

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

ACCG250

ACCOUNTING SYSTEMS  
DESIGN AND DEVELOPMENT

Semester 2, 2010

*Department of Accounting and Finance*

**MACQUARIE UNIVERSITY  
FACULTY OF BUSINESS AND ECONOMICS  
ACCG250 UNIT OUTLINE**

**Semester and Year: 2-2010**

**Unit Convenor: Chadi Aoun**

**Prerequisites: ACCG101(P) or ACCG105(P) and 18 credit points**

**Credit points: 3**

Students in this unit should read this unit outline carefully at the start of semester. It contains important information about the unit. If anything in it is unclear, please consult one of the teaching staff in the unit.

**ABOUT THIS UNIT**

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 ACCG250 is 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.

**TEACHING STAFF**

NAME	CONTACT INFORMATION		CONSULTATION TIMES (During Teaching Weeks)
<b>Chadi Aoun</b> Unit Convenor (UC)	<i>Office Extension</i>	E4A 342 9178	Immediately after each lecture at the lecture venue.
	<i>E-mail</i>	ACCG250@mq.edu.au (Primary Contact)	
<b>Julie Fell</b> Deputy Unit Convenor (DUC)	<i>E-mail</i>	ACCG250@mq.edu.au (Primary Contact)	Wednesdays 11-12pm

**Email: Email is the primary means of contacting staff outside their scheduled consultations. To maintain students' privacy and confidentiality, students should only use their Macquarie University email interface to correspond with staff. Emails emanating from other sources (e.g. hotmail or yahoo accounts) may not be responded to as we are unable to ascertain the student's identity. Such emails are often quarantined and are not sent to the staff inbox. It is also essential that you check your university email on a regular basis as this is our primary means of contacting individual students.**

## CONSULTATIONS

Please restrict consultations to scheduled times and venues. Students need to contact staff via email requesting an appointment for all other times.

### Consultation Sessions During Teaching Weeks – *Preliminary Schedule*

Commencing Week 3

**ACCG 250 - Accounting Systems Design & Development**

**Semester 2, 2010**

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
9-10 am					
10-11 am					
11-12 pm			* Julie Fell E4A 252B		* Alla Chen E4A 252B
12-1 pm					
1-2 pm					LECTURE 1-3 PM
2-3 pm				* Ceelsan Hu E4A 252B	
3-4 pm	Peipei Pan E4A 254A				
4-5 pm	Peipei Pan E4A 254A	* Yige Ma E4A 252B			
5-6 pm		* Jane He E4A 252B			
6-7 pm				Jossie Zhao E4B 107 - BESS	
7-8 pm		LECTURE 7-9 PM			
8-9 pm					

\* To contact these tutors, students should use extension number 4760 (252 B) on the House Phone located in the foyer of level 2 of E4A - the tutors will then meet students at the entrance door.

Please note that Chadi's consultations are immediately after each lecture at the lecture venue.

You are encouraged to seek help at a time that is convenient to you from a staff member teaching on this unit during their regular consultation hours. In special circumstances, an appointment may be made outside regular consultation hours. Staff will not conduct any consultations by e-mail. You may, however, phone staff during their consultation hours.

In order to gain access to staff located at levels 2 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby. Students experiencing significant difficulties with any topic in the unit are strongly must seek assistance immediately.

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 may be updated

periodically and would be released on Blackboard. Students need to check the consultation times on Blackboard then 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. Repeating and struggling students are strongly advised to attend consultations with their tutor on a weekly basis.

## DIRECTING QUERIES

ISSUE	CONTACT STAFF
Lecture Material, Pedagogical Issues, Persisting Issues	Unit Convenor <b>ACCG250@mq.edu.au</b>
Enrolment, Change of Tutorial, Online Marks, Online Submissions, Blackboard Content, Other Administrative Issues	Deputy Unit Convenor <b>ACCG250@mq.edu.au</b>
Tutorial Material, Tutorial Exercises, Assessment Marks, Feedback on Assessment, Advice for Improvement	Relevant Tutor
Technical issues including Blackboard, E-Reserve, Email access, and Computer Lab	IT Helpdesk or Lab Support

**Students are advised to direct their query to the relevant contact. Misdirected queries may be delayed or discarded.**

## CLASSES

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 lecture and materials (refer to prescribed texts and readings) with integrated assessment exercises. Blackboard 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 accounting application. The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

### **Face-to-Face Learning:**

#### **Lectures**

A two hour lecture will be offered twice a week on Tuesdays (19:00-21:00 in X5B 100) and Fridays (13:00-15:00 in X5B 100). 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 Wednesday's lecture will be available for students to download from iLectures (via Blackboard), by the end of each week.

#### **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. Students must

only attend their scheduled lecture and tutorial. If students wish to change tutorials after week 1, they need to attain written approval from the deputy unit convenor.

Tutorial activities for each week include short answer questions and/or case studies. Students are required to ***prepare the tutorial questions before they attend their tutorial***, and act as active participants in their tutorials, in contributing to class preparations and discussions, participating in presentations, and asking and responding to insightful questions. A 'Tutorial Work and Reflection' form will be provided as a template for students to use for such purpose.

As this is an Accounting and Information Systems issues based subject, there are multiple interpretations, perspectives and possible solutions to most questions. Students need to attend and participate in their tutorials as ***no solution guidelines will be issued*** for tutorial questions, rather, the solutions will be deduced from the tutorial group discussions and presentations, which is guided and facilitated by the tutor. Students are advised to take notes of the answers and the methods by which such answers were deduced. If required, students need to be proactive in seeking feedback from tutors on their work during tutorials or during tutors' consultations. Students are therefore expected ***to attend a minimum of 10 out of 12 tutorials***.

### **Online Learning:**

#### **Blackboard**

Students are expected to download their lecture slides, and their tutorial exercises from blackboard, and prepare such material on a weekly basis, before they attend their classes.

#### ***i-Lectures***

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. Along with the audio downloads, students will have the option to view a video of the ACCG250 lecture content

[http://www.mq.edu.au/lrc/technologies/ilecture/video\\_students.htm](http://www.mq.edu.au/lrc/technologies/ilecture/video_students.htm)

#### ***Online Announcements***

Students need to check the Announcements board on Blackboard before sending their questions to tutors and lecturers, particularly if they relate to procedural issues. Students should check for new announcements regularly – preferably several times a week, especially 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 personal mail, university notifications and announcements.

## **TECHNOLOGY USED AND REQUIRED**

### **Independent Learning:**

#### **QuickBooks Study**

The QuickBooks 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 QuickBooks will require that students use their own discretion of what and how they should progress through this domain in order to

successfully complete the assignments. Due to the self-direct learning strategy for QuickBooks, the prescribed notes (posted on Blackboard) should be used as a reference point to complete the assignments.

### **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 Blackboard will be used extensively in this subject, students need to ensure that you access this website on a regular basis by using your university username/password details. Students will need to contact the IT helpdesk if they face any difficulties (9850 4357 or 1800 063 191). Lecture notes should be downloaded from the website mentioned above and should 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. Students' tutorial questions and lecture content may be based on material and resources located at this link. Students need to download all relevant information to complete their tutorial questions and their learning objectives.

## **LEARNING OUTCOMES**

By the end of the semester, students should achieve the following outcomes:

1. Be able to perform information systems functions from the perspective of users, managers, designers and evaluators.
2. 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.
3. 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.
4. Be able to access and evaluate information from a variety of sources. This includes deciding information needs, collecting, organising and evaluating information.
5. 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.
6. Be able to apply relevant computer based skills for an accounting package.

## GRADUATE CAPABILITIES

In addition to the discipline-based learning objectives, all academic programs at Macquarie seek to develop the capabilities the University's graduates will need to develop to address the challenges, and to be effective, engaged participants in their world. This unit contributes to this by developing the following graduate capabilities:

### 1 Discipline Specific Knowledge and Skills

- a) A multifaceted understanding of information systems and their role in organisations and society.
- b) Capability to understand organisational issues relating to Accounting information systems, including identifying of problems and recommending solutions.
- c) Contextualise business cycles and subsystems, including accounting information systems.
- d) Skills in using an accounting application package.

### 2 Critical, Analytical and Integrative Thinking

### 3 Problem Solving and Research Capability

### 4 Creative and Innovative

### 5 Effective Communication

### 6 Engaged and Ethical Local and Global citizens

### 7 Capable of Professional and Personal Judgement and Initiative

### 8 Commitment to Continuous Learning

## LEARNING AND TEACHING STRATEGY

### 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.

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



Major emphasis on individual assessment <ul style="list-style-type: none"> <li>Students assessed individually with much secrecy surrounding the tests</li> </ul>	Group assessment <ul style="list-style-type: none"> <li>Collaborative learning and products through peer assessment and tutorial work</li> </ul>
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Adapted from: Herman et al. (1992): A practical Guide to Alternative Assessment. Association for Supervision and Curriculum Development, p 13.

**PRESCRIBED TEXTBOOKS AND MATERIAL**

All students should have the following essential textbooks and material:

- Turner, L. & Weickgenannt, A. (2009) Accounting Information Systems: Controls and Processes, Wiley (ISBN: 13 9780471479512)
- QuickBooks Notes (Will be made available via Blackboard to students enrolled in ACCG250)
- QuickBooks Student Edition 2008/2009 Software.

Copies of the Turner & Weickgenannt textbook and the QuickBooks CD can be purchased from the Co-Op bookstore. Further readings and exercises are available via e-reserve.

**REQUIRED STUDY TIME**

It is expected that students attend all lectures and tutorials, be punctual in handing in their assignments, perform all required study prior to attendance, and actively participate in tutorial 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 from 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. Students are therefore expected to attend all classes, and ensure that they do not miss lectures or tutorials.

**RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES**

	<b>Assessment Task 1</b> (Diagnostic Quiz)	<b>Assessment Task 2</b> (Written Assignment)	<b>Assessment Task 3</b> (QuickBooks Assignment)	<b>Assessment Task 4</b> (Final Exam)
Title/Name	Diagnostic Quiz	Written Assignment	QuickBooks Assignment	Final Exam
Description	This is a diagnostic task undertaken during the week	Students are to prepare and submit a written assessment to	Students are to complete and submit a practical	All course content is examinable. Closed-book 3

	<b>Assessment Task 1</b> (Diagnostic Quiz)	<b>Assessment Task 2</b> (Written Assignment)	<b>Assessment Task 3</b> (QuickBooks Assignment)	<b>Assessment Task 4</b> (Final Exam)
	4 tutorial. The quiz covers material from the previous 3 weeks.	their tutor in week 7. The assignment covers all topics covered in lectures and tutorial up to, and inclusive of week 6 material.	computing component using QuickBooks Student Edition 2008/2009 Software.	hour examination. Information on the structure and format of the final exam will be released in week 13 of semester.
Due date	Week 4	Week 7 Tutorial	By 15th of October 2010 at 4:00pm	Examination Period - from 17 <sup>th</sup> of November - 3 <sup>rd</sup> of December (inclusive)
% Weighting	<b>0%</b> <i>(normative assessment - does <u>not</u> count towards cumulative final mark)</i>	<b>20%</b>	<b>20%</b>	<b>60%</b>
Grading method	Peer-marking	Marked by tutors. Refer to assignment document for marks allocated per criterion.	Automated marking (must use the prescribed software and the personalised files ONLY)	Exam marking.
Submission method	Submitted during the tutorial in which the student is enrolled.	Submitted to tutor at the beginning of the tutorial in which the student is enrolled. <i>(refer to section below)</i>	Submitted at the university computer labs. <i>(refer to section below)</i>	Submitted to examination invigilators. <i>(refer to section below)</i>
Feedback <i>(type, method, date)</i>	Immediate through peer marking	Marked assignments returned in week 8	Marks will be emailed to students by end of week 11	Refer to grading policy and Standardised Numerical Grading (SNG) on pages 20, 482 and 521 of the Handbook for Undergraduate Studies 2010 for further details.

	<b>Assessment Task 1 (Diagnostic Quiz)</b>	<b>Assessment Task 2 (Written Assignment)</b>	<b>Assessment Task 3 (QuickBooks Assignment)</b>	<b>Assessment Task 4 (Final Exam)</b>
Estimated student workload (hours)	Students need to review the materials covered over the past 3 weeks.	It is estimated that an average student should spend about 2-3 hours per week on this assessment task (about 15-20 hours total).	It is estimated that an average student should be able to complete this assignment in 15-20 hours.	Students that are studying and preparing their materials on a weekly basis, may be able to review the material in a timely manner during the study period.
Learning outcomes assessed				
1		√	√	√
2	√	√		√
3		√		√
4		√		
5	√	√		√
6			√	
Graduate capabilities assessed				
1a		√		√
1b	√	√		√
1c		√		√
1d			√	
2	√	√	√	√
3		√	√	√
4		√		
5	√	√		√
6		√		√
7	√	√		√
8		√	√	√

### Written Assignment

Apply relevant knowledge of the topics covered. The assignment shall include **all** material covered in the previous weeks' lecture and readings. Students should address the assignment **independently**, and apply a 'final exam' like perspective to the exercises. Any collusion among students shall be subject to the university's plagiarism policy and shall attract severe penalties.

The written assignment shall be subject to the following rules:

- **ALL exercises should be completed individually.** Any copying or plagiarism will be subject to the university's policies and procedures on plagiarism and would attract severe penalties.

- The assignment will be collected **at the beginning** of a student's relevant tutorial (where they are enrolled ONLY). Students are therefore advised to complete and collate their work well in advance of the tutorial time, as late submissions will attract penalties. Submissions after the tutorial are therefore considered as late and will attract a penalty.
- The assignment should be typed and a completed assignment cover sheet attached. This could be obtained from the following link:  
[http://www.businessandconomics.mq.edu.au/faculty\\_docs/student\\_support/Individual\\_cover\\_sheet.pdf](http://www.businessandconomics.mq.edu.au/faculty_docs/student_support/Individual_cover_sheet.pdf)
- If a student is unable to attend their tutorial due to illness or misadventure, the student should contact their tutor and provide proof of such circumstance (eg. medical certificate covering absence date and subsequent days until submission). The assignment, documentary evidence and supporting forms should be submitted via BESS. No penalty will apply **if** the evidence provided is approved by the unit convenor and covers the entire period prior to submission. Submissions via BESS that do not comply with these requirements will attract a penalty. Students should also attach the appropriate absence form with their assignment:  
[http://www.businessandconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/how\\_do\\_i/absences](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/absences)
- Assignments that do not comply with these requirements may not be accepted or marked.

### **QuickBooks Assessment**

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 specific details and requirements of the assignments will be made available to students via their Macquarie University email account by the end of week 4 of semester. The materials addressed in the QuickBooks assignments provide an example of a real world accounting system. By working through the QuickBooks 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 QuickBooks (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 QuickBooks.
- 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 format.

QuickBooks learning will be self-directed. The QuickBooks notes (provided via Blackboard) provides step by step guidance on how the software operates. In addition, you should explore the different functions and processes embedded within QuickBooks in order to build your own understanding of the package. Students must totally rely on the online material that will be available on Blackboard as teaching staff will not respond to any question regarding the use of the software to complete the assignment. If students have any questions, they should be able to find relevant answers either in the instruction file or the Frequently Asked Questions (FAQ – based on common issues from previous semesters) that will be available on via Blackboard. While QuickBooks itself is not directly examinable (ie you do not need to remember where to click/how to do specific tasks in QuickBooks for the final exam), the interaction of theory and practice in QuickBooks is examinable. This means you need to understand the underlying rationale as to why QuickBooks performs various tasks.

Full details of the QuickBooks assignment will be made available early in the semester. If you do not receive your assignment by then, you are to contact the Deputy Unit Convenor immediately. It is your responsibility to check your MQ email account and inform us if you have not received such assignment.

Students are allowed only **one chance to submit their file**. It is therefore the student's responsibility to double check that the file they submit is the correct one. If the student submits the wrong file and wishes to resubmit a penalty of 10% of the maximum mark applies per instance. Resubmission requests after the assignment due deadline will also attract the usual late penalty per day or part thereof (refer to Late Submission Penalty section below).

Students need to note that the QuickBooks assignment will be marked electronically, so it is imperative to use the ***prescribed software only*** and comply with all the instructions in the case. A failure to do so may result in a zero mark being awarded. Also ensure you use the correct individualised start file provided.

### **Final Examination**

A final examination is included as an assessment task for this unit to provide assurance that: the product belongs to the student and the student has attained the knowledge and skills tested in the exam.

A three hour final examination for this unit will be held during the University Examination period.

The University Examination period in Second Half Year 2010 is from the 17<sup>th</sup> of November to the 3<sup>rd</sup> of December (inclusive).

You are expected to present yourself for examination at the time and place designated in the University Examination Timetable. The timetable will be available in Draft form approximately eight weeks before the commencement of the examinations and in Final form approximately four weeks before the commencement of the examinations.

<http://www.timetables.mq.edu.au/exam>

The only exception to not sitting an examination at the designated time is because of documented illness or unavoidable disruption. In these circumstances you may wish to consider applying for Special Consideration. The University's policy on special consideration process is available at [http://www.mq.edu.au/policy/docs/special\\_consideration/policy.html](http://www.mq.edu.au/policy/docs/special_consideration/policy.html)

If a Supplementary Examination is granted as a result of the Special Consideration process the examination will be scheduled after the conclusion of the official examination period. (Individual Faculties may wish to signal when the Faculties' Supplementary Exams are normally scheduled.)

The Macquarie university examination policy details the principles and conduct of examinations at the University. The policy is available at: <http://www.mq.edu.au/policy/docs/examination/policy.htm>

**All course content is examinable.** Information on the structure and format of the final exam will be released in week 13 of semester. 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.

Students are advised not to make holiday plans or travel arrangements during the examination and supplementary examination periods.

### ASSIGNMENT EXTENSIONS

- All requests for assignment extensions **must** be submitted via email to the unit convenor before the due date.
- Grounds for extensions include illness and misadventure (*supported by documentary evidence*), but **do not** usually include study pressure from other subjects, personal, employment, and social 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 is granted, appropriate supporting documentation and a copy of the extension authorisation must be attached to the assignment at the time of submission.

### LATE SUBMISSION PENALTY

Late submissions will attract a penalty which is set as a **10% deduction of the maximum possible mark** (not the student's achieved mark) for each day or part thereof that the assignment is late. The written assignment is due at the beginning of the tutorial. Students are therefore advised to print and collate their assignments *well in advance* of the tutorial start time, and be punctual. The Quickbooks assignment should be submitted before the due time to avoid a penalty.

## ONLINE MARKS AND FEEDBACK

For transparency and data accuracy purposes your marks for the written assessment and the QuickBooks assignment will be uploaded to Blackboard by the end of the semester. Students are required to review their grades and inform their tutor immediately if there are any discrepancies. Students should also keep their marked assignments (and backup copies) for future reference should they be required to provide them for verification.

**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.**

## ACADEMIC HONESTY

The nature of scholarly endeavour, dependent as it is on the work of others, binds all members of the University community to abide by the principles of academic honesty. Its fundamental principle is that all staff and students act with integrity in the creation, development, application and use of ideas and information. This means that:

- all academic work claimed as original is the work of the author making the claim
- all academic collaborations are acknowledged
- academic work is not falsified in any way
- when the ideas of others are used, these ideas are acknowledged appropriately.

Further information on the academic honesty can be found in the Macquarie University Academic Honesty Policy at [http://www.mq.edu.au/policy/docs/academic\\_honesty/policy.html](http://www.mq.edu.au/policy/docs/academic_honesty/policy.html)

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\\_plagiarism](http://www.efs.mq.edu.au/student_support/important_policies/cheating_and_plagiarism)

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.

## STUDENT SUPPORT SERVICES

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>. 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 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](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/student-services/studysupport> If you want to know more, or want to seek individual assistance contact the international students' study skills advisor.

### **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/>

## **GRADING POLICY**

**All final grades in the Department of Accounting and Finance are determined by a grading committee and are not the sole responsibility of the Unit Coordinator.**

**Macquarie University's 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).**

**The Standardised Numerical Grade (SNG) is not a summation of the individual assessment components.**

**To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination and their overall assessment marks in the unit.**

**Please also refer to relevant pages in the Handbook of Undergraduate Studies**

## **PRIZES**

Prizes for this unit are detailed on the following website:  
[http://www.businessandconomics.mq.edu.au/undergraduate\\_degrees/prizes\\_scholarships](http://www.businessandconomics.mq.edu.au/undergraduate_degrees/prizes_scholarships)



## GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING

If, at the conclusion of the unit, you have performed below expectations, and are considering lodging an appeal of grade and/or viewing your final exam script please refer to the following website which provides information about these processes and the cut off dates in the first instance. Please read the instructions provided concerning what constitutes a valid grounds for appeal before appealing your grade.

[http://www.businessandconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/admin\\_central/grade\\_appeals](http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/admin_central/grade_appeals).

## SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at: [http://www.mq.edu.au/policy/docs/special\\_consideration/procedure.html](http://www.mq.edu.au/policy/docs/special_consideration/procedure.html)

## IT CONDITIONS OF USE

Access to all student computing facilities within the Faculty of Business and Economics is restricted to authorised coursework for approved units. At all times, student ID cards must be displayed in the locations provided.

Students are expected to act responsibly at all times when utilising University IT facilities. The following regulations apply to the use of computer labs and online services:

- Accessing inappropriate web sites, or downloading inappropriate material, are not permitted, material that is not related to coursework in units authorised to use these facilities is deemed inappropriate.
- Downloading copyright material without permission from the copyright owner is illegal, and strictly prohibited. Students detected undertaking such activities will face disciplinary action, which may possibly result in criminal proceedings.

Non-compliance with these conditions may result in disciplinary action without further notice.

**Students are reminded to communicate to staff only through the Macquarie University email as this is the only official channel.**

## SELF-ASSESSMENT AND PEER-ASSESSMENT

Self-assessment and peer-assessment provides students with the opportunity to reflect on their answers, identify strength and weaknesses, and devise techniques for progress and improvement. Students are encouraged to self-assess their work, whenever possible, before they submit it for marking, by reviewing their work and adopting a critical perspective. Students can ask themselves the following questions:

- Does my answer fully address all components of the question(s)?
- Does the answer demonstrate my 'knowledge' or is this just a simple replication of 'information'?
- Is my argument supported and validated?
- Have I adequately referenced all the sources I've used?
- Is my style and presentation clear and professional?
- What can I do to improve my work?
- ...etc

The students may also discuss their answers with their peers during tutorials, but should only consider this for marked assessment after assessments are marked and returned. Here students can emulate a 'markers' perspective in considering the questions above. Students can also seek advice from their tutors if they have any questions, or require further advice.

### **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 have **satisfactory performance on their final examination** as well as **a cumulative overall passing mark** in order to achieve a passing grade in this unit.

### **CLASSROOM ETIQUETTE**

Students are expected to arrive on time as the attendance may be recorded at the beginning of the class, 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 as soon as possible. Mobiles should be turned off during classes, not simply set to silent.

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 for themselves and their peers.

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.

**PRELIMINARY STUDY SCHEDULE**

<b>Week</b>	<b>Week Starting</b>	<b>Topic</b>	<b>Readings</b>
1	2/08/2010	Introduction to Accounting Information Systems	Turner & Weickgenannt Chapters 1
2	9/08/2010	Systems that Span the Organisation	Laudon and Laudon Chapter 2 (e-reserve)
3	16/08/2010	Systems & Process Documentation	Turner & Weickgenannt Chapter 2 (pages 55-63)
4	23/08/2010	Systems Planning and Development I	Turner & Weickgenannt Chapters 6 Stair and Reynolds 2008 - Chapter 8 (e-reserve)
5	30/08/2010	Systems Planning and Development II	Turner & Weickgenannt Chapters 6 Stair and Reynolds 2008 - Chapter 8 (e-reserve)
6	6/09/2010	Ethics I	Turner & Weickgenannt Chapter 3 (pages 78-90) Blair and Boyce 2006 – Chapter 3 (e-reserve)
7	13/09/2010	Ethics II <b>*Written Assignment Due*</b>	Turner & Weickgenannt Chapter 3 (pages 78-90) Mason 1986 MISQ paper (e-reserve)
		<b>Mid Semester Break (2 Weeks)</b>	
8	4/10/2010	Controls I	Turner & Weickgenannt Chapter 3 (pages 90-107) Turner & Weickgenannt Chapter 4
9	11/10/2010	Controls II <b>*QuickBooks Due*</b>	Turner & Weickgenannt Chapter 3 (pages 90-107) Turner & Weickgenannt Chapter 4
10	18/10/2010	Business Cycles: The Revenue Cycle	Turner & Weickgenannt Chapter 8
11	25/10/2010	Business Cycles: The Expenditures Cycle	Turner & Weickgenannt Chapter 9
12	1/11/2010	E-Commerce and E- Business	Turner & Weickgenannt Chapter 14
13	8/11/2010	Accounting Information Systems Wrap-up	Review all previous readings

**Lecture material and tutorial questions are available for students to download from Blackboard and e-Reserve. Students need to download and prepare relevant material prior to attending their lecture/tutorial.**