

ACCG250 Accounting Systems Design and Development

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

Students should read this unit outline carefully at the start of the semester, as it contains essential information about this subject.

Introduction

Accounting information systems can be defined as the application of technology to capture, verify, store, sort and report data relating to an organisation's activities. Your position within the accounting profession will be highly impacted by information systems, consequently this course has been structured to give you a basic understanding of issues on the social and organisational perspectives of information systems and competency based vocational skills. It is important to note that this subject is an *issue* based subject and not a technical subject, and it is primarily competency based as opposed to content based. The aims, general objectives, learning and teaching strategies and assessments have been constructively aligned, which means success in this subject requires you to demonstrate your ability to achieve the aims and general objectives of this unit, so please read the following carefully and implement this in your study. This unit outline provides a broad, high-level overview of expectations, requirements and general administration for ACCG250, specific details of tutorial questions and assessments are located in other documents found 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 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 and Development. 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 tutorials, lectures 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 student's 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).

Specific Strategy

To achieve these teaching aims and objectives the following transformation from content based learning to competency based learning will be integrated into ACCG250.

FROM CONTENT MEASUREMENT	TO PERFORMANCE (COMPETENCY) MEASUREMENT
Behavioural approach to learning and assessment <ul style="list-style-type: none"> • Accumulation of isolated facts and skills • Assessment activity separate from instruction • Assessment of discrete, isolated knowledge and skills 	Cognitive approach to learning and assessment <ul style="list-style-type: none"> • Application and use of knowledge using effective, creative and analytical problem solving skills. • Assessment integrated with teaching and learning through learning portfolio to assist in life-long learning and the use of reflection • Integrated and cross-disciplinary assessment
Paper-pencil assessment <ul style="list-style-type: none"> • Textbook-based knowledge • Academic exercises 	Authentic assessment <ul style="list-style-type: none"> • Use of knowledge in real life contexts • Meaningful tasks, including the ability to present, discuss, and defend views effectively through formal and informal written communications.
Single occasion assessment	Learning Portfolios: samples over time
Single attributes assessments <ul style="list-style-type: none"> • Isolated knowledge or discrete skills 	Multidimensional assessments <ul style="list-style-type: none"> • Knowledge, abilities, thinking processes, metacognition and affect.
Major emphasis on individual assessment <ul style="list-style-type: none"> • Students assessed individually with much secrecy surrounding the tests 	Group assessment <ul style="list-style-type: none"> • Collaborative learning and products

Adapted from: Herman et al. (1992): A practical Guide to Alternative Assessment. Association for Supervision and Curriculum Development, p 13.

Contact Details

NAME	CONTACT INFORMATION		CONSULTATION TIMES
Yvette Blount Lecturer in Charge	<i>Room</i> <i>Telephone</i> <i>E-mail</i>	E4A 341 9850 8514 yblount@efs.mq.edu.au	Wednesday 10:00am to 12:00pm
Chadi Aoun Unit Administrator A/Lecturer	<i>Room</i> <i>Telephone</i> <i>E-mail</i>	E4A 354 9850 9178 caoun@efs.mq.edu.au	Tuesday 2:00pm to 3:00pm & Thursday 2:00pm to 3:00pm
Gordon Boyce Lecturer	<i>Room</i> <i>Telephone</i> <i>E-mail</i>	E4A 340 9850 8530 gboyce@efs.mq.edu.au	See WebCT

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

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. WebCT will also be used extensively, with the e-learning tools, ilecture and use of the discussion board.

Tutorials

Students are required to enrol 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, they need to gain permission personally from the tutor whose class they wish to change to, as well as get written approval from the unit administrator. **Information on tutorial times and tutor allocations will be placed on WebCT, so please monitor this site for relevant information and possible changes to tutorial times.** 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 in class discussions. When a tutorial occurs on a public holiday students are expected to attend another tutorial class. ***Tutorial Solutions Guidelines-*** Guidelines for each week's tutorial questions will be released after each submission of the learning portfolio on WebCT. Solutions are **only general guidelines and are provided for feedback**. As this is an issue based subject, there are multiple interpretations, perspectives and possible solutions (therefore they should not be viewed as the only right answer), for this reason the solutions are only to **assist** students understanding, and not to replace your own interpretation. Releasing tutorial solutions can not replace the benefits gained from undertaking the tutorial preparation and attending tutorial discussions, hence you will not succeed in this course by rote learning the guideline solutions.

WebCT

i-lecture

I-lecture is a multi-media learning tool which provides an audio of the lecture. I-lecture will be made available after each lecture week on WebCT. The most effective way to use ilecture is to download the lecture slides and have them in front of you while the audio is playing.

Discussion Board

Before asking tutors and lecturers questions please check the Discussion Board. This is an excellent forum for students to communicate and help each other, therefore it is advocated that you use this facility. Please read the Rules for the Discussion Board which are found on WebCT (as well as discussed in lecture one), as any student that does not abide by these rules may be denied access to WebCT.

QuickBooks Study

The QuickBooks section of this course is a practical component, rather than theoretical, due to this, the best suited learning strategy is independent study, hence this component will not be covered during lectures or tutorials. Independent study of QuickBooks will require the student to use their own discretion of what and how they should progress through this area in order to successfully complete the assignments. Due to the self-direct learning strategy for QuickBooks, there are no set exercises for this component and the text should be used as a reference point to complete the assignments.

Resources

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

As WebCT will be used extensively in this subject, please ensure that you access this website on a regular basis by using your university user/password details. Please contact the IT help desk if you have any difficulties (9850 4357 or 1800 063 191). Lecture notes can be downloaded from the website mentioned above and can be brought to the lectures. There is also a copy of this unit outline on this web page. **Always check the website for important information as this is our main way of communicating with you.**

E-Reserve

Extra readings and references will be placed on a link on WebCT, known as e-reserve. Your tutorial problems will be based on material and resources located at this link. Please download all relevant information to complete your tutorial questions and additional learning portfolio questions.

Prescribed textbooks

Blair, B and Boyce, G, (2006), *Accounting Systems with Social and Organisational Perspectives*, John Wiley, Australia. (ISBN 0-470-81063-7) (*in study schedule abbreviation BB*)

Neish, W and Saccasan, M (2006), *Using QuickBooks Accounting Software*, McGraw-Hill, Australia (ISBN 007471612-3).

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>

EFS has important processes that you should be aware of throughout the semester regarding grade appeals, applying for special consideration, special approval conditions and many others which can be found at http://www.efs.mq.edu.au/student_support/important_processeshttp://www.efs.mq.edu.au/student_support/important_processes

Study success workshops are a service provided by the International Student Services (E3A 247). 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 6940 or justin.dutch@io.mq.edu.au.

Plagiarism

It is unfair to honest students if other students cheat or plagiarise. We are vigilant against plagiarism or cheating (which includes colluding to any reasonable extent - specified group assessment excluded). Students are warned that we take any cases presented to us very seriously, and there will be penalties (deduction of marks, failure in the unit, and/or referral to the University Discipline Committee) implemented for unethical behaviour. It is essential that you are aware of what constitutes plagiarism and the University plagiarism practices and procedures (<http://www.student.mq.edu.au/plagiarism/>).

Study Schedule - High Level View

Week	Commencing	Lecturer	Topic
1	30 July	Yvette Blount	Introduction to Information Systems
2	6 August	Yvette Blount	Systems Development Life Cycle (SDLC) Communication Skills: Writing Guidelines
3	13 August	Yvette Blount	Alternative Systems Development Methodologies
Week 3 - QuickBooks assignment 1 due (worth 5%)			
4	20 August	Yvette Blount	Management Issues in Systems Development
5	27 August	Gordon Boyce	Information Systems Ethics
6	3 September (**See Page 9)	Gordon Boyce	Information Systems Ethics
Week 6 Learning Portfolio Part 1- tutorial work from weeks 2 to 6 (worth 10%)			
7	10 September	Yvette Blount	Controls
MID SEMESTER BREAK 15th September – 1st October			
8	1 October	Yvette Blount	Controls
Week 8 QuickBooks assignment 2 due (worth 15%)			
9	8 October	Yvette Blount	Systems Documentation
10	15 October	Chadi Aoun	Data Modelling and Databases
Week 10 – Learning Portfolio Part 2 – tutorial work from weeks 7-10 (worth 10 %)			
11	22 October	Chadi Aoun	Electronic Business Systems
12	29 October	Yvette Blount	Acquisition and Use of Accounting Software
13	5 November	Yvette Blount	Accounting Systems Wrap-up

Tutorial questions and assignments are available for students to download from WebCT. Please download relevant material prior to attending you tutorial.

Assessment

Assessment summary

Item	Description	Value	Date Due
1	QuickBooks Assignment, part a	5%	13 August (week 3)
2	Learning Portfolio, part a	10%	3 September (week 6)
3	QuickBooks Assignment, part b	15%	1 October (week 8)
4	Learning Portfolio, part b	10%	15 October (week 10)
5	Final Examination	60%	
Total		100%	

Outline of Assessments

The final grade will be determined after consideration of performance in all aspects of the course. It is essential for students to pass their final examination in order to achieve a passing grade. Detailed assessment can be found on WebCT. For transparency and data integrity purposes, your assessment marks for QuickBooks and the Learning Portfolios will be uploaded to WebCT under the link 'My Grades' (please note that you can only access your grades using this link and no other students').

QuickBooks Assessments

Content Area	QuickBooks
Description	Students are to complete a practical computing component in QuickBooks
Competencies	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 develop self-directed learning. Please note, that this is an independent assignment, and therefore we will question any student's work that appears to be copied and deal with this in the appropriate manner.

Learning Portfolio Assessments

Content Area	Topics from tutorial work weeks 2-10
Description	Students are to complete all pre-tutorial questions and place them in their learning portfolio. In addition students are required to complete additional questions relating to information systems journal articles.
Competencies	The competencies that will be the focus for the learning portfolio are: <ul style="list-style-type: none">• Effective, creative, and analytical problem solving skills;• The ability to present, discuss, and defend views effectively through formal written communications;• Ability to collate, analyse, critically evaluate, synthesise and reflect on information from a variety of sources.• Ability to research and reference effectively using the Harvard style of referencing.

Final Examination

Information on structure and format of the final exam will be released near the end of semester. A mock exam will also be provided at the end of the semester to assist you in exam preparation.

Learning Portfolio Introduction

The following is a basic outline of learning portfolios and students should investigate other sources in order to submit a high quality portfolio. Further information will be provided later on the assessment rubric for the learning portfolio. A portfolio:

- provides direct evidence of the quality of a student's work and a basis for evaluation of work-in-progress
- defines assessment as a process, rather than necessarily as "final"; it permits re-evaluation by alternative evaluators, at different times and in different contexts (different from providing final quantitative grades)
- empowers the student to self-assess and continuously expand or otherwise improve her/his work.

Learning Portfolios help students to:

- demonstrate ability to master the major topics of the course or program
- provide evidence of how the work on an assignment evolved
- choose which assignment best represents one's strengths
- self-analyse and reflect; to develop own learning curve; increase levels of self-understanding and confidence (of individual students) as well as clarity of purpose and levels of motivation (in the classroom);
- use a wide range of digital and multimedia technologies to demonstrate technical competency and design and presentation skills; publish electronically; and gain ownership.

(Source: <http://faculty.washington.edu/~krumme/students/portfolio.html>.)

Assignment Administration

- Please ensure that EFS coversheets are appended and are filled in and secured to the front of your assignment. EFS cover sheets are located in ERIC.
- Assignments are to be handed in two forms:
 - **Electronic submission through WebCT**; and
 - **Electronic submission through Turnitin** for the Learning Portfolio assignments which allows us to screen your work through plagiarism software.
 - The *first page* of the Turnitin receipt which includes the Turnitin receipt number, the student number, and the submission date, should be printed out and attached to the hardcopy, directly following the EFS cover sheet.
 - **Hardcopy submission** in your regular tutorial during the week of submission. Do not hand your assignment in to another tutor.

NB: Assignments will not be accepted/marked without an attached Turnitin receipt printout (first page of receipt only). Consequently, you will incur a late penalty as it will be a late submission.

Assignment Extensions

- All 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 or part thereof. All assignments should be due at the beginning of the tutorial to avoid class disruption as well as incurring the 10% late penalty. Students are therefore advised to **print and collate their assignments well in advance** of the tutorial start time.

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). 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>.

** Week 6 Lectures and Tutorials

A public holiday on Friday the 7 September 2007 has been declared due to the Asia-Pacific Economic Co-operation (APEC) Summit to be held in Sydney.

Lectures:

The lecture scheduled for Tuesday night (4th of September) will still take place and will be recorded and placed on iLecture. Students can attend the Tuesday night lecture if they wish and/or download the lecture audio. The following Friday lecture (14th of September) will include a summary of the previous week's lecture as well as the current week's material.

Tutorials:

To substitute for tutorials falling on Friday the 7th of September, students are advised to attend another tutorial during week 6 so they are not disadvantaged. The tutorials' timetable will be made available in due course to inform students about alternative tutorial time and venues. Learning portfolios due on the 7th of September should be submitted via ERIC by close of business on Thursday the 6th of September and should clearly state the time and date of their usual tutorial and the name of the tutor.

Students enrolled in lecture/tutorials falling on Tuesdays, Wednesdays, and Thursdays are NOT affected, and should proceed to classes as usual.

Prescribed Reading List for Lectures

Week	Reading	Notes
1	<ul style="list-style-type: none"> Chapter 1: Introduction to Accounting Systems 	Blair and Boyce Textbook
2	<ul style="list-style-type: none"> Chapter 1: Why Information Systems Matter from Jessup, L and Valacich, J. 2006. Information Systems Today: Why IS Matters, pp2-18 Chapter 6: Systems Planning and development Chapter 3: Fleet, W; Summers, J; Smith, B. "Communications Skills Handbook for Accounting" 	See WebCT eReserve Blair and Boyce Textbook See WebCT eReserve
3	<ul style="list-style-type: none"> Chapter 7: Alternative systems development methodologies Platt, A; Warwick, S. "Review of soft systems methodology" Industrial Management and Data Systems [electronic resource] , 95:4 , 1995 , 19-21 	Blair and Boyce Textbook See WebCT eReserve
4	<ul style="list-style-type: none"> Chapter 10: Management Issues in Systems Development taken from McNurlin, B and Sprague, R Information Systems Management in Practice pp 402-442 	See WebCT, eReserve
5	<ul style="list-style-type: none"> Chapter 3: Information Systems Ethics Part A pp57-81 	Blair and Boyce Textbook
6	<ul style="list-style-type: none"> Chapter 3: Information Systems Ethics Part C pp102-127 Chapter 14 Security, Privacy and Ethical Issues in Information Systems and the Internet from Stair, R and Reynolds, G Principles of Information Systems pp 670-713 	Blair and Boyce Textbook See WebCT, eReserve
7	<ul style="list-style-type: none"> Chapter 4 Controls 	Blair and Boyce Textbook
8	<ul style="list-style-type: none"> Chapter 4 Controls 	Blair and Boyce Textbook
9	<ul style="list-style-type: none"> Chapter 5: Documentation Chapter 2: Documenting Business Processes and Information Systems from Gelinias, Sutton and Fedorowicz. 2004. Business Processes and Information Technology pp24-56 	Blair and Boyce Textbook See WebCT, eReserve
10	<ul style="list-style-type: none"> Chapter 11: Databases and Data Modelling pp516-552 Chapter 2: Global E-Business: How Businesses Use Information Systems. Laudon & Laudon (10th Edition) 2006 pp. 59-62 	Blair and Boyce Textbook See WebCT eReserve
11	<ul style="list-style-type: none"> Chapter 13: Electronic Business Systems Chapter 2: Global E-Business: How Businesses Use Information Systems. Laudon & Laudon (10th Edition) 2006 pp. 40-76 	Blair and Boyce Textbook See WebCT, eReserve
12	<ul style="list-style-type: none"> Chapter 8: Acquiring accounting software Chapter S1 AIS Acquisition Cycle from Gelinias, Sutton, Hunton Acquiring, Developing and Implementing Accounting Information Systems 	Blair and Boyce Textbook See WebCT, eReserve
13	No readings for this week – recap on semester	

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