



ACCG251 ACCOUNTING AND INFORMATION SYSTEMS

UNIT OUTLINE—SEMESTER 1 2006

Unit Description

This unit introduces students to the study of accounting information systems and the relationship between accounting and information systems more generally. The unit will draw on the following areas:

- Introduction to accounting information systems and the technology of information systems
- Considerations relating to the users and uses of accounting information systems
- Transaction processing systems, with a particular focus on the accounting software package QuickBooks
- Controls in accounting information systems
- Information systems ethics
- The processes of systems planning and development
- Information and knowledge processing systems (including decision support systems)
- Electronic business systems
- Auditing of computer-based information systems
- Networks and telecommunications within systems

Overall, the unit seeks to:

- Develop and enhance students' conceptual and practical knowledge of accounting information systems.
- Develop students' understanding of a range of issues relevant to accountants and other stakeholders involved with and affected by information systems.
- Develop generic workplace skills that are essential for the future success of students.

Note: students **cannot** gain credit towards their degree for this unit *and* ACCG250 Accounting Systems Design and Development.

The Orientation, Aims and Objectives of ACCG251

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

The unit aims to develop students' abilities 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 process information, to understand and critically analyse problem situations, to design logical and creative solutions, to make recommendations, to communicate orally and in writing, and to reasonably forecast, evaluate and understand the impact of recommendations on particular organisations. These skills are regarded as highly beneficial in the context of accounting information systems and more broadly in educational, professional, workplace, and social environments.
- Develop an appreciation of the complexity information systems and how they impact and operate in many accounting and non-accounting contexts. This requires students to show initiative and self-directed learning by going beyond the curriculum to broaden their own learning practices and resources through personal research.
- Understand the role and impact of information systems on the practice of accounting and its integration and relationship within organisations and society as a whole

Generic skill development will be incorporated throughout the semester in the various components of the course. For example, communication skills will be developed via tutorial discussions; writing, reading and comprehension skills will be promoted via set tutorial questions from the textbook, tutorial discussions, QuickBooks assignments and examinations; general computing skills will be developed through the QuickBooks assignments and the use of the Internet to supply students with lecture outlines, review tests and other relevant information; problem solving and critical analysis skills will be enhanced through case studies, tutorial exercises and examinations.

The objectives of the unit include developing a range of student abilities and skills, such as:

- Performing information systems functions from many perspectives, including those of users, managers, designers and evaluators.
- Understanding how to pose and define a problem in relation to accounting information systems, clarify the issues involved and select and monitor processes.
- Being able to critically evaluate a previously unseen situation for its accounting information system issues. This will involve 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, in which qualities such as time management and problem solving are evident.
- Accessing and evaluating information from a variety of sources. This includes deciding information needs, collecting, organising, and evaluating information.
- Constructing reasoned arguments to support a position or conclusion and to make recommendations. Understanding how to consider new possibilities and create new solutions. Examining the costs and benefits of proposed solutions, uncovering underlying assumptions, risks, and limitations.
- Communicating recommendations, both orally and in writing, in a way that is clear and well-organised.
- Re-formulating understanding of issues through active reflection.

- Applying relevant computer based skills for an accounting software package

Textbooks and Materials

The prescribed materials for the unit are:

- Blair B and Boyce G. Accounting Systems with Social and Organisational Perspectives. (Sydney: Wiley 2006).
- Neish W and Saccasan M. Computer Accounting Using QuickBooks QuickBooks Pro (2006), with QuickBooks software
 - The Blair and Boyce 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.)
 - The Neish and Saccasan text is essential for the QuickBooks component of the course, including the assignment. (Available from the Co-Op Bookshop on campus)

Teaching Staff

- **Bill Blair** **Lecturer in Charge**
Room: **E4A 339**
Phone: **(02) 9850 6873**
Email: **wblair@efs.mq.edu.au**
- **Gordon Boyce** **Lecturer**
Room: **E4A 340**
Phone: **(02) 9850 8530**
Email: **gboyce@efs.mq.edu.au**
- **Barbara Nevicky** **Lecturer and Unit Administrator**
Room: **E4A 352**
Phone: **(02) 9850 9192**
Email: **bnevicky@efs.mq.edu.au**
- **Kirsty Ryken** **Lecturer**
Room: **E4A 353**
Phone: **(02) 9850 9177**
Email: **kryken@efs.mq.edu.au**
- **Other Tutors** Contact details to be advised on WebCT

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.

Class Contact, Preparation, and Participation










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 and will cover a range of areas not specifically covered in the textbook, 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 are also expected to have read Case Study 6 (pages 700 – 702 of the Blair & Boyce textbook) prior to lecture week 4. Case study 6 will be used in an ongoing basis throughout the lectures during the semester.

Participation of students, especially in tutorial discussions, is an important part of the unit. A record of tutorial **preparation** and **participation** will be kept and a mark out of **10** will be awarded. This mark will be awarded from **four (4)** random collections of tutorial homework during the semester by your tutor. Each collection will be marked out of 2.5 marks. Failure to attend your designated tutorial when the work is collected by your tutor will result in a zero mark. You cannot submit this work in another tutorial during the week because the other tutors might not decide to collect the homework in that week.

Students are expected to spend sufficient time each week preparing for their tutorial and lecture. Time should be allowed for critical thought to be given to the content of the text (and lecture 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 tutorial discussions (and in assessable work). 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.

At a minimum, the following tasks should be undertaken in each week:

-  Check the ACCG251 Unit Website for any Announcements, Lecture 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 Tutorial Questions, as outlined in the Tutorial 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. Tutorials are not merely a forum where the tutor provides “answers” to students who make little active contribution!
-  Where questions involve QuickBooks work or the use of Internet resources, it is expected that students will have completed this work *prior* to their scheduled tutorial.
-  The four random collections of **tutorial homework** must be handed in at your scheduled (timetabled) tutorial by yourself (i.e. *not by a friend*). Keep a copy for your own use, and to add notes in class. Work handed in may not be handed back.
-  Print out the Lecture Outline (if available) and bring it to class.
-  You are not required to have read or studied the Lecture Outline in detail prior to class. Lecture Outlines should be available on the ACCG251 Unit Website by Friday afternoon of the preceding week.
-  Each week, you are required to read the relevant chapters of the text, and to prepare the assigned 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! Tutorials 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 a passive learner, helping the material sink in deeper and minimizing 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.

Tutorials 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.

Students are responsible for taking their own notes in relation to tutorial questions. Set solutions or suggested answers will *not* be provided by the tutor and will not be made available on the ACCG 251 website or in any other location.

Assessment

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

<u>1. Tutorial Preparation & Participation</u>		10 marks
<u>2. Review Tests</u>		
Review Test 1	5	
Review Test 2	5	10 marks
<u>3. QuickBooks Assignment</u>		
Part 1	10	
Part 2	10	20 marks
<u>4. Final Examination</u>		60 marks
	<i>Total</i>	<u>100 marks</u>

To be eligible to pass the unit overall it is necessary to attend at least **10 out of the 12 tutorials for satisfactory attendance**. Students who miss a tutorial due to illness or misadventure must complete and submit an *Advice of Absence Form* with the necessary attached documentation through Student Services (Note: Documented absences will be accepted as attendance for the relevant tutorial). Students must also perform satisfactorily in the following *three components*– **Review Tests, QuickBooks Assignments** and the **Final Examination**. 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 Preparation and Participation

Prior preparation and active participation in tutorials 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 tutorial each week and to come to class prepared to contribute to class discussions. Please refer to pages 3 and 4 of this Unit Outline and the Tutorial Schedule on pages 8 and 9, for a guide to what is expected of students.

Participation in tutorials is grounded in good preparation, therefore you will be assessed for tutorial preparation and participation on the basis of your level of demonstrated preparedness

for the tutorial. 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 answers to *four randomly selected tutorial weeks set questions* as determined by your individual tutor. The tutor will not give any advanced notice of when they will collect the assessable work so it is important that you come with answers prepared for every week of the semester. The last column of the Tutorial Schedule (pages 8 & 9 of this Outline) indicates the set work for each week. On each occasion that the work is collected by your tutor, it will be assessed by the tutor on a scale that ranges from inadequate preparation for tutorial discussion (0 marks) to excellent preparation for tutorial 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.

You are only permitted to hand tutorial work in at your registered tutorial.

➤ **Review tests**

These will consist entirely of multiple choice questions drawn from the content of the Blair and Boyce textbook.

Review Test 1 will examine *Users of Accounting Information Systems and Transaction Processing Systems and Cycles*

Details regarding the online availability of Review Test 1 will be announced on the ACCG 251 website in week 4.

Review Test 2 will examine *Information System Controls*

Details regarding the online availability of Review Test 2 will be announced on the ACCG 251 website in week 9.

Students must submit their answers via the ACCG251 website accessed through the Macquarie University Online Teaching Facility (MUOTF): <http://online.mq.edu.au/>

Students are responsible for saving their answers as they do the online tests.

➤ **QuickBooks Assignment Part 1**

Details will be provided separately in tutorials and on the ACCG251 website in Week 2. The assignment is due for submission during regular tutorials in Week 6. Students must submit a “zipped” file on a floppy disk with their assignment.

QuickBooks Assignment Part 2

Details will be provided separately in tutorials and on the ACCG251 website in Week 6. The assignment is due for submission during regular tutorials in Week 9. Students must submit a “zipped” file on a floppy disk with their assignment.

For all QuickBooks assignments late submissions will be penalised at the rate of ten percent of the available marks per day or part thereof. QuickBooks assignments should be accompanied by the Cover Sheet that is available for printing from the ACCG251 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.

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/uchs/>

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

Macquarie University provides a range of Academic Student Support Services. Details of these services can be 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 2006 Handbook of Undergraduate 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.reg.mq.edu.au/Forms/APSCons.pdf> 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).

**ACCG251 ACCOUNTING AND INFORMATION SYSTEMS
LECTURE AND TUTORIAL PROGRAM—SEMESTER 1 2006**

Week and Lecturer	Lecture Week commencing:	Topic	Text Topic Number	Tutorial questions
1 BB	27 th February	Introduction to Accounting Systems and Users of Accounting Information Systems	B&B Chapters 1 & 2	None
2 BB	6 th March	Transaction Processing Systems <i>and</i> QuickBooks (Part 1)	N&S Chapter 1 B&B Chapter 10	N&S 1.1 p. 1-41 B&B DQ 1 & 2 (p. 53) Problem 2 (a), (b) & (c) (p. 54-55) CS – Questions 1,2 & 3 (p. 24)
3 BB	13 th March	Transaction Processing Cycles <i>and</i> QuickBooks (Part 2)	N&S Chapter 2 B&B Chapter 10	N&S 2.1 Part A p. 2-47 to 2-50 B&B Activities 3 & 4 (p.504) DQ 3 (p. 502) Problem 5 (p.507)
4 GB	20 th March	Information Systems Ethics – Part 1	N&S Chapter 2 B&B Chapter 3	N&S 2.1 Part B p. 2-50-51 B&B DQ 10 (p.504) DQ 25(p.502) Minicase (p.512-513) Questions 1,2 & 3
5 GB	27 th March	Information Systems Ethics – Part 2 Review Test 1	N&S Chapter 3 B&B Chapter 3	N&S 3.2 p.3-59 to 3-63 B&B DQ 2 (p.127) DQ 6 (p.127) Problem 5 (p.131)
6 BN	3 rd April	Information System Controls (Part 1) QuickBooks Assignment Part 1 due	N&S Chapter 4 B&B Chapter 4	N&S 4.2 p. 4-47 to 4-50 B&B DQ 11 (p.127) Case Study 3 (p.694-695) Questions 1,2 &3
7 BN	10 th April	Information System Controls (Part 2)	N&S Chapter 5 B&B Chapter 4	N&S 5.1 p. 5-44 to 5-46 B&B DQ 2 p. 193 Problem 9 p. 196 Case Study 1 Question 1 p.690

		MID-SEMESTER BREAK NO CLASSES		
8 KR	1 st May	Other Types of Information Systems Transactions in QuickBooks	N&S Chapter 6 B&B Chapter 14	N&S 6.2 p. 6-43 to 6-45 B&B DQ 10 p.194 Case Study 8 Questions 1, 2 & 3 (a & b) p. 706
9 BB	8 th May	Electronic Business Systems QuickBooks Assignment Part 2 due	B&B Chapter 13	B&B RQ 8 & 10 p. 647 Also check ACCG 251 Website for additional questions
10 GB	15 th May	Systems Planning and Development (Part 1) Review Test 2	B&B Chapter 6	B&B RQ 3, 4 & 22 (p.610) Case Study 5 – Question 6 p. 699 Case Study 8 – Question 4 (p. 705 -706)
11 GB	22 nd May	Systems Planning and Development (Part 2)	N&S Chapter 7 B&B Chapter 6	N&S 7.1 p.7-51 to 7-54 B&B DQ 1 p.296 DQ 11 p.297 Problem 5 p.300
12 BB	29 th May	Auditing of computer-based information systems	B&B Chapter 15	B&B Case Study 4 p.696 Questions 2 & 3 Case Study 5 p.698 Questions 1 & 2
13 BB	5 th June	Unit Summary Read CA –Goldstein's (B&B p. 684-685) and be prepared to answer Questions 1 & 2 during the lecture.		B&B DQ 1 & 2 (p. 679) CA –Stephanie Rose Company Questions 1 & 2 (p. 682)

<p>Lecturers: BB = Bill Blair GB = Gordon Boyce BN = Barbara Nevicky KR = Kirsty Ryken</p>	<p>In the weeks when a QuickBooks assignment is due, you should hand it to your tutor during your scheduled tutorial. Late submissions will be penalised as detailed elsewhere in this outline.</p>	<p>All questions from Blair & Boyce unless coded N&S N&S= Neish and Saccasan text DQ=Discussion Question CA = Case Analysis CS= Case Study RQ= Review Question</p>
--	--	--