DIVISION OF ECONOMICS AND FINANCIAL STUDIES
Department of Finance and Accounting

Unit Outline

Semester 2, 2005

ACCG250 Accounting Systems Design

Credit points: **3**
Lecturer in Charge: **Yvette Blount**
Prerequistes: **ACCG 105(P) or ACCG101(P); any 100 level COMP of ISYS unit and 18 cp**

Introduction

Accounting information systems can be defined as the application of technology to the capturing, verifying, storing, sorting and reporting of data relating to an organisation's activities. Your position within the accounting profession in the near future will be highly impacted by information systems, hence you will need to be competent with the use, understanding the issues relating to computer based information systems and information technology. As information technology expands, so does the accountants' role, as user, manager, evaluator and designer of accounting information systems. This course has been structured to give students a basic knowledge of management information systems and how accounting in particular is implicated and integrated within the overall schema and more importantly to develop information system competency based vocational skills. Generally this subject will:

- Introduce the concepts and practical knowledge of accounting information systems to students.
- Develop students' understanding of issues relevant to accountants and other stakeholders involved with information systems.
- Develop generic workplace skills that are essential for the future success of students.

Class Information

Administration of Tutorials

Students are required to enroll in tutorials on-line. Tutorials will be closed after the first week of semester. **To avoid overcrowding all students must attend only their own timetabled lecture and tutorial time.** If students wish to change tutorials after week 1, then they need to gain permission personally from the tutor who's class they wish to change to. If permission is granted for the student to attend their tutorial, the tutor will e-mail the students previous tutor updating them of the change and request the student's attendance records.

Attendance

It is important that students attend both the lecture and tutorial sessions as there will be discussion and commentary on each topic area during these sessions. Students are to attend 9 out of 12 tutorials. If they fail to attend this then they automatically fail.

Tutor Expectations

It is expected that students will attend all tutorials, be punctual and perform all required tutorial work prior to attendance, as well as actively participating within class discussions.

Contact Details

NAME	CONTACT INFORMATION		CONSULTATION TIMES
Yvette Blount Lecturer in Charge	*Room* *Telephone* *E-mail*	C5C 411 9850 8514 yblount@efs.mq.edu.au	Thurs 2-4pm
Julie McElroy Unit Administrator Lecturer/Tutor	*Room* *Telephone* *E-mail*	C5C 420 9850 9178 jmcelroy@efs.mq.edu.au	Tues 2-4pm
Kirsty O'Gorman Lecturer/Tutor	*Room* *Telephone* *E-mail*	C5C 418 9850 9177 kogorman@efs.mq.edu.au	Wed 2-4pm

Please restrict consultations to these times whenever possible. Part-time tutors consultation times will be released at the end of Week 1 on webCT.

Aims

By the end of this session you should have the ability to:

- Apply and understand accounting information system concepts.
- Apply generic skills, including writing, research, computing, communication, problem solving and critical analysis skills. This includes the abilities to rationally process information, design logically creative solutions and be able to reasonably forecast, evaluate and understand the impact of your recommendations on the organisation.
- Develop an appreciation of the complexity information systems and how they impact and are integral in many accounting aspects. This requires students to show initiative and self-directed learning by going beyond the subject curriculum and broaden their own learning practices and resources through personal research.
- Be able to understand the role and impact of information systems on the accounting profession accounting and its integration and relationship within the organisation as a whole.

General Objectives

Students should:

- Be able to perform information systems functions from the perspective of users, managers, designers and evaluators.
- Understand how to pose and define a problem in relation to accounting information systems, clarify the issues involved and select and monitor the most effective process to use.
- Be able to critically evaluate a previously unseen organisational situation for its accounting information system issues. This will involve students being able to perform research, both on an independent and individual basis and collaboratively within a group and also to be able to plan,

execute and present autonomous pieces of work (eg a project), in which qualities such as time management and problem solving are evident.

- Be able to access and evaluate information from a variety of sources, this includes deciding information needs, collecting, organising and evaluating information.
- Be able to qualify and construct reasoned arguments to support their position or conclusion and recommendations by being wary of the weaknesses in their interpretation. Understand how to consider new possibilities and create new solutions. Understand the benefits of proposed solutions, uncover underlying assumptions and assess risks and limitations. Students need to be able to communicate these recommendations both orally and in writing in a way that is well-organised. Students will need to re-formulate an understanding of the issues through reflection.
- Be able to apply relevant computer based skills for an accounting package.

Learning and Teaching Strategies

General Strategy

Although imparting information and transmission of knowledge is a component of learning, it is the transformation of this knowledge through conceptual change and the development of vocational skills which is the desired outcome for Accounting Systems Design. As a result of this learning outcome, many learning methods, including collaborative and co-operative learning, discovery-based, problem-based, constructive and active learning will be incorporated within the tutorial, lecture and within your assessments. All of these methods involve interactive learning, rather than passive learning. Overall these methods typically involve the following:

- Provision of authentic, open problems and learning materials presented in a variety of formats and designed to make connection with students previous knowledge and interests.
- Teaching methods which arouse interest, activate prior knowledge, clarify meanings, and model appropriate learning strategies and reflective processes;
- Specific learning strategies to encourage self-regulation of studying; and
- Students monitoring their own strategies and discussing them with other students, to produce a classroom culture that encourages reflection on process (De Corte 1995, 2000 cited in Entwistle, Hounsell & McCune. 2002).

Students are required to be self-directed learners in this approach, although the tutor and lecturer will facilitate and guide students within a supportive atmosphere, it is expected that students will be responsible for their own learning rather than being 'spoon fed' information. This learning should provide students with the means to develop deep learning outcomes. These learning outcomes include:

- The intention to understand ideas for yourself.
- Making links between topics.
- Relating what is learned to the wider world.
- Looking for patterns and underlying principles.
- Checking evidence and relating it to conclusions.
- Examining logic and argument cautiously and critically.
- Becoming actively interested in the course content (Hounsell & McCune 2002).

Subject Presentation

This subject will be presented face-to-face via a two hour lecture and a one hour tutorial and will largely be based on print materials (refer to prescribed texts) with integrated assessment exercises. The MYOB section of this course is a primarily a practical component, rather than theoretical, due to the nature of this section it will mainly be accomplished by independent learning, although some content of this component will be covered in lectures, the expectation is that students will cover this within their own time. Due to the time allocated within the tutorial, mainly the theoretical component will be covered in the hour.

i-lecture

ACCG250 will be using i-lecture for semester 2. I-lecture is a multi-media learning tool which involves both powerpoint slides and audio of the lecture. I-lecture will be made available after each lecture week on webCT within the Lecture folder.

Tutorial Solutions

Guidelines for each week's discussion will be released to the student after each tutorial week on webCT. It is important that student's note that the solutions are only guidelines, and there are many possible answers to tutorial questions, hence the solutions are only to assist students and can not actually replace the benefits gained from attending tutorial discussions.

MYOB Study

MYOB solutions are available from the ACCG250 website and from ERIC.

Resources

Online Website

http://online.mq.edu.au/public/ACCG250.
Students will be able to access the unit webpage by the use of their normal university user/password details. Please contact IT help des if you have any difficulties phone: 9850 4357 or 1800 063 191. Lecture notes can be downloaded from the website mentioned above and are to be bought to the lectures. The Discussion Board is currently available to students this semester. Please read the Rules for the Discussion Board which are found on webCT, as any student that does not abide by these rules will have their webCT access denied. Always constantly check the website for important information, this can be located under 'Handouts and Announcements'. For example all room changes will be placed in this section.

ERIC

Copies of readings, MYOB solutions, general information, unit outline and assignments will be placed in ERIC.

Prescribed textbooks

Blair, B and Boyce, G, 2004, *Accounting Systems*. McGraw-Hill, Australia.
(in study schedule abbreviation BB)

Neish, W and Kahwati, G, 2004, *Computer Accounting Using MYOB Version 13*, 7th edn, McGraw-Hill, Australia.
(in study schedule abbreviation NK)

Study Schedule – High Level View

(Shaded MYOB represents practical component of this subject)

Week	Commencing	Lecturer	Topic	References
1	1 Aug	Yvette Blount	Introduction to Information Systems	BB Ch1
			MYOB: Introduction	NK Ch1
2	8 Aug	Yvette Blount	Systems Development	BB Ch10
			MYOB: GST Basics	NK Ch2
3	15 Aug	Yvette Blount	Systems Development	BB Ch10
			MYOB: General Ledger	NK Ch3
4	22 Aug	Yvette Blount	Ethics	BB Ch2
			MYOB: Cash Transactions	NK Ch4
Week 4 - Review Test 1 (7.5%) (Introduction to Information Systems and Systems Development Topics)				
5	29 Aug	Yvette Blount	Ethics	BB Ch2
			MYOB: Accounts Receivable	NK Ch5
Week 5 MYOB Assignment 1, part a (10%)				
6	5 Sept	Julie McElroy	Security and Control	BB Ch8 Reading ERIC
			MYOB Accounts Payable	NK Ch6
7	12 Sept	Julie McElroy	Security and Control	Reading ERIC
			MYOB: Inventory & Integration	NK Ch7
MID SEMESTER BREAK 19TH SEPT - 30TH SEPT				
8	4 Oct	Yvette Blount	E-Commerce	BB Ch11
Week 8 Review Test 2 (7.5%) (Ethics and Security and Control Topics)				
9	10 Oct	Yvette Blount	Documentation	BB Ch 11
Week 9 MYOB Assignment 2, part b (10%)				
10	17 Oct	Kirsty O'Gorman	Databases	BB Ch 7
11	24 Oct	Kirsty O'Gorman	Types of Information Systems	BB Ch 4
12	31 Oct	Bill Blair	Transaction Processing Systems and MYOB Wrap-up	BB Ch5
13	7 Nov	Yvette Blount	Accounting Systems Wrap-up	

A detailed study schedule is available on webCT, which includes tutorial questions. Please download before your first tutorial.

Assessment

Assessment summary

Item	Description	Value	Date Due
1	Tutorial Attendance and Participation (3% attendance, 2% participation)	5%	Ongoing
2	Assignment 1, part a	10%	29th August (week 5)
3	Assignment 2, part b	10%	10th October (week 9)
4	Review Test 1	7.5%	22nd August (week 4)
5	Review Test 2	7.5%	4th October (week 8)
6	Final Examination	60%	
Total		100%	

Outline of Assessments

1. Attendance (value 3%, ongoing)

Students have to attend 9 out of 12 tutorials in order to pass this course. If students exceed the mandated 3 absences allowed, then they are required to show supporting documentation to the Lecturer in Charge, to provide evidence for why they have not attended, otherwise, they will be awarded a 'Fail' grade.

Class Participation (2%, ongoing)

Students will be assessed on their knowledge, understanding and ability to critically evaluate the issues raised in each weekly topic. Students should be prepared to discuss the lecture and tutorial material and contribute to the discussion of questions and problems set in relation to each weekly topic. Students are also encouraged to participate in discussion that extend beyond these set questions and evaluate relevant issues.

2. Assignment 1 part a (10%, due week 5)

Content Area	MYOB NK Ch1, 3 & 4
Description	Students are to complete a practical computing component in MYOB.
Skills	Apply relevant computer based skills for an accounting package, which you have learnt on an independent basis. This will aid in your ability to solve problems and learn independently.

3. Assignment 2 part b (10%, due week 9)

Content Area	MYOB NK Ch 5, 6 & 7
Description	Students are to complete a practical computing component in MYOB, which continues from Assignment 1. They are to correct any problems that they may have incurred in the first assignment before continuing with the second.
Skills	Apply relevant computer based skills for an accounting package, which you have learnt on an independent basis. This will aid in your ability to solve problems and learn independently. Reflect on your mistakes, and understand why you went wrong.

4. Review Test 1 (7.5%, conducted in week 4)

Content Area	System Development
Description	Students are to complete an on-line (webCT), multiple choice test, which is approximately 30 minutes in duration.
Skills	Be able to evaluate, synthesise and comprehend system development concepts.

More information on the revision test will be provided during lectures and on webCT.

5. Review Test 2 (7.5%, conducted in week 8)

Content Area	Ethics and security and control
Description	Students are to complete an on-line (webCT), multiple choice test, which is approximately 30 minutes in duration.
Skills	Be able to evaluate, synthesise and comprehend ethics and security and control concepts.

More information on the revision test will be provided during lectures and on webCT.

Assignment Extensions

- As indicated above requests for extensions **must** be submitted to the Lecturer-in-Charge before the due date.
- Grounds for extensions include illness and misadventure, but **do not** include study pressure from other subjects, personal social and sporting arrangements. It is important that students organize their time efficiently and effectively to ensure that such activities do not affect their ability to meet subject deadlines. On occasions this may require working ahead of the schedule.
- Extensions of more than one week will not normally be granted.
- When an extension has been granted. Appropriate supporting documentation must be attached to the assignment at the time of submission to the Lecturer – in- Charge.

Assignment Penalty

For everyday late the penalty is 10% deduction for each day.

Assignment Administration

- Please ensure that the coversheet for the MYOB assignments are downloaded from webCT, filled in and stapled to the front of your assignment.
- These assignments are to be handed in your regular tutorial during the week of submission. If for any reason you can not attend that tutorial your assignment is to be placed in the assignment pigeon hole within ERIC - do not hand your assignment in to another tutor.

Marking Criteria for Assignments

Assessment Marking
All assignments will be assessed on the basis of a combination of norm and criterion referencing with marks and grades being awarded by referencing to a combination of predetermined standards and performance of other students in the subject.

Criterion referencing means awarding marks and grades by reference to a set of predetermined observable performance outcomes and standards as outlined in the marking criteria for assignments. It provides a focus for teaching and learning and specifies for the lecturer and student what is required from the assessment task.

Norm referencing means awarding marks and grades by reference to the performance of other students in the subject. The relationship between performance and grades is entirely dependent on the standards of the other members of the student cohort.

Plagiarism

It is unfair to honest students if other students cheat or plagiarise. Macquarie university defines plagiarism as 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. Plagiarism includes, but is not limited to:

- Paraphrasing the work of another person;
- Directly copying any part of another person's work;
- Summarizing the work of another person'
- Using or developing an idea or theme derived from another person's work.

It is essential that you are aware of the University practices and procedures which are concerned with plagiarism, which can be found in the Handbook of Undergraduate Studies or at http://www.student.mq.edu.au/plagiarism/

Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

Grading

Macquarie University Policy
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.

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.

Grades

HD **(85-100%)**	High Distinction An outstanding level of achievement in relation to the assessment process
DI **(75-84%)**	Distinction A high level of achievement in relation to the assessment process
CR **(64-74%)**	Credit A better than satisfactory level of achievement in relation to the assessment process.
PS **(50-64%)**	Pass A satisfactory level of achievement in relation to the assessment process
FL **(0-49%)**	Fail An unsatisfactory level of achievement in relation to the assessment process

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

Study success workshops are a service provided by the International Student Services (E3A247). These workshops include reading strategies, test preparation and writing skills. If you want to know more please contact Dr Justin Dutch E3A Level 1, telephone: 9850 6 940 or justin.dutch@io.mq.edu.au.

Version: 2005s2 Final		Office Use Only
Prepared by	J McElroy	
Approved by	Y Blount	