

DIVISION OF ECONOMIC AND FINANCIAL STUDIES

ACCG250 ACCOUNTING SYSTEMS DESIGN

UNIT OUTLINE—SEMESTER 2 2004

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; and databases and data modelling
- An examination of controls used in accounting information systems
- A discussion of computer crime, and ethics, as they pertain to information systems
- An exploration of the processes of systems planning and development
- An introduction to information and knowledge processing systems (including decision support systems), and electronic commerce

Textbooks and Materials

The prescribed materials for the course are:

- Boyce G and Blair B. *Accounting Systems*. (Sydney: McGraw-Hill 2004).
 - Neish W and Kahwati G. *Computer Accounting Using MYOB Version 13* Seventh edition. (Sydney: McGraw-Hill 2004)
 - **MYOB Accounting Test Drive Version 13 (ONLY VERSION 13 MAY BE USED)**
- ❑ 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 77777356-9.)
 - ❑ 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 007471427-9.)
 - ❑ Boyce and Blair (2004) and Neish and Kahwati (2004) are available from the Co-Op Bookshop as a package, at a substantially reduced price (ISBN 8888893164)
 - ❑ 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 Test Drive is available on the CD ROM that comes with the Neish and Kahwati text.

The Orientation of ACCG250

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:

- As users of information systems and technology
- As managers of information systems and technology
- As designers of organisational systems (particularly as part of a multidisciplinary team)
- As evaluators of information systems and technology
- As auditors of information systems and technology
- 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. The communication skills will be developed via tutorial discussions. The writing, reading and comprehension skills will be promoted via set tutorial questions from the textbook, tutorial discussions, MYOB assignments and examinations. The computing skills will be developed through the two MYOB assignments and the use of the Internet to supply students with lecture outlines, review tests and other relevant information. Both the problem solving and critical analysis skills will be enhanced through case studies, tutorial exercises and examinations.

Teaching Staff

- | | | |
|--|------------------|--------------------------------|
| ➤ Bill Blair
(Lecturer in Charge) | <i>Room</i> | C5C442 |
| | <i>Telephone</i> | 9850 6873 (includes voicemail) |
| | <i>Fax</i> | 9850 8497 |
| | <i>Email</i> | bill.blair@efs.mq.edu.au |
| ➤ Supriya Eliezer
(Unit Administrator)
(Lecturer & Tutor) | <i>Room</i> | C5C 420 |
| | <i>Telephone</i> | 9850 9193 |
| | <i>Fax</i> | 9850 8497 |
| | <i>Email</i> | seliezer@efs.mq.edu.au |

- | | | |
|--|---|---|
| ➤ Barbara Nevicky
(Lecturer & Tutor) | <i>Room</i>
<i>Telephone</i>
<i>Fax</i>
<i>Email</i> | C5C 418
9850 9192
9850 8497
bnevicky@efs.mq.edu.au |
| ➤ Sam Jebeile
(Lecturer) | <i>Room</i>
<i>Telephone</i>
<i>Fax</i>
<i>Email</i> | C5C 430
9850 8572
9850 8497
sjebeile@efs.mq.edu.au |
| ➤ Chris Searchfield
(Lecturer) | <i>Room</i>
<i>Telephone</i>
<i>Fax</i>
<i>Email</i> | C5C 414
9850 8462
9850 8497
csearchfield@efs.mq.edu.au |
| ➤ Other Tutors | Contact details to be advised | |

Any matters of an administrative nature should be directed to the Unit Administrator. 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 two 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. 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.

Participation of students, especially in tutorial discussions, is an important part of the unit. A record of tutorial **attendance** and **participation** will be kept and a mark out of 10 will be awarded. Students should always come well prepared for each tutorial so as to enable a robust discussion of the issues raised by the set case studies and questions. As a guide to the minimum level of preparation expected *prior to* the weekly tutorial: (1) read the relevant chapter(s) of the text(s); and (2) prepare (in writing—even if only in point form) for discussion the set tutorial questions. The number of set questions each week has been limited to ensure that students have sufficient time to prepare in this manner and it is anticipated that the level of preparation will be reflected in quality discussions! Where questions involve MYOB work or the use of Internet resources, it is expected that students will also have completed this work *prior to* the tutorial.

Assessment

The assessment for the unit will consist of the following four components:

<i>COMPONENT</i>		<i>ASSESSMENT PERCENTAGE</i>
<u>1. Tutorial Participation</u>		10%
<u>2. Review Tests</u>		
Review Test 1	5	
Review Test 2	5	10%
<u>3. MYOB Assignment</u>		
MYOB Part 1	10	
MYOB Part 2	10	20%
<u>4. Final Examination</u>		<u>60%</u>
	<i>Total</i>	<u>100%</u>

To be eligible to pass the unit overall it is necessary to perform satisfactorily in **each** of the above four components. Students must attend at least **9 out of the 12 tutorials to be satisfactory on attendance**. Your final grade for the unit will take account of your overall performance (in total) *and* your individual performance in *each* component of assessment.

➤ ***Review tests***

These will consist entirely of multiple choice questions drawn from the content of the texts.

Review Test 1 will examine *Documentation and Ethics*

Review Test 2 will examine *Controls*

Students must submit their answers via the ACCG 250 website at :

<http://online.mq.edu.au/public/ACCG250/>

(Please make sure you type this in exactly as the address is case sensitive.)

For all MYOB assignments late submissions will be penalised at the rate of ten percent of the available marks per day or part thereof.

MYOB assignments should be accompanied by the Cover Sheet that is available for printing from the ACCG250 website. Failure to comply with this requirement will attract a ten percent penalty of the available marks.

➤ ***MYOB Assignment Part 1***

Details will be provided separately in tutorials and on the ACCG 250 website in Week 2. The assignment is due for submission during regular tutorials in Week 6.

➤ ***MYOB Assignment Part 2***

Details will be provided separately in tutorials and on the ACCG 250 website in Week 6. The assignment is due for submission during regular tutorials in Week 9.

➤ ***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 it is likely to include a combination of multiple-choice, short-answer, and essay-style questions.

**ACCG250 ACCOUNTING SYSTEMS DESIGN
LECTURE AND TUTORIAL PROGRAM—SEMESTER 2 2004**

Week and Lecturer	Lecture (Tuesday 7–9 pm) (Thursday 5-7 pm) Week commencing:	Topic	Text Topic Number	Tutorial questions
1 BB	August 2 nd	Introduction to Information Systems and Their Capabilities	1	None
2 BB	August 9 th	Documenting AIS <i>and</i> Introduction to MYOB	3 NK 1	RQ 28, 29, 31 (p. 37) Minicase 1(p.40) NK – Ex 1.2 (p. 1-61 to 1-62)
3 BN	August 16 th	Ethics and Computer Crime	2 NK 2 & 3	Activities 2 & 3 (p. 91) <i>Handout 1</i> NK – Ex 2.2 (p. 2-50)
4 BN	August 23 rd	Ethics and Computer Crime	2 NK 3	RQ 1, 9 & 10 (p.74) DQ 6 (p. 258) RWC 3 (p.261) NK – Ex 5.5 (p. 5-88 to 5-89)
5 SJ	August 30 th	Transaction Processing Cycles <i>and</i> MYOB Review Test 1	5 NK 5 & 6	Case 1 (p.397) Case 2 (p.398) <i>Handout</i> questions NK – Ex 4.1 (p.4-56 to 4-58)
6 SJ	September 6 th	Electronic Commerce and transactions in MYOB MYOB Assignment Part 1 due	7 NK 7	Q 17-3 (p.143) Q 17-21 (p. 150) Q 17-23 (p. 152)
7 BB	September 13 th	Databases	11 NK 5 & 6	DQ 1 (p. 325) RWC 3 (p.329) NK – 5.5 (p.5-90 to 5-92)
	September 20 th until October 4 th	MID-SEMESTER BREAK	NO CLASSES	

**ACCG250 ACCOUNTING SYSTEMS DESIGN
LECTURE AND TUTORIAL PROGRAM—SEMESTER 2 2004**

Week and Lecturer	Lecture (Tuesday 7-9 pm) (Thursday 5-7 pm) Week commencing:	Topic	Text Topic Number	Tutorial questions
8 SE	October 4 th	Information System Controls	8 NK 4	DQ 3 (p. 210) DQ 7 (p. 210) RWC 3 (p. 212) NK – 6.2 (p. 6-61 to 6-63)
9 SE	October 11 th	Information System Controls MYOB Assignment Part 2 due	8 NK 5 & 6	Q 12, 15, 16 & 19 (p. 239) RW MiniCase 1 (p. 239 -240)
10 CS	October 18 th	Systems Development and ERP	10 & 6	Case Study p. 241-242 Case 7 (p. 405) Handout questions
11 CS	October 25 th	Systems Development and ERP Review Test 2	10 & 6	<i>RQ 1, 3 & 4 (p. 293)</i> <i>Minicase 2 (p. 40-41)</i>
12 BB	November 1 st	Decision Support and Artificial Intelligence	13	RWC 2 (p.173) Case 7 (p. 405) Handout Questions
13 BB	November 8 th	MYOB Wrap-up and Unit Summary		<i>Short Answer Questions 5, 8, 9 & 10 (p. 391)</i>

<p>Lecturers: BB = Bill Blair SE = Supriya Eliezer SJ = Sam Jebeile BN = Barbara Nevicky CS = Chris Searchfield</p>	<p>In the weeks when an MYOB assignment is due, you should hand it to your tutor during your regular tutorial. Late submissions will be penalised as detailed elsewhere in this outline.</p>	<p>All questions from Boyce & Blair unless coded NK NK = from the Neish and Kahwati text RWC = Real World Case DQ = Discussion Question RQ = Review Question</p>
--	---	---