



ACCG 251 ACCOUNTING AND INFORMATION SYSTEMS

Department of Accounting and Finance

Division of Economic and Financial Studies

Unit Outline - Semester 1, 2008

Unit:	Accounting and Information Systems
Lecturer in Charge:	Mr Brett Considine
Unit Administrator:	Dr. Savanid (Nui) Vatanasakdakul
Credit Points:	3
Pre-Requisites:	18 credit points and ACCG105 (P) or ACCG101 (P) and any 100-level COMP or ISYS unit or ACST151

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Unit Overview

This unit will introduce students to the area of accounting and accounting information systems. The topics covered in this unit include the key discipline based areas of the role of accounting and accounting information systems, databases, internal controls, business processes, ethics and systems development.

The material covered in this course is presented through an accounting lens, thus allowing the full benefits of information systems within a practical and relevant context to be drawn out and evidenced to students. This makes the course more than just 'how to use computers'. Rather, the emphasis is placed on students appreciating the critical role that information systems play in supporting the accounting function, and the need for a critical nexus between the accounting and information systems functions.

This unit also provides the foundation for the student's further studies in the accounting / accounting information systems disciplines. Particularly, it is a pre-requisite for the capstone unit ACCG 340 Auditing.

Unit Outcomes

Having completed this subject, students should be able to:

- Appreciate the role of information systems in general, and accounting information systems specifically, in supporting the operations of the organization
- Recognise the impact of the business process emphasis on the conduct and information requirements of an organization
- Prepare and interpret a set of systems documentation and recognize the role that systems documentation plays in the development and operation of a business process
- Consider the purpose, nature and adequacy of internal controls within an organization and appreciate the importance of a risk-based approach to controls for an organization
- Appreciate the significance and describe the operation of typical business processes
- Apply documentation and internal control techniques to business processes
- Realise the importance and benefits of a structured systems development methodology when undergoing systems development
- Examine the role of ethics and ethical decision making within the accounting information systems context and appreciate the potential ethical issues within the realm of accounting information systems.

Generic Skills

Generic skills are the attributes that you should possess as a graduate that can be transferred to your professional working environment. Traditional examples of generic skills include critical thinking, effective communication, team work and problem solving (the ability to identify and define a problem and apply techniques to derive a solution).

These skills are in addition to the technical/theoretical/cognitive skills and knowledge that is acquired within your units of study and are seen as important by employers (Ballantine and Larres 2007; Tempone and Martin 2003).

This unit seeks to develop the following generic skills in students:

- Communication – students will be expected to interact with their peers and tutor in tutorials, with this consisting of group discussion, the communication of ideas and the presentation of group based answers
- Problem solving skills – students will complete unseen questions in the tutorial class. These questions will represent higher order tasks that require the application of subject based knowledge and generic problem solving skills in order to attain a solution.
- Use of technology – students will complete a series of exercises using MYOB, developing a familiarity with technology, its role in the accounting process, as well as general IT based skills
- Team work – in-tutorial tasks will typically be completed in small groups, requiring groups to interact effectively within a pre-defined period of time in order to generate an appropriate output. This will require group work skills that include time management, communication, delegation and cooperation.
- Presentation skills – while not formally assessed, students will have the opportunity to make in-tutorial presentations, based on the ideas and answers generated in response to the in-tutorial material.

Subject Rationale and Overview

The rationale for the subject and its sequencing of content is explained in this section. This is provided in order to ensure that you are familiar, from the outset, of the links between the various topics that are covered. A common problem that students face when studying Accounting Information Systems subjects is that they treat topics as discrete chunks of information and fail to recognize the links between the various parts of the course. This approach often leads to misunderstanding or confusion, since the topics remain abstract concepts with no context in which to apply them. As such, the discussion in this section aims to provide you with an overview of the topics and the sequencing of the units, in order that you can consider the links from the start of the unit. It is intended that this will assist you in piecing the material together as we progress through the semester.

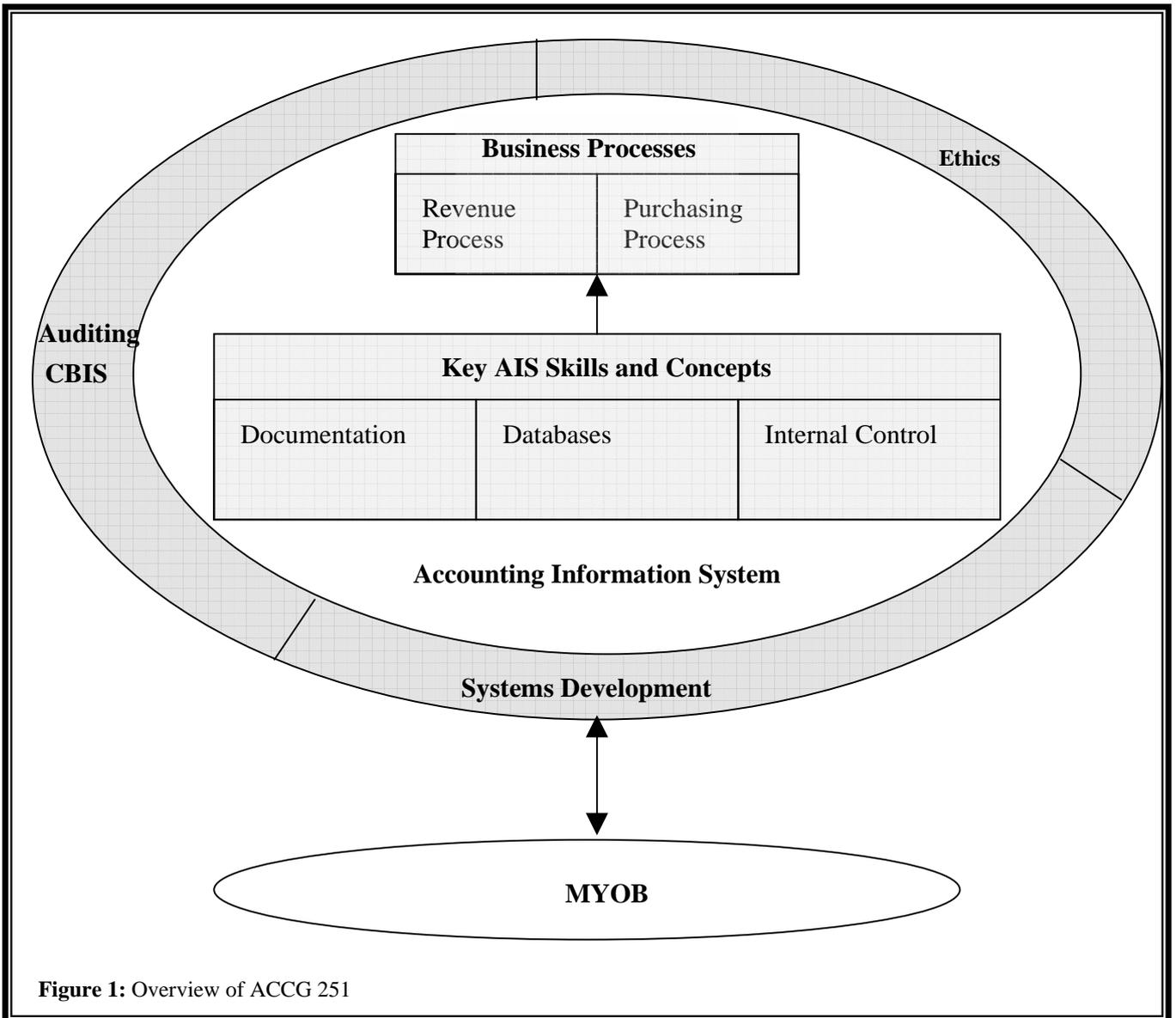


Figure 1: Overview of ACCG 251

Teaching Staff

The details for the teaching staff on ACCG 251 are outlined below. Please note the specified staff consultation hours. Ordinarily, staff would not expect to be contacted outside these designated hours. Also be aware that staff will only answer emails from accounts that are Macquarie University email accounts. If you need to email any of the teaching staff please ensure that you do so using your university based student email account.

<i>Name</i>	<i>Room</i>	<i>Phone</i>	<i>Consultation</i>	<i>Email</i>
Mr Brett Considine Lecturer In Charge	E4A 338	9850 8522	Monday 2:30pm-3:30pm 5pm-6pm	bconsidi@efs.mq.edu.au
Dr. Savanid (Nui) Vatanasakdakul Lecturer and Unit Administrator	E4A 353	9850 4855	Monday 2pm – 4pm	svatanas@efs.mq.edu.au
Mr Gordon Boyce Lecturer	E4A 340	9850 8530	TBC	gboyce@efs.mq.edu.au
Ms Yvette Blount Lecturer	E4A 341	9850 8514	Wednesday 11am-1pm	yblount@efs.mq.edu.au
Mr Feng Guo Associate Lecturer	E4A 650	9850 4853	Wednesday 10-11am, 4-5pm	guof@efs.mq.edu.au

Prescribed Texts

You will require access to the following texts:

- Blair, B. and Boyce G. (2006), *Accounting and Information Systems with Social and Organisational Perspectives*, John Wiley & Sons, Milton:Qld
ISBN: 13 978 0470 8106 37
- Neish, W. and Kahwati, G. (2008), *Computer Accounting Using MYOB Business Software*, 11th Edition, McGraw Hill, North Ryde:NSW,
ISBN 9 780 070 161 399

Copies of these texts can be purchased from the Co-Op bookstore on campus. Some copies of the texts have also been made available through the closed reserve in the library.

Timetables

You are able to access details of scheduled classes through the university's timetable facility (<http://www.timetables.mq.edu.au>). Provisional lecture times are listed as follows:

Monday	10 am – 12pm	W5B Mac Theatre
Wednesday	7pm – 9pm	E7B Mason Theatre

It is your responsibility to check your timetable allocations (lecture and tutorial times) and ensure that you attend the stream of classes in which you are actually enrolled.

Public Holidays

The Easter Monday public holiday occurs on 24 March 2008. This is also a University holiday. As such, classes scheduled for this day will not be held.

Monday Tutorials:

Students with Monday tutorials should arrange to sit in on another tutorial for that week only. Ensure that you get the tutor to sign your work so that you have evidence of attendance which you can forward to your regular tutor the following week.

Monday Lectures:

Students attending the Monday lecture stream will need to refer to the recording on i-lecture (recorded at the Wednesday evening session) for lecture content. As per usual, the lecture notes will also be placed online.

Time Requirements

As a guide, your working week for ACCG 251 should consist of the following time commitments:

Lecture	2 hours
Tutorial	1 hour
PAL	1 hour
Reading / preparation / independent study	6 hours

Since ACCG 251 relies on students being able to apply concepts, this will mean you may have to allocate more time to your own understanding of the subject material (ie completing reading, note taking, talking with peers). Students are also strongly encouraged to participate in the PAL program.

Assessment

Assessment for ACCG251 consists of five components, (1) tutorials, (2) introductory MYOB task, (3) detailed MYOB, (4) online quizzes and (5) the final exam.

In order to be eligible for an overall pass in the subject students must satisfactorily complete the components of assessment.

The remainder of this section provides a brief description of the assessment components. More detailed explanations and requirements will be made available through lectures and Blackboard as the semester progresses.

Tutorials

There is an attendance requirement for tutorials. You **must attend a minimum of 10 out of 12 tutorials** in order to be assessed as satisfactory for the tutorial component of assessment. Failure to meet this requirement will render you ineligible for a pass in the subject. **If you miss a tutorial due to misadventure or illness then you must submit an Advice of Absence form**, with the necessary supporting documentation, through student services (See the section on Advice of Absence for further details). Absences from tutorials supported by an Advice of Absence form will be accepted.

Tutorials carry 10% of your total subject grade. This 10 percent is allocated between your preparation and your attendance.

Tutorial Preparation

Your preparation for tutorials forms an important part of your study program for ACCG 251. It is expected that each week you will prepare and submit written answers to the assigned pre-tutorial questions. Each week your pre-tutorial work will be collected by your tutor and marked. Tutors will assess the work based on the displayed adequacy of your preparation. It is expected that you will make a reasonable attempt at all assigned pre-tutorial questions. It is not expected that you will get every question correct every time. Rather, the emphasis is on you attempting all of the assigned pre-tutorial work. You will earn a ½ mark (up to a maximum of 5 marks for the semester) for each pre-tutorial work submission that displays evidence of you having made a reasonable attempt at all assigned pre-tutorial questions.

You must submit your work in the tutorial class in which you are enrolled. Work submitted after the tutorial or in a tutorial group other than your allocated tutorial will not be accepted by any of the teaching staff unless accompanied by an Advice of Absence form with appropriate supporting documentation.

Tutorial Attendance

Students who attend 10 or more tutorials for the semester will receive 5 marks for tutorial attendance. If you attend less than 10 tutorials and have not submitted the appropriate Advice of Absence form (available from <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>) then you will receive a zero grade for tutorial attendance. Also note that attending less than 10 tutorials will mean you have not met the tutorial attendance requirement for the subject. Consequently you will not be eligible for a pass in the unit.

Because of the tutorial attendance requirement in this subject, it is **important that you attend the tutorial that you are enrolled in**. Students can **only change their enrolled tutorial after consultation with either the Lecturer in Charge or the Unit Administrator**. Tutorial changes are not guaranteed and are subject to the constraints of spaces available and tutorial room capacity.

Exam, MYOB and Quizzes

Students must demonstrate satisfactory performance on each of the Final Exam and the continuous assessment (MYOB and Online Tests and tutorial preparation), as well as have a satisfactory tutorial attendance, in order to be eligible for an overall pass in the subject. Your final grade for the subject is determined by taking into account your overall performance (total) in conjunction with your individual performance on each component of assessment for the subject. Discussion of the MYOB, Quizzes and Exam components are provided below. Further details will also be provided through Blackboard and lectures.

MYOB

The MYOB assignments are based on the content of the Neish and Kahwati (2008) text and consist of two tasks that need to be completed. The specific details and requirements of the assignments will be made available through Blackboard. It should be noted that the material 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 a company
- 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 general skills 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 an electronic and hard copy format.

While some time in lectures and tutorials will be given to addressing the use of the MYOB package, it is intended that much of your MYOB learning will be self guided. 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 how and why MYOB performs various tasks.

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

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. Specific details of the task will be made available in the document to be released through Blackboard.

MYOB Assignment 2 (10%)

Due Date: Tutorials in Week 8

The second MYOB assignment will cover the functional use of MYOB. Using the early chapters of Neish and Kahwati (2008), which were covered in assignment 1, your knowledge of MYOB will be extended to include some of the different types of transactions, events and business areas that are supported in MYOB. Specific details of the task will be made available in the document to be released through Blackboard.

Please note the following details regarding **both** MYOB assignments:

- **Late submissions** will be penalised at the rate of ten percent (10%) of the available marks per day or part thereof.
- MYOB assignments must be accompanied by the **Cover Sheet** that is available for printing from the ACCG251 website (a copy is also included in the Appendix to this document). Failure to comply with this requirement will attract a penalty of ten percent of the available marks
- MYOB assignments are to be **submitted to your tutor in the tutorial that you are enrolled in**. A penalty equivalent to that applied for a one day late assignment (10% of maximum available marks) will be applied for assignments submitted in the incorrect tutorial.
- Your electronic datafile from MYOB must be uploaded to Blackboard prior to hardcopy submission

Quizzes

Throughout the semester there will be two online multiple choice quizzes that you will be required to complete. Each quiz will constitute 7.5% of your subject result, with the total for the quizzes being 15% overall.

The quizzes are to be completed through a link that will be made available in the subject's Blackboard page. Students need to ensure that they have access to Blackboard in order to be able to access and complete the test. The online tests will only be open for the specified period of time. Students who do not complete the tests in the specified time period will be assumed to have not attempted the task, and receive a grade of zero. The only exception to this will be students who, through the completion of an advice of absence form, lodge a legitimate request for special consideration, accompanied by appropriate supporting documentation.

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

The quizzes will consist of multiple choice questions relating to the specified material from the textbook, lectures and tutorials. As a guide, the coverage of the tests, as well as the dates for completion, are detailed below:

Test 1 (Week 6)

Open date: Monday 31 March, 9am Close Date: Thursday 3 April, 6pm

Topics covered:

- Accounting information systems
- Documentation
- Databases
- Internal Controls

Test 2 (Week 10)

Open Date: Monday 12 May, 9am Close Date: Thursday 15 May, 6pm

Topics Covered:

- Revenue cycle
- Payments cycle
- Systems Development

Final Exam

The final exam is to be conducted during the university examination period. This will be between Wednesday 11 June and Friday 27 June. It is your responsibility to ensure that you are able to present yourself for the final examination. If you are unable to sit for the exam due to misadventure or illness then you must submit an Advice of Absence form, and Special Consideration application with the necessary supporting documentation, through student services.

It is essential that you pass the final exam in order to be eligible to receive a passing grade for the subject.

Further details about the final exam for the subject will be made available in the final week of lectures.

Assessment for the unit is structured as follows:

Component	Weighting
<p>Tutorials Ongoing over semester</p> <p style="text-align: right;">10%</p> <p><u>Preparation</u></p> <p>Students will receive ½ mark for each satisfactory piece of tutorial work submitted, up to a maximum of 5 marks. Satisfactory assessment requires a reasonable attempt at the questions allocated for the tutorial (note that this does not mean all your answers have to be correct – rather you should have made a reasonable attempt at all questions). This is to be submitted in your allocated tutorial group. Submissions after your allocated tutorial will not be accepted by tutors.</p> <p><u>Attendance</u></p> <p>Students will receive a ½ mark, up to a maximum of 5, for tutorial attendance. Students should be aware of the requirement to attend a minimum of 10 tutorials across the semester.</p>	
<p>Assignment 1 – MYOB Due Date: Week 4</p> <p style="text-align: right;">5%</p> <p>An introductory exercise in MYOB that covers chapters from the Neish and Kahwati (2008) text. Further details of the assignment will be made available through Blackboard.</p>	
<p>Assignment 2 – MYOB Due Date: Week 8</p> <p style="text-align: right;">10%</p> <p>A small case study requiring the use of MYOB to process accounting data and prepare financial reports. The assignment covers chapters from the Neish and Kahwati (2008) text. Further details will be made available through Blackboard.</p>	
<p>Multiple Choice Quizzes 15%</p> <p>There will be two multiple choice quizzes which are to be completed through Blackboard. The topics covered by these are:</p> <ul style="list-style-type: none"> • Test 1: Accounting information systems, Documentation, Databases, Internal Controls • Test 2: Revenue cycle, Payments cycle, Systems Development <p>The dates for the tests are as follows:</p> <ul style="list-style-type: none"> • Test 1: Opens - Monday 31 March, 9am Closes - Thursday 3 April, 6pm • Test 2: Opens – Monday 12 May, 9am Closes – Thursday 15 May, 6pm 	
<p>Final Exam 60%</p> <p>The official period for the scheduling of the final exam, as per the University Calendar, is between Wednesday 11 June and Friday 27 June. It is your responsibility to ensure that you are able to present yourself on the designated date in order to complete the exam.</p> <p>In order to be eligible for a pass in this subject you must satisfactorily complete the final exam.</p> <p>Further details on the final exam will be made available in the final week of lectures.</p>	
<p>TOTAL</p>	100%

PAL Program

Peer Assisted Learning (“PAL”) classes are being run for ACCG 251. These sessions are being run through ERIC and are free of charge. Further information is available from the ERIC office in E4B 106. Alternatively, consult the ERIC website, which can be found at: http://www.efs.mq.edu.au/student_support/eric.

While participation and attendance at PAL sessions is totally optional and voluntary, students are strongly advised to make use of the opportunity to participate in the PAL program. The benefits of the PAL program are several, not least of which is the extra opportunity to work collaboratively with your peers. This opportunity should not be ignored. In a subject like ACCG 251, where the application of concepts is essential, the opportunity to talk through ideas and concepts in order to enrich your understanding is one that should not be passed up.

PAL works on a collaborative learning model and is intended for students of all abilities. Suggested benefits of the PAL program (as mentioned on the PAL website http://www.efs.mq.edu.au/student_support/eric/peer_assisted_learning) are that it offers the chance to:

- improve your skills;
- get higher grades;
- keep up to date with the course as it progresses through the semester;
- develop your study skills;
- improve your communication and group based skills; and
- enhance your overall experience in ACCG 251.

Further details about the PAL program will be made available in the initial week of lectures.

University Policies, Procedures and Support

Your attention is drawn to the University regulations and policies with regard to plagiarism and grading, as well as the procedures for special consideration and the support services available within the University. Please ensure that you are familiar with these details.

Plagiarism

THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID IT

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.

WHAT IS CHEATING?

You will be guilty of cheating if you do any of the following:

1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.
2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
 - copying all or part of someone else's assignment
 - allowing someone else to copy all or part of your assignment
 - having someone else do all or part of an assignment for you
 - doing all or part of someone else's assignment for them.
4. Make up data and fabricate results in research assignments.
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

WHY IS IT WRONG?

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

PREVENTING CHEATING

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using other's work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Division of Economic and Financial Studies, students should first seek assistance from their tutor and/or lecturer. The University also offers help through the Dean of Students or the University Health and Counselling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

HOW TO PLAY SAFE

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS*:

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

PENALTIES

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the university.

(This material was supplied by Dr Kevin Baird and was compiled from the existing plagiarism documents of Macquarie University and University of Auckland.)

Grading

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

On occasion your raw mark for a unit (i.e., the total of your marks for each assessment item) may not be the same as the SNG which you receive. Under the Senate guidelines, results may be scaled to ensure that there is a degree of comparability across the university, so that units with the same past performances of their students should achieve similar results. It is important that you realise that the policy does not require that a minimum number of students are to be failed in any unit. In fact it does something like the opposite, in requiring examiners to explain their actions if more than 20% of students fail in a unit. The process of scaling does not change the order of marks among students. A student who receives a higher raw mark than another will also receive a higher final scaled mark.

For an explanation of the policy see

<http://www.mq.edu.au/senate/MQUonly/Issues/Guidelines2003.doc> or

<http://www.mq.edu.au/senate/MQUonly/Issues/detailedguidelines.doc>.

Special Consideration

Any request for special consideration on an item of assessment will only be considered if lodged on the specified University form and accompanied by the relevant supporting documentation. Students who are applying for special consideration on medical grounds must also submit the completed Professional Authority Form.

The forms are available from <http://www.reg.mq.edu.au/Forms/APSCons.pdf>

If you are applying for special consideration for the final exam then you should be aware of the requirements for submitting an application. As is stated on the instructions for completing the application for special consideration form, “any request for special consideration must be submitted **in writing to the Registrar (attention Academic Program Section, Macquarie University, NSW, 2109) no later than five working**

days after the date of the examination for the unit for which you are seeking special consideration. All requests for special consideration must be submitted by no later than 5pm on 26 June 2008 for the mid-year examination period or by no later than 5pm on 4 December 2008 for the end-of-year examination period.”

You should also review the Division of Economic and Financial Studies’ website for information on special consideration. This can be accessed from http://www.efs.mq.edu.au/student_support/important_processes/special_consideration. The website states that:

“You will **only** be granted special consideration in a unit if you have **satisfactory coursework results** AND a **satisfactory participation** in that unit.

The ‘[Special Consideration Application](#)’ must be accompanied by original documentation including a ‘**Professional Authority Form**’ (or a medical certificate that answers the questions on the Professional Authority Form) in cases of illness, and by relevant documentation in other circumstances.

The Professional Authority Form needs to be completed by a doctor, psychologist, policeman or other professional able to comment on the degree of disruption caused to you. If you have not previously dealt with the counsellors and doctors at the University Counselling and Health Service in a professional capacity then they will generally not be able to fill in a Professional Authority Form for you.

If you sat the final exam and are granted a supplementary exam, your original attempt will be disregarded. Your performance in the supplementary exam will replace your performance in the original exam. **Do not make holiday or travel plans that would affect your availability for the supplementary exam. If you do not attend a supplementary exam that has been granted then you will receive a Fail Absent (FA) grade for that unit.**

If your reasons for requesting special consideration are deemed to be those that are routinely encountered or foreseeable (eg colds, headaches, work commitments etc) your chances of being granted special consideration are low. **Each semester, a significant proportion of applications are NOT APPROVED – frivolous or weak applications waste your time and the time of your teachers.”**

Student Support Services

There are a wide range of counseling and health services offered through Macquarie University, with the list of services including financial, welfare, counseling and learning support. The aim of these services is to assist students and staff towards their goal of effective and successful study. 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 Support Services is available at <http://www.sss.mq.edu.au>

International student support services

Macquarie University also offers a range of special support services 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>.

Advice of Absence

If you suffer from an unavoidable disruption or misadventure during teaching weeks or mid semester recess weeks and this causes you to miss classes or key events (lectures, tutorials, due dates for assignments etc) then you need to submit an advice of absence form. Details regarding this form are available at the Student Support Services website: <http://www.sss.mq.edu.au/forms/speconds.htm>

A pdf version of the Advice of Absence form can be accessed from the following web address: <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>

The instructions for submitting the advice of absence form are contained within the form.

Lecture Program

Lectures in this subject represent an important means for the delivery of subject content to students. As such, it is expected that students will attend all lectures. Lectures will be recorded and made available through i-lecture (link available through Blackboard).

Lecture outlines will be placed on the subject's Blackboard site before lectures, allowing students an optimal amount of time to familiarize themselves with the outline of the content and readings for the forthcoming lecture. If there are any additional materials used in the lecture, to the extent permitted (eg Copyright restrictions) these will also be made available through Blackboard.

WEEK / LECTURER ¹	WEEK COMMENCING	LECTURE TOPIC
1 (B)	25 February	Introduction to Accounting Systems and Information Systems MYOB
2 (B)	3 March	Documentation
3 (N)	10 March	Databases
4 (B)	17 March	Internal Controls MYOB
5 (B)	24 March	Internal Controls MYOB
6 (G)	31 March	Business Processes – Revenue cycle MYOB
7 (G)	7 April	Business Processes – Expenditure cycle MYOB
	14 April 21 April	MID SEMESTER BREAK
8 (N)	28 April	Systems planning and development (1)
9 (N)	5 May	Systems planning and development (2)
10 (B)	12 May	Ethics (1)
11 (B)	19 May	Ethics (2)
12 (N)	26 May	Auditing of Computer Based Information Systems
13 (B)	2 June	Revision

¹ Lecturers: B = Brett Considine, N= Nui, G = Gordon Boyce

Tutorial Program

Tutorials are an important part of your learning in this subject, representing your chance to engage in the material within small groups and collegially work through issues that have been addressed in the lecture material. It is expected that students will attend tutorials and be ready and willing to engage in discussion and consideration of the scheduled tutorial material.

Student preparation of tutorial work will be monitored by tutors. Students are required to hand up each week's pre-tutorial work at the commencement of the class. This will be assessed, based on the evidence of preparation that your work exhibits, and will contribute towards your overall tutorial mark.

Tutorials will consist of pre-tutorial and in-tutorial tasks. This design allows students to prepare for their tutorial and come to tutorials ready to apply their knowledge to a previously unseen problem. The benefit of this approach to tutorials is that you are able to work through a problem solving task and ask questions of your tutor about the material and the process as you proceed. This emphasizes both the content of the tutorial and also develops your meta-cognitive skills (knowledge about how to handle problems, being aware of what you know and how to go about tasks). This perspective allows questioning about the process involved in completing a question rather than a superficial factual emphasis. This is seen as beneficial in developing your higher order understanding of the subject material and your ability to apply material in new contexts.

All pre-tutorial work will be assessed on a pass/fail basis and each tutorial submission will potentially earn a ½ mark, up to a cumulative maximum of 5 marks for the semester. This is to be handed up in your allocated tutorial. Students who are sitting in on a tutorial other than that which they are enrolled in need to get their work signed by the tutor. The signed work should be given to their regular tutor the following week.

TUTORIAL ANSWERS

The aim of tutorials, indeed that of the subject overall, is for you to develop higher order skills that you are able to apply in a range of contexts. As such, the memorization of tutorial answers and definitions from the text will not be adequate for you to pass this subject. Accordingly, tutorial solutions for the in-tutorial questions will not be released on the subject website.

A suggested strategy for dealing with the subject material is as follows:

- (1) Attend lectures each week and make notes, review lectures on i-lecture if necessary
- (2) Prepare for tutorials by completing the assigned reading
- (3) Attempt all pre-tutorial questions

- (4) Make a note of any questions you have about the material
- (5) Refer back to readings and lecture notes for potential answers to your questions
- (6) Come along to tutorials prepared and ready to ask questions and contribute to discussions
- (7) Attend a PAL session
- (8) If questions are still unresolved then make use of the staff consultation times

Staff consultation should be late in the process - university education is about independence and self guided learning. As such you should first attempt to seek out your own answers to questions by completing readings, thinking about material and discussing concepts with your peers or visiting the library.

To aid in this process each week of lectures will contain clearly stated learning objectives/outcomes that have been identified by the lecturer as important for the material that is being covered. These outcomes should be used as your guide to what you need to know/be able to do for each topic covered in the unit. Collectively, these will provide you with a checklist of competencies that are expected to be developed over the duration of the semester.

If you wish to review your answers to tutorial questions then you should make use of the staff consultation times that are provided. However, as was mentioned above, these should be used when you have a question about the material and have already made a legitimate attempt at answering the question for yourself. Staff consultation hours are not a substitute for lectures and tutorials.

TUTORIAL PROGRAM – SEMESTER 1, 2008		
WEEK	WEEK COMMENCING	TUTORIAL TOPIC
1	25 February	NO TUTORIAL
2	3 March	Introduction to Accounting Systems and Information Systems MYOB
3	10 March	Documentation MYOB
4	17 March	Databases
5	24 March	Internal Controls MYOB
6	31 March	Internal Controls MYOB
7	7 April	Business Processes – Revenue cycle MYOB
	14 April 21 April	<i>MID SEMESTER BREAK</i>
8	28 April	Business Processes – Expenditure cycle
9	5 May	Systems planning and development (1)
10	12 May	Systems planning and development (2)
11	19 May	Ethics (1)
12	26 May	Ethics (2)
13	2 June	Auditing of Computer Based Information Systems

Semester Timeline

A timetable of key dates and milestones for your studies in ACCG 251 is shown below. Please make note of the due dates for assignments and multiple choice tests.

WEEK	WEEK COMMENCING	KEY DATES / LANDMARKS	
		KEY INDIVIDUAL TASKS	ONGOING TASKS
1	25 February		
2	3 March		Tutorial work for submission
3	10 March		Tutorial work for submission
4	17 March	MYOB ASSIGNMENT 1 DUE	Tutorial work for submission
5	24 March		Tutorial work for submission
6	31 March	March 31-April 3 → MULTIPLE CHOICE TEST 1	Tutorial work for submission
7	7 April		Tutorial work for submission
	14 April 21 April	MID-SEMESTER BREAK	
8	28 April	MYOB ASSIGNMENT 2 DUE	Tutorial work for submission
9	5 May		Tutorial work for submission
10	12 May	May 12-15 → MULTIPLE CHOICE TEST 2	Tutorial work for submission
11	19 May		Tutorial work for submission
12	26 May		Tutorial work for submission
13	2 June		

Classroom Etiquette

Your attention is drawn to the following principles of classroom etiquette, which will be observed during the semester.

Lectures:

Students are expected to:

- Remain quiet during lectures unless class participation or discussion is specifically requested / required.
- Ensure mobile phones are switched off upon entering the lecture theatre.
- Arrive on time for the lecture (before five minutes past the hour) and to remain until the class is formally concluded.

Tutorials:

Students are expected to:

- Ensure mobile phones are switched off upon entering the tutorial room.
- Arrive on time for the tutorial (before five minutes past the hour) and to remain until the class is formally concluded.
- Inform the tutor, prior to the tutorial commencing if possible, of any anticipated or unavoidable absence or need to exit a tutorial early.
- Come to tutorials having prepared for the class. This includes a familiarity with the subject matter and being willing to discuss ideas, offer suggestions, ask questions and engage with your peers in a collegial manner.
- Give their attention and respect to any person who is presenting or contributing to the tutorial session (student or tutor).

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Appendix 1 – Assignment Cover Sheet

The following cover sheet is to be completed, signed and attached to the printouts from your MYOB assignment.

Any assignment submitted without the cover sheet attached, signed and correctly completed will be subject to a penalty.

The cover sheet for the assignments is also available for download from the ERIC website (see http://www.efs.mq.edu.au/student_support/eric).



**Division of Economic and
Financial Studies**

FAMILY NAME

GIVEN NAME(S)

STUDENT ID

TUTOR'S NAME

TUTORIAL DAY/
TIME

ASSESSMENT COVER SHEET

UNIT CODE

DUE DATE

ASSESSMENT TYPE

Assignment Tutorial Other

Please tick one box

ASSESSMENT

NUMBER (If applicable)

DECLARATION

I certify that:

- This assessment is my own work, based on my personal study and/or research;
- I have acknowledged all material and sources used in the preparation of this assessment, including any material generated in the course of my employment;
- If this assessment was based on collaborative preparatory work, as approved by the teachers of the unit, I have not submitted substantially the same final version of any material as another student;
- Neither the assessment, nor substantial parts of it, have been previously submitted for assessment in this or any other institution;
- I have not copied in part, or in whole, or otherwise plagiarised the work of other students;
- I have read and I understand the criteria used for assessment;
- The assessment is within the word and page limits specified in the unit outline;
- The use of any material in this assessment does not infringe the intellectual property / copyright of a third party;
- I understand that this assessment may undergo electronic detection for plagiarism, and a copy of the assessment may be retained in a database and used to make comparisons with other assessments in future. *Work retained in a database is anonymous and will not be able to be matched to an individual student;*
- I take full responsibility for the correct submission of this assessment in the appropriate place with the correct cover sheet attached and I have retained a duplicate copy of this assessment

SIGNATURE

DATE

/ /

This declaration is a summary of the University policy on plagiarism. For the policy in full, please refer to Student Information in the Handbook of Undergraduate Studies or www.student.mq.edu.au/plagiarism/

This coversheet is for use with all assessments submitted in ERIC: http://www.efs.mq.edu.au/student_support/eric

MARKER'S COMMENTS

GRADE