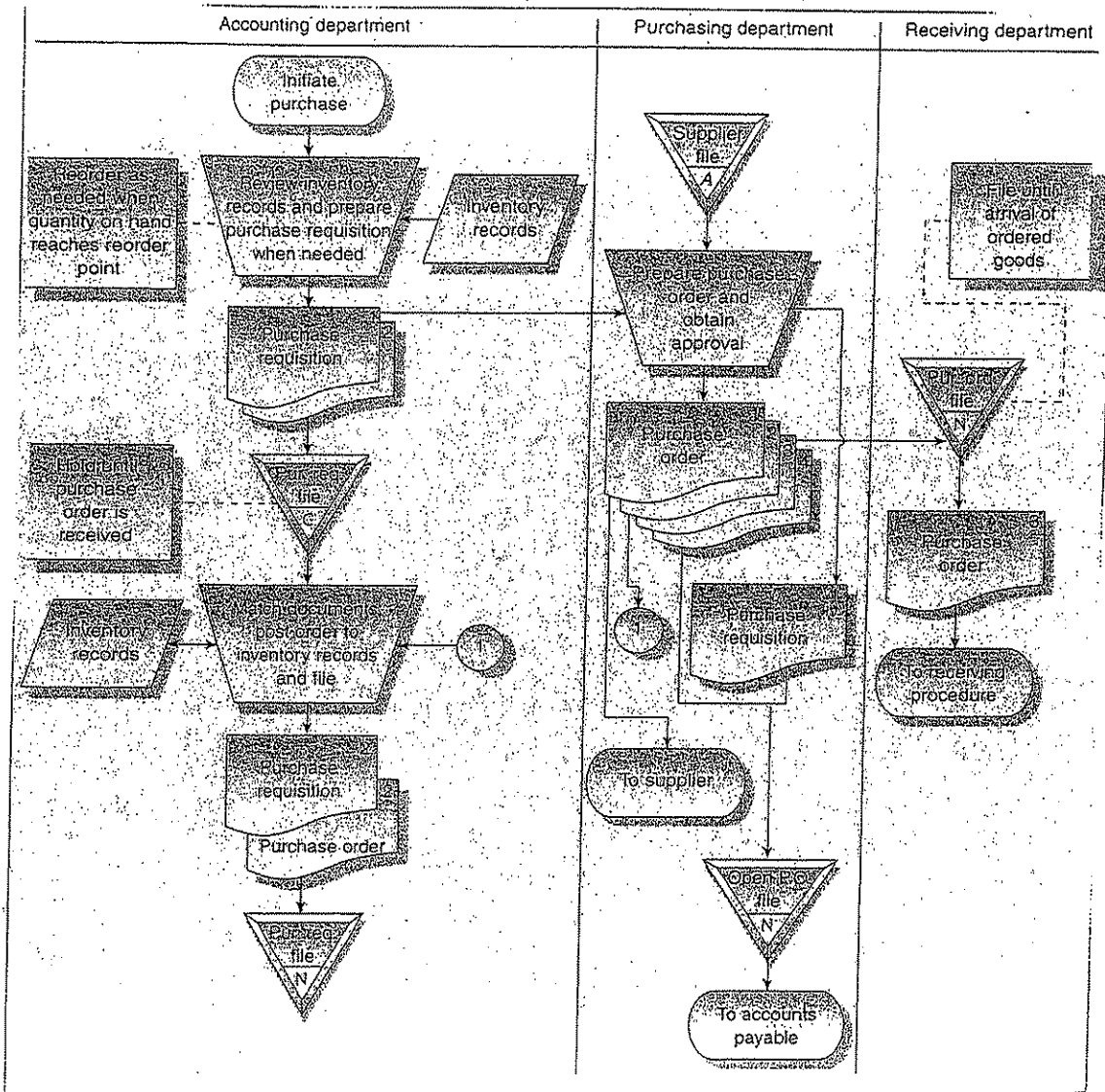
Tutor's name: _____

FEEDBACK TO THE TEACHING STAFF

Any comments you wish to make about the assignment you have completed.

ACCG 250 - DOCUMENTATION
HANDOUT 1
Tutorial 2 - WEEK 3

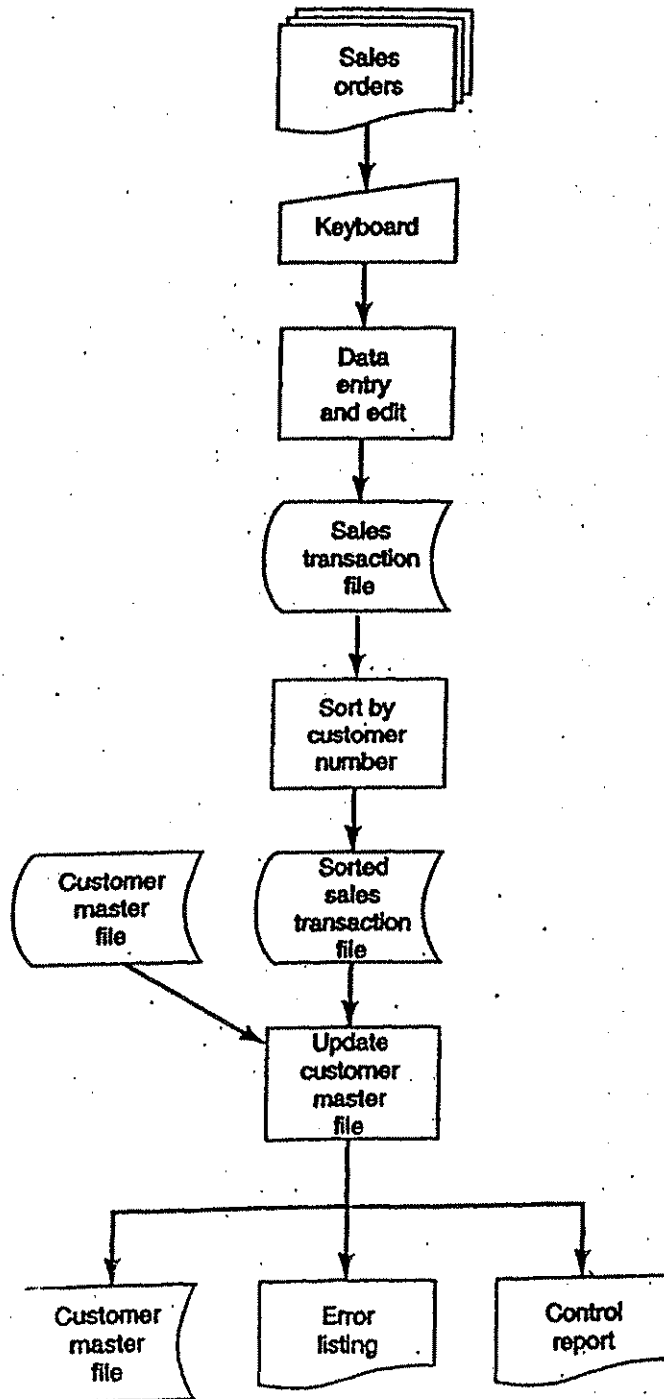
Diagram 1. Answer the questions given below for this flowchart.



1. What type of flowchart is represented by Diagram 1?
2. Prepare a short narrative to accompany the flowchart shown above.
3. Identify and explain at least two controls that are evident in the flowchart.

HANDOUT 1 (cont.).
Tutorial 2 - WEEK 3

Diagram 2. Answer the questions given below for this flowchart.



1. What type of flowchart is represented by Diagram 2?
2. Prepare a short narrative to accompany the flowchart shown above.
3. What processes are performed in this flowchart?
4. What are the outputs of this flowchart?