



ACCG 251 ACCOUNTING AND INFORMATION SYSTEMS

Department of Accounting and Finance

Division of Economic and Financial Studies

Unit Outline - Semester 2, 2008

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

INTRODUCTION

This unit will introduce students to the area of 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, electronic business systems, internal controls, business processes, ethics, systems development and information system audit.

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 and Assurance services.

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.

PRESCRIBED TEXTBOOKS

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.

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. Please do not post an announcement on blackboard if you wish to contact teaching staff.

NAME	ROOM	PHONE	EMAIL	CONSULTATION
Dr. Savanid (Nui) Vatanasakdakul Lecturer In Charge	E4A 353	9850 4855	svatanas@efs.mq .edu.au	Tuesday 10 a.m. to 12 p.m.
Mr Brett Considine Lecturer	E4A 338	9850 8522	bconsidi@efs.mq .edu.au	TBA

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:

Tuesday 3 p.m.-5 p.m. W5A PRICE

Thursday 3 p.m.-5 p.m. W5A PRICE

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 Labor public holiday occurs on 6 October 2008. This is also a University holiday. As such, classes scheduled for this day will not be held. 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 homework so that you have evidence of attendance which you can forward to your regular tutor the following week.

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 (Optional)	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.

ASSESSMENTS

Assessment for ACCG251 consists of five components, (1) tutorials, (2) MYOB, (3) two online quizzes and (4) the final exam. 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. A summary of the assessment for the unit is structured as follows:

COMPONENT	DUE DATE	WEIGHTING
Pre-tutorial Assignment	Ongoing over semester Week 2 to week 13	10%
Quizz1	Week 5	7.5%
MYOB Assignment	Week 8	15%
Quizz2	Week 10	7.5%
Final Exam	TBA	60 %
<i>Total</i>		100 %

Tutorial (10%)

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. Tutorials will consist of pre-tutorial and in-tutorial tasks. This design allows students to prepare for their tutorials 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.

It is important for students to keep the original copies of all pre-tutorial homeworks.

Tutorial Attendance

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. If you miss a tutorial due to misadventure or illness then you must submit an Advice of Absence form (available from <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>), with the necessary supporting documentation, through student services. Absences from tutorials supported by an Advice of Absence form will be accepted.

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.

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 at the beginning of the tutorial 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. You will earn a maximum of 1 mark (up to a maximum of 10 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.

In addition, the submitted documents should clearly state the student name, student number, the course code, the tutorial number, the date, the tutor's name and tutorial time.

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 and pre-tutorial questions will not be released on the subject website. A suggested strategy for dealing with the subject material is as follows:

- Attend lectures each week and make notes, review lectures on i-lecture if necessary
- Prepare for tutorials by completing the assigned reading
- Attempt all pre-tutorial questions
- Make a note of any questions you have about the material
- Refer back to readings and lecture notes for potential answers to your questions
- Come along to tutorials prepared and ready to ask questions and contribute to discussions
- 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.

Independent Learning – MYOB (15%)

The MYOB assignment provides you with a real world example of an accounting information system. As we progress through the lecture material, and as you progress

through your assignments, you should see that the theoretical material in lectures is brought to life in the MYOB environment. As an example, in setting up MYOB decisions need to be made about the layout of the chart of accounts, report formatting, what privileges different users will have and how the operation of the system will interact with other applications within the organization. These are simple examples of decisions about the design and operation of the system, internal control design choices and process operation decisions – each of which are covered in lectures. To get the most out of MYOB you should view it in this integrated manner – it is your opportunity to put the theory of the lectures into practice.

The MYOB assignment is based on the content of the Neish and Kahwati (2008) text. 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 assignment 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 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
- Apply accounting knowledge and competencies acquired from pre-requisite unit to the AIS domain

While some time in lectures 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.

Please note the following details regarding MYOB assignments:

- **Late submissions** will be penalised at the rate of ten percent (10%) of the available marks per day or part thereof.

- Your electronic data file from MYOB must be uploaded to Blackboard. The filename should be your student id. For example, Tim Jones has student ID 12345678. The file name would be 12345678.myo. **Otherwise, your file will not be marked.**
- **Due online by Week 8:** Friday 10 October, 11 p.m.

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

Quizzes (15%)

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://learn.mq.edu.au/>. It is strongly recommended that students use computers at the University laboratories for the online quiz to prevent technical problems that may occur by your home computers such as slow speed Internet connection.

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

Quiz 1 (7.5%)

Due online by Week 5

- Open date: Thursday 4 September, 9 a.m.
- Close Date: Friday 5 September, 11 p.m.
- Topics covered: Lecture 1- Lecture 4

Quiz 2 (7.5%)

Due online by Week 10

- Open Date: Thursday 23 October, 9 a.m.
- Close Date: Friday 24 October, 11 p.m.
- Topics Covered: Lecture 5 - Lecture 9

Final Exam (60%)

The final exam is to be conducted during the university examination period. This will be between Wednesday 19 November and Friday 5 December. 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.

EFS POLICIES AND PROCEDURE

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: https://www.efs.mq.edu.au/student_support/important_processes.

PLAGIARISM

The policy statement on cheating and plagiarism is a cornerstone of academic integrity at Macquarie University. All students are responsible for familiarizing themselves with the policy, seeking further advice if necessary and complying with it at all times. Students who are guilty of cheating and plagiarism will be penalized. Students must read all policies, procedures and support materials on the following website:

http://www.efs.mq.edu.au/current/ug/admin_central/cheating_and_plagiarism

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

Student Support Services

There is 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>

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.

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>.

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).

LECTURE AND TUTORIAL PROGRAMS

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 or E-Reserve.

WEEK	DATE	LECTURE TOPIC	TUTORIAL TOPIC
1 (Nui)	4 August	Introduction to Accounting Systems (Chapter 1)	No tutorial
2 (Brett)	11 August	Information Systems Ethics (1) MYOB demonstration (Chapter 3)	Introduction to Accounting Systems (Chapter 1)
3 (Brett)	18 August	Information Systems Ethics (2) (Chapter 3)	Information Systems Ethics (1) MYOB demonstration (Chapter 3)
4 (Nui)	25 August	Electronic Business Systems (Chapter 13)	Information Systems Ethics (2) (Chapter 3)
5 (Nui)	1 September	Systems Planning and Development (Chapter 6)	Electronic Business Systems (Chapter 13)
6 (Nui)	8 September	Alternative Systems Development Methodologies (Chapter 7)	Systems Planning and Development (Chapter 6)
7 (Nui)	15 September	Databases & ERP (Chapter 11 & 12)	Alternative Systems Development Methodologies (Chapter 7)
	22 September 29 September	MID SEMESTER BREAK	
8 (Brett)	6 October	Documentation (Chapter 5)	Databases & ERP (Chapter 11 & 12)
9 (Brett)	13 October	Business Processes – Revenue cycle (Chapter 10)	Documentation (Chapter 5)
10 (Brett)	20 October	Business Processes – Expenditure cycle (Chapter 10)	Business Processes – Revenue cycle (Chapter 10)
11 (Brett)	27 October	Internal Controls and Auditing (1) (Chapter 4)	Business Processes – Expenditure cycle (Chapter 10)
12 (Nui)	3 November	Internal Controls and Auditing (2) (Chapter 4 & 15)	Internal Controls and Auditing (1) (Chapter 4)
13 (Nui)	10 November	Revision	Internal Controls and Auditing (2) (Chapter 4 & 15)