DIVISION OF ECONOMIC AND FINANCIAL STUDIES
Department of Accounting and Finance

Unit Outline

Semester 1, 2008

ACCG250 Accounting Systems Design and Development

Credit points: **3**
Lecturer in Charge: **Chadi Aoun**
Prerequisites: **ACCG 105(P) or ACCG101(P); any 100 level COMP or 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 (AIS) 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 relating to social and organisational perspectives of information systems and competency based vocational skills. It is important to note that this subject is an ***issues*** 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 Blackboard.

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 of information systems and how they impact and are integral to many accounting aspects. This requires students to show initiative and self-directed learning by going beyond the subject curriculum and broadening 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 utilise.
- 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 conclusions 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 could be viewed as 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 • Accumulation of isolated facts and skills • Assessment activity separate from instruction • Assessment of discrete, isolated knowledge and skills	Cognitive approach to learning and assessment • Application and use of knowledge using effective, creative and analytical problem solving skills. • Assessment integrated with teaching and learning through the learning portfolio to assist in life-long learning and the use of reflection • Integrated and cross-disciplinary assessment
Paper-pencil assessment • Textbook-based knowledge • Academic exercises	Authentic assessment • 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 • Isolated knowledge or discrete skills	Multidimensional assessments • Knowledge, abilities, thinking processes, metacognition and affect.
Major emphasis on individual assessment • Students assessed individually with much secrecy surrounding the tests	Group assessment • 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 (During Teaching Weeks)
Chadi Aoun Lecturer in Charge (LIC)	*Room* *Telephone* *E-mail*	E4A 354 9850 9178 caoun@efs.mq.edu.au	2:00pm to 4:00pm on Tuesdays
Peipei Pan Unit Administrator (UA)	*Room* *Telephone* *E-mail*	E4A 350D TBA ppan@efs.mq.edu.au	By prior appointment.
Yvette Blount Lecturer	*Room* *Telephone* *E-mail*	E4A 341 9850 8514 yblount@efs.mq.edu.au	11:00am to 1:00pm on Wednesdays
Raymond Young Lecturer	*Room* *Telephone* *E-mail*	E4A 653 9850 4850 ryoung@efs.mq.edu.au	See Blackboard

Please restrict consultations to these times whenever possible. Students need to contact staff requesting an appointment for all other times.

Prescribed Textbooks

All students should have the following essential textbooks:

- Blair, B. and Boyce, G. (2006), Accounting and Information Systems with Social and Organisational Perspectives, John Wiley, Australia.(ISBN 978-0470-81063-7) *(in study schedule abbreviated as BB)*

- Neish, W. and Saccasan, M. (2008), Computer Accounting Using MYOB Business Software, 11th Edition, McGraw-Hill , Australia (ISBN 978-0070-16139-9)

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. Blackboard CE6 (the latest version of WebCT – terms may be used interchangeably) will also be used extensively with e-learning tools, iLecture and the use of the announcements board. Students are also expected to master an independently learnt application.

Face-to-Face Learning:

Lectures

A two hour lecture will be offered twice a week on Wednesdays (16:00-18:00 in W5B MACTH) and Thursdays (19:00-21:00 in W5A T1). Due to venue capacity constraints, students need to attend the lecture in which they are enrolled. Students need to download their lecture slides from Blackboard prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture. A recording of each week's lecture will be available for students to download from iLectures.

Tutorials

Tutorials start in week 2 and are based on the previous week's lecture topic. 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, venues, and tutor allocations will be placed on Blackboard, so please monitor this site for relevant information and possible changes.

Activities for each week are divided into two categories: ***Pre-Tutorial*** questions, and ***In-Tutorial*** questions. Pre-tutorial work is to be individually completed by students *prior* to attending their scheduled tutorial. Answers need to be kept on a Microsoft Word document for later submission as part of the marked Learning Portfolio. In-tutorial questions will be addressed during regular tutorial time. Students are advised to act as active participants in their tutorials, in contributing to class preparations and discussions, participating in presentations, and asking and responding to insightful questions.

The Pre-Tutorial solutions guidelines for each week's pre-tutorial questions will be released after each submission of the learning portfolio on Blackboard. These are *only general guidelines and are provided for feedback.* As this is an issues 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 guidelines are only to *assist* students' understanding, and not to replace their own interpretation. Releasing pre-tutorial guidelines 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. Students are advised to attend and participate in their tutorials as no solution guidelines will be issued for in-tutorial questions, rather, the solutions will be deduced from the tutorial group discussions and presentations, and students are advised to take notes themselves.

<u>Online Learning:</u>

Blackboard

i-Lecture

I-lecture is a multi-media learning tool that provides an audio of the lectures which students can download and listen to at their convenience. I-lecture will be made available at the end of each lecture week via Blackboard. The most effective way to use i-lecture is to download the lecture slides and have them in front of you while the audio is playing.

Online Announcements

Before asking tutors and lecturers questions please check the Announcements board on Blackboard. Students should check for new announcements regularly – preferably several times a week, particularly prior to their classes – as this will be the primary means for communicating with students in ACCG250. Students are also required to check their university email at least on a weekly basis for university notifications and announcements.

<u>Independent Learning:</u>

MYOB Study

The MYOB section of this course is a practical, rather than theoretical component. Consequently, the best suited learning strategy is independent study, hence this component will not be covered during lectures or tutorials. Independent study of MYOB will require that students 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 MYOB, there are no set exercises for this component and the text should be used as a reference point to complete the assignments.

Online Resources

Blackboard

To access the unit's online website on Blackboard, students need to navigate to the following website http://learn.mq.edu.au Technical advice and assistance is available to students on the following website: http://online.mq.edu.au/docs/tecinf.html

As Backboard will be used extensively in this subject, please ensure that you access this website on a regular basis by using your university username/password details. Please contact the IT helpdesk 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 Blackboard, known as e-Reserve. Your tutorial questions may 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.

Required Study Time

It is expected that students attend all lectures and tutorials, be punctual in handing in their assignments, and perform all required study prior to attendance, as well as actively participating in class discussions.

As this is a 3 credit points unit, students are expected to spend 9 to 12 hours on their studies in this unit every week. Three hours of this are face-to-face teaching in lectures and tutorials. Students are strongly encouraged to participate in the PAL program (1 hour a week), and to seek assistance form their tutor during consultation times. The rest of the time should be spent on reading, reviewing, working on assignments, preparing for lectures and tutorials, and proactively taking charge of their individual learning.

Consultations

It is recommended that students make use of staff consultations throughout the semester to clarify their understanding of issues discussed in this unit. Part-time tutors' consultation times will be released on Blackboard at the end of Week 1. Students can proceed to the consultation venue without appointment during these times. In order to ask informed questions and get full benefit from the advice provided, students should prepare and review their material *prior* to consulting with staff, and bring their own review notes and written questions with them.

Student Support

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed via http://www.student.mq.edu.au. All students are advised to familiarise themselves with the services provided, especially in the 'Study Tools' section.

Peer Assisted Learning (PAL):

PAL offers unit specific workshops led by trained students who have excelled in ACCG250. The weekly workshops are open to all enrolled students in these units and are FREE! PAL workshops function in a group setting in an effort to promote improved learning and understanding of the unit's content. PAL is a program for all levels of students studying the unit. All students are advised to participate in PAL sessions.

Further information about the PAL program is available on the following website: http://www.efs.mq.edu.au/student_support/peer_assisted_learning

International Students' Support:

Study success workshops are a service provided by the International Student Services unit (E3A 247). These workshops include reading strategies, test preparation and writing skills. Particularly, international students are strongly advised to study the following website thoroughly and customise their individual generic skills development program: http://www.international.mq.edu.au/studentservices/studysupport

If you want to know more, or want to seek assistance, please contact Dr Justin Dutch (E3A Level 1), telephone: 9850 6940 or justin.dutch@io.mq.edu.au.

Student Support Services (SSS):

SSS provides free and confidential services to students relating to Welfare Services, Career development, medical consultation (bulk-billed), equity support, learning support, financial advice, accommodation, and counselling. They are available at: http://www.sss.mq.edu.au/

EFS Policies and Procedures

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_processes

Plagiarism

We are very vigilant against plagiarism and cheating. Students are warned that we take any cases presented to us very seriously, and there will be penalties implemented for unethical behaviour. **Penalties may include deduction of marks, failure in the unit, and/or referral to the University Disciplinary Committee which could result in suspension of enrolment.** It is unfair to honest students and for the university if other students cheat or plagiarise. It is essential that you are aware of what constitutes plagiarism and the University anti-plagiarism practices and procedures (http://www.student.mq.edu.au/plagiarism/).

Students also need to read all policies, procedures, and support material on the following website:

http://www.efs.mq.edu.au/student_support/important_policies/cheating_and_plagarism

Particularly, students may find the *'Citation and Style Guides'* link very useful in assisting them to perfect their ***Harvard style referencing***. Plagiarism and poor referencing will attract severe penalties.

Various control measures will be put in place to detect plagiarism and cheating including Turnitin, a copying and plagiarism detection software.

Assessment Summary

Item	Description	Value	Due
1	MYOB Assignment, part 1	5%	Week 4
2	Learning Portfolio, part 1	10%	Week 6
3	MYOB Assignment, part 2	15%	Week 8
4	Learning Portfolio, part 2	10%	Week 10
5	Final Examination	60%	Examination Period
Total		100%	

Assessment Overview

MYOB Assessments

Content Area	MYOB
Description	Students are to complete a practical computing component in MYOB
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.

The MYOB assignments are based on the content of the Neish and Kahwati (2008) textbook. The specific details and requirements of the assignments will be made available through Blackboard. The materials addressed in the MYOB assignments provide an example of a real world accounting system. By working through the MYOB assignment it is intended that you will:

- Familiarise yourself with the operation of a commercial accounting package.
- Be able to set up typical accounts for an organisation.
- Be able to record standard transactions.
- Be able to prepare basic reports.
- Identify examples of the theory and lecture material in the practical operation of MYOB (ie to think about how the theory is put into practice in a commercial accounting application).

The objectives acquired through the completion of the assignment include:

- Being able to act as an independent, responsible, self-directed learner.
- Familiarisation with the use of an accounting information system.
- Building your experience base with popular AIS applications, like MYOB.
- Applying accounting knowledge and competencies acquired from pre-requisite units to the AIS domain.
- Being able to produce, collate and present core financial reports in electronic and hard copy formats.

MYOB learning will be self-directed. The Neish and Kahwati (2008) text provides step by step guidance on how the software operates. In addition, you should explore the different functions and processes embedded within MYOB in order to build your own understanding of the package. While MYOB itself is not directly examinable (ie you do not need to remember where to click/how to do specific tasks in MYOB for the final exam), the interaction of theory and practice in MYOB is examinable. This means you need to understand the underlying rational as to why MYOB performs various tasks.

Full details of the assignment (assignment objectives, question material, requirements etc) will be made available through Blackboard.

MYOB Assignment 1 (5%) **Due Date: Tutorials in Week 4**

The first MYOB assignment will cover an introduction to MYOB, using the early chapters contained in Neish and Kahwati (2008). It will focus on the establishment of a business in MYOB and the setting up of MYOB to meet specific business requirements.

MYOB Assignment 2 (15%) **Due Date: Tutorials in Week 8**

The second MYOB assignment will cover the functional use of MYOB. Students' knowledge of MYOB will be extended to include some of the different types of transactions, events and business areas that are supported in MYOB.

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: • 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.

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
- 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)

Final Examination

Information on the 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 students in exam preparation. All course content is examinable. Students are advised however to focus on professional skills and knowledge development which should be retained and updated throughout their careers, and not just the content of the final exam.

Assignment Administration

- Please ensure that EFS coversheets are filled in and stapled to the front of your assignment. EFS cover sheets are available via the ERIC website at: http://www.efs.mq.edu.au/student_support/eric. The penalty for not appending an EFS coverage to your assignment is 10% of the maximum mark.

- Assignments are to be handed in multiple formats:
    - **Electronic submission through Blackboard**; and
    - **Electronic submission through Turnitin** *(for the Learning Portfolio assignments only)* which allows us to screen your work through the plagiarism detection software.
        - The *fist page* of the Turnitin receipt sent to your email address, 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** at the beginning of 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.

Online Marks and Feedback

For transparency and data accuracy, your assessment marks for MYOB and the Learning Portfolios will be uploaded to Blackboard under the link 'My Grades'. The system ensures students' privacy as they can only access their own grades using this link and no other students'.

Students are required to review their grades and inform their tutor immediately if there are any discrepancies. Students could seek further feedback on the marking of their individual assignment from their tutor during their regular consultations. Appeals for internal assessments should be undertaken within two weeks of each assignment's return date.

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 (*supported by documentary evidence*), 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 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.

Late Submission Penalty

For late submissions, the penalty is 10% deduction of the maximum mark (not the student's achieved mark) for each day or part thereof. All assignments are due at the beginning of the tutorial to avoid class disruption, as well as incurring the 10% late penalty if submitted later than 10 minutes after class start time. Students are therefore advised to print and collate their assignments *well in advance* of the tutorial start time.

Grading Policy

The 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 occasions, 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 performance of their students should achieve similar results.

The standard grading scheme is:

0 – 45	Fail
46 – 49	Pass Conceding*
50 – 64	Pass
65 – 74	Credit
75 – 84	Distinction
85 – 100	High Distinction

* When this subject is not a prerequisite for later units.

For an explanation of the policy see http://senate.mq.edu.au/rules/Guidelines2003.doc and/or http://senate.mq.edu.au/rules/detailedguidelines.doc.

Satisfactory Performance

The final grade will be determined after consideration of a student's performance in ALL aspects of the course. It is essential for students to PASS THEIR FINAL EXAMINATION, as well as attaining a passing mark on their internal assessments, in order to achieve a passing grade in this unit.

Grade Reviews and Exam Script Viewing

If you honestly believe that an error has occurred that has affected your final grade and ***you have evidence to support this*** you may:

a) View your exam script - deadline to register on the website below is 10:00am the 16th of July for viewing on the 17th and 18th of July 2008; *and if necessary:*

b) Lodge a Grade Review application (in person or by proxy) with the Division by 5:00pm on the 21st of July 2008.

For further information on these two processes please refer to www.efs.mq.edu.au/ss/grade_appeals.

Classroom Etiquette

Students are expected to arrive on time, and not leave until the class ends. If a student has a recurring problem that may lead to late arrival or forces them to leave early, they need to discuss this with their lecturer and/or tutor.

Students are expected to remain quiet during lectures, and raise their hand if they want to ask a question. This is most important given the size of the lecture theatres and the inconvenience and distraction generated, which may disrupt the learning process.

During tutorials, students are advised to take the initiative in raising issues, debating and contributing to the collective knowledge. This should be undertaken in a positive and constructive manner, with due respect given to the opinions and contributions of fellow students.

Mobiles should be turned off during classes; not simply set to silent.

*Public Holidays

Three public holidays will occur during the first semester period. Only Good Friday (21st of March) overlaps with ACCG250 classes. To substitute for tutorials falling on this date, students enrolled in Friday tutorials are advised to attend other tutorial sessions during week 4 so that they are not disadvantaged. A list of tutorial times and venues will be published on Blackboard.

Given that the first MYOB assignment is due in the week 4 tutorials, students enrolled in Friday tutorials need to submit their MYOB part 1 assignment via ERIC (Room 106, Building E4B) by 5:00pm on **Thursday the 20th of March**. All assignments received after this date and time will be marked as late, and will attract deductions.

NB: This only applies for students enrolled in Friday tutorials and only for week 4. All other students and at all other times need to submit their assignments to their tutor, at the *beginning of* their usual tutorial.

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