



DIVISION OF ECONOMIC AND FINANCIAL STUDIES

ACCG250 ACCOUNTING SYSTEMS DESIGN

UNIT OUTLINE—SEMESTER 1 2005

ABOUT THIS UNIT

This unit, designated at 3 credit points, 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 modeling
- An examination of controls used in accounting information systems
- A discussion of information systems ethics
- An exploration of the processes of systems planning and development
- An introduction to enterprise resource planning systems
- An introduction to electronic commerce

Prerequisites: ACCG105 (P) or ACCG101 (P); any 100 level COMP or ISYS unit

TEACHING STAFF

- | | | |
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| ➤ Other Tutors
(Part Time Staff) | Contact details to be advised | |

➤ **Weekly Academic Consultation Times**

Details will be provided during Lectures and on the unit Web Page early in the semester

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.

CLASSES

Class contact consists of a weekly two-hour lecture and a one-hour tutorial. There are four lecture times available. **To avoid overcrowding in lecture theatres, students must 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 up and until the end of Week 2. **Requests for changes after Week 2 must be made by Email only to the Lecturer in Charge, and must be justified.**

REQUIRED AND RECOMMENDED TEXTS AND/ OR 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 777777356-9.)
- 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.

UNIT WEB PAGE

The web page for this unit can be found at <http://online.mq.edu.au/public/ACCG250>
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
Internet Chat: ICQ#: 32801246
Face to Face: IT Help Desk, Level 1, University Library
Email: Just Ask form <http://www.lib.mq.edu.au/justask/>
24/7 Follow the Sun Helpdesk email: ithelp@mq.edu.au

LEARNING OUTCOMES OF ACCG250

General

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

Acquisition of 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 a MYOB assignment and the use of the Internet to supply students with lecture outlines and other relevant information. Both the problem solving and critical analysis skills will be enhanced through case studies, tutorial exercises and examinations.

TEACHING AND ASSESSMENT ISSUES

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.

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.

Students who for reasons of sickness or other misadventure are experiencing difficulties in attending lectures and tutorials or completing assessment tasks are recommended to bring this to the attention of the Unit Administrator. This is a preferred course of action to having to deal with these issues suddenly at **FINAL EXAM TIME**.

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. Mid-semester Examination</u>	15%
<u>3. MYOB Assignment</u>	15%
<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. Your final grade for the unit will take account of your overall performance (in total) *and* your individual performance in *each* component of assessment.

➤ ***Tutorial Participation***

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 in respect of participation. The mark for tutorial participation will be determined by the **random** collection of four sets of weekly answers to tutorial questions. Up to 2 ½ marks will be awarded for each set of weekly answers. 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.

➤ ***Mid-semester Examination***

The mid-semester exam will be conducted online. Details will be provided later.

➤ ***MYOB Assignment***

Details will be provided separately in tutorials and on the ACCG 250 website in Week 5. The assignment is due for submission during regular tutorials in Week 10.

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

The MYOB assignment 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.

➤ ***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.

The University Examination period in First Half Year 2005 is from 15 June to 29 June.

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. Information about unavoidable disruption and the special consideration process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

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 Divisions may wish to signal when the Division's Supplementaries are normally scheduled.)

You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. All students are expected to ensure that they are available until the end of the teaching semester, that is the final day of the official examination period.

PLAGIARISM

The University defines plagiarism in its rules: "Plagiarism involves using the work of another person and presenting it as one's own." Plagiarism is a serious breach of the University's rules and carries significant penalties. You must read the University's practices and procedures on plagiarism. These can be found in the *Handbook of Undergraduate Studies* or on the web at: <http://www.student.mq.edu.au/plagiarism/>

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

UNIVERSITY POLICY ON GRADING

Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results.

It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit.

The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see <http://www.mq.edu.au/senate/MQUonly/Issues/Guidelines2003.doc> or <http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>.

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>.

**ACCG250 ACCOUNTING SYSTEMS DESIGN
LECTURE AND TUTORIAL PROGRAM—SEMESTER 1 2005**

Lectures				
(Monday 10am-12pm) (Wednesday 3-5 pm) (Wednesday 7-9pm) (Friday 3-5pm)				
Week and Lecturer	Week commencing:	Topic	Text Topic Number	Tutorial questions
1 CS	February 28 th	Introduction to Information Systems and Their Capabilities	1 NK1	None
2 BB	March 7 th	Documenting AIS <i>and</i> Introduction to MYOB	3 NK 2	RQ 4, 16, 29 (p. 37) Minicase 2(p.40) NK – Ex 1.2 (p.1-61 to 1-62)
3 BN	March 14 th	Ethics and Computer Crime	2 NK 3	Activities 3 & 4 (p. 91) NK – Ex 2.2 (p.2-50)
4 BN	March 21 st	Ethics and Computer Crime <i>DUE TO PUBLIC HOLIDAYS, THERE WILL BE NO LECTURES ON FRIDAY MARCH 25th, MONDAY MARCH 28th, or WEDNESDAY MARCH 30th.</i>	2 NK 4	RQ 1,4, 9 & 10 (p.74) DQ 5 (p. 258) RWC 3 (p.261) NK – 3.3 NK – 3.4 (p.3-57 to 3-58)
5	March 28 th	<i>THE USUAL FRIDAY LECTURE FOR WEEK 4 WILL BE HELD ON FRIDAY APRIL 1st</i> <i>TUTORIALS WILL BE HELD IN BOTH WEEKS, EXCEPT ON PUBLIC HOLIDAYS</i>	NK 5	*Case 2 (p.398) *Case 3 (p.399) *Questions on Unit Web Page NK – Ex 4.1 (p.4-56 to 4-58)
6 SJ	April 4 th	Transaction Processing Cycles and MYOB	5 NK 6	Case Study and questions on Unit Web Page NK – Ex 5.5 (p.5-88 to 5-92) Print Reports (a) to (e)
7 SJ	April 11 th	Electronic Commerce and transactions in MYOB	11 NK 7	Q 17-2 (p.143) Q 17-21 (p. 150) Q 17-23 (p. 152) NK – Ex 6.1 (p.6-59 to 6-61)
	April 15 th until May 2 nd	<i>MID-SEMESTER BREAK</i>	<i>NO CLASSES</i>	

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Lectures				
(Monday 10am-12pm) (Wednesday 3-5 pm) (Wednesday 7-9pm) (Friday 3-5pm)				
Week and Lecturer	Week commencing:	Topic	Text Topic Number	Tutorial questions
8 BB	May 2 nd	Databases	7	DQ 4 (p.325) RWC 4 (p.330) NK – Ex 7.1 (p.7-63 to 7-66)
9 SJ	May 9 th	Information System Controls	8	DQ2 (p.210) DQ4 (p.210) RWC4 (p.213)
10 SJ	May 16 th	Information System Controls	8	Q.12,15,20,21 & 22 (p.239) RW MiniCase 1 (p.239-240)
11 CS	May 23 rd	Systems Development and ERP	10 & 6	Case Study p.241-242) *Case 7 (p.405) *Questions on Unit Web Page
12 CS	May 30 th	Systems Development and ERP	10 & 6	RQ 1,5 & 8 (p.293) Case - FAA (p.297-301) Q.1, 2 & 4
13 CS	June 6 th	MYOB Wrap-up and Unit Summary	-	RQ 7 (p.293) RWC 2 (p.173) Exercises Q.4 (p.293-294)
Lecturers: BB = Bill Blair SJ = Sam Jebile BN = Barbara Nevicky CS = Chris Searchfield		In the week the 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.		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

