



ACCG 251 ACCOUNTING AND INFORMATION SYSTEMS

Department of Accounting & Finance

Faculty of Business & Economics

Unit Outline - Semester 1, 2010

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

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, e-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.

PRESCRIBED TEXTBOOKS

You will require access to the following texts:

- Turner, L. and Weickgenannt, A. (2009), *Accounting Information Systems: Controls and Processes*, John Wiley & Sons, Milton:Qld
ISBN: 13 9780 4714 795 12
- QuickBooks Notes and Examples (access details to be provided via Blackboard-Only available to students enrolled in ACCG 251)

Recommended Texts

- QuickBooks Student Edition 2008/2009 (CD), Reckon.
(You will require the CD if you wish to use QuickBooks program on your own computers.)

Copies of the textbook and the QuickBooks CD can be purchased from the Co-Op bookstore on campus. Some copies of the text 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.

NAME	ROOM	EMAIL
Dr. Savanid (Nui) Vatanasakdakul Lecturer in Charge	E4A 226	svatanas@efs.mq.edu.au
Mr. Chistopher Searchfield Lecturer	E4A 238	csearchf@efs.mq.edu.au
Mr. Fred Wang Unit Administrator	E4A 220A	zjwang@efs.mq.edu.au

Please 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. You will need to provide your full name, ID and tutorial date/time, name of tutor for any correspondence.

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 a.m.-12 p.m.	W5B MACTH
Wednesday	7 p.m. - 9 p.m.	E7B MASON

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 public holiday occurs on Monday 26 April and it is also University holiday. As such, classes scheduled for these days will not be held. Students with tutorials on these days should arrange to sit in on another tutorial for that week only.

Ensure that you get the tutor to sign and provide evidence of attendance which you can forward to your regular tutor the following week. Otherwise, your attendance will not be recorded.

Students with these lecture streams will need to refer to the recording on i-lecture 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/week
Tutorial	1 hour/week
PAL (Optional)	1 hour/week
Reading / preparation / independent study	6 hours/week

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.

LEARNING OBJECTIVES

The learning objectives of this unit are:

1. To enable students to be able to perform information systems functions from an accounting perspective.
2. To improve the ability of students in analyzing case studies and conceptual thinking on accounting information systems issues.
3. To improve the problem solving skills of students.
4. To critically evaluate an organizational situation for its accounting information systems issues.
5. To be able to apply relevant computer based skills for an accounting package.

LEARNING OUTCOMES

Having completed this subject, students should be able to:

1. Appreciate the role of information systems in general, and accounting information systems specifically, in supporting the operations of the organization
2. Understand the importance and benefits of systems development methodologies.
3. Prepare and interpret system documentation.
4. Apply internal control techniques to business processes.
5. Examine the role of ethics and ethical decision making within the accounting information systems context.
6. Demonstrate the ability to use an accounting package.

The link between the learning outcomes and the assessment components are summarized in the assessment rubric presented below.

Learning outcomes	Tutorial Activities (on going)	Case Study Assignment (week 5)	QuickBooks (week 8)	Final Exam
1.	√	√		√
2.	√	√		√
3.	√			√
4.	√			√
5.	√			√
6.			√	√

ASSESSMENTS

Assessment for ACCG251 consists of three components, (1) case study, (2) QuickBooks and (3) 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 the lectures and Blackboard as the semester progresses. A summary of the assessments for the unit is structured as follows:

COMPONENT	DUE DATE	WEIGHTING
Case study	Week 5	20%
QuickBooks	Week 8	20%
Final Exam	TBA	60%
<i>Total</i>		100 %

Tutorials

Tutorial activities

Each week students will be given a tutorial task, which will be available through the subject's Blackboard site. The tutorial activities are focused on *case study analysis*. Students are expected to READ the case studies prior to their tutorials in order to enhance quality of class discussion. In addition, collaborative learning is also an important element of the learning process in this subject. Student's interactive learning techniques such as group discussion, role-playing, self-assessment and peer-assessment are also applied in the tutorials throughout the semester.

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 performance. If you miss a tutorial due to misadventure or illness then you must submit an Advice of Absence form (available from

http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/absences), with the necessary supporting documentation. The form should be completed and submitted to BESS (E4B106) within five (5) working days of the affected tasks. 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 Unit Administrator or the Lecturer in Charge. Tutorial changes are not guaranteed and are subject to the constraints of spaces available and tutorial room capacity. **If you**

attend the tutorial that you are not enrolled in, it will not be counted toward the attendance record.

- No exception will be granted for students who are enrolled late in this subject.

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 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 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.

If you wish to review your answers to tutorial questions then you should make use of the tutor 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.

Case study (20%)

This activity is set to be a diagnostic task for students. Students will be given a case study on system development, which covers lecture 1 to 4. Students are expected to perform critical analysis of the case and relate the case to theories. Full details of the assignment (assignment objectives, question material, requirements, etc) will be made available through the subject's Blackboard site.

Please note the following details regarding the case study assignment:

- **Due: Week 5** – A hard copy of your assignment and coversheet must be submitted to **your tutor during your tutorial only.**
- If you cannot attend the tutorial on that week for the case study assignment

submission, you must discuss this issue with your tutor and arrange to submit your assignment **prior to the due date, not after**. Otherwise, you will be penalized for late submission.

- No extension will be granted for students who are enrolled late in this subject.
- For the **late submission**, students can submit your assignment at BESS. However, late submissions will be penalized at the rate of ten percent (10%) of the maximum marks per day or part thereof. If students submit the assignment after their tutorial time but still within the same day, they will also be penalized for late submission.

If students are unable to submit the assignment on time due to illness or misadventure, students should also attach the appropriate absence form with their assignment asap, and follow the submission instructions on the following link:

http://www.businessandconomics.mq.edu.au/for/new_and_current_students/undergraduate/how_do_i/absences

It is important for students to provide proof of such circumstance (eg. Medical certificate covering absence date and subsequent days until submission) with their assignment at a later date. No penalty will apply if the evidence provided is approved by the LIC and covers the entire period prior to submission.

- Students must attach the assignment coversheet and fill the correct information about your tutorial. Penalty will be applied if you fail to do so.
- Assignment coversheet can be obtained via http://www.businessandconomics.mq.edu.au/faculty_docs/student_support/Individual_cover_sheet.pdf
- 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. If you use any material, for example textbooks, journal articles, etc, to support your answer, you are to use the Harvard Style of referencing in your answer for both in-text and bibliography referencing.

Independent Learning – QuickBooks (20%)

The QuickBooks assignment provides you with a real world example of an accounting information system. It is intended that QuickBooks learning will be self-guided.

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 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 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 QuickBooks
- Apply accounting knowledge and competencies acquired from pre-requisite unit to the AIS domain

Please note the following details regarding QuickBooks assignments:

- Full details of the assignment (assignment objectives, question material, requirements etc) will be made available through the subject's Blackboard site.
- **Due: Week 8** - Your completed electronic data file from QuickBooks must be electronically submitted by Friday 30 April, 5 p.m. via the computer labs in the building E4B. The instruction on submission will be made available through the subject's Blackboard site.
- Students **MUST** following the instruction and make sure that you submit the correct assignment files at the right place. **You will only have one chance of submission.**
- **Each student will receive a unique QuickBooks assignment, which will be sent to your university email address. Thus, it is very important for you to activate and regularly access your student email address.**
- **Late submissions** will be penalised at the rate of ten percent (10%) of the maximum marks per day or part thereof.
- No extension will be granted for students who are enrolled late in this subject.
- Students **MUST** keep a backup file of your assignment.

Final Exam (60%)

The final exam is to be conducted during the university examination period. 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.

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

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 internal assessments, as well as have satisfactory performance on their final examination in order to achieve a passing grade in this unit.

FBE POLICIES AND PROCEDURE

FBE has important processes that you should be aware of throughout the semester regarding grade appeals, applying for special consideration, special approval conditions and many others, which can be found at:

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

CHEATING AND 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.deanofstudents.mq.edu.au/>

<http://www.student.mq.edu.au/plagiarism/>

Students should note that penalties and sanctions for these offences can be quite serious such as exclusion from the university.

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. The forms are available from

<http://www.registrar.mq.edu.au/Forms/APScons.pdf>

You should also review the University Policy and procedures for information on special consideration. This can be accessed from

http://www.mq.edu.au/policy/docs/special_consideration/policy.html

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.**

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 BESS and are free of charge. Further information is available from the BESS office in E4B 106. Alternatively, consult the BESS 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	22 Feb	Introduction to AIS (Chapter 1)	No tutorial
2	1 March	System Development Part 1 (Chapter 6)	Introduction to AIS (Chapter 1)
3	8 March	System Development Part 2 (Chapter 6) Additional material: Stair and Reynolds 2008-Chapter 8 via e-reserve)	System Development Part 1 (Chapter 6)
4	15 March	E-commerce and E-business (Chapter 14)	System Development Part 2 (Chapter 6) Additional material: Stair and Reynolds 2008-Chapter 8 via e-reserve)
5	22 March	Databases (Chapter 13)	E-commerce and E-business (Chapter 14)
6	29 March	Documentation (Chapter 2 pages 55-63)	Databases (Chapter 13)
5 April 12 April		Recess	
7	19 April	Ethics 1 (Chapter 3 pages 78-90 Additional material: Blair and Boyce 2006 – Chapter 3 via e-reserve)	Documentation (Chapter 2 pages 55-63)
8	26 April	Ethics 2 (Additional material: Mason 1986 via e- reserve)	Ethics 1 (Chapter 3 pages 78-90 Additional material: Blair and Boyce 2006 – Chapter 3 via e-reserve)
9	3 May	Internal Controls and Auditing Part 1 (Chapter 3 pages 90-107, Chapter 4)	Ethics 2 (Additional material: Mason 1986 via e- reserve)
10	10 May	Internal Controls and Auditing Part 2 (Chapter 4)	Internal Controls and Auditing Part 1 (Chapter 3 pages 90-107, Chapter 4)
11	17 May	Business Processes – Revenue cycle (Chapter 8)	Internal Controls and Auditing Part 2 (Chapter 4)
12	24 May	Business Processes – Expenditure cycle (Chapter 9)	Business Processes – Revenue cycle (Chapter 8)
13	31 May	Revision	Business Processes – Expenditure cycle (Chapter 9)