

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG250
Accounting Systems Design and
Development

Semester 2, 2011

*Department of Accounting and Corporate
Governance*

**MACQUARIE UNIVERSITY
FACULTY OF Business and Economics
UNIT OUTLINE**

Year and Semester: 2011, Semester 2

Unit convenor: Dr. Babak Abedin

Unit Code: ACCG250

Unit Name: Accounting Systems Design and Development

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

Credit points: 3 credit points

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

This unit is worth three credit points and 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, as a pre-requisite for the core unit ACCG 340 Auditing and Assurance services

TEACHING STAFF

The details for the teaching staff on ACCG 250 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 **for ANY issues or questions, please send your emails to accg250@mq.edu.au. Emails directly sent to the UC or DUC's Macquarie email address will NOT be responded at any time.** 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 in any correspondence.

completing reading, note taking, talking with peers). Students are also strongly encouraged to participate in the PAL program.

Public Holidays

The only scheduled public holiday (Labour Day) during Semester 2 2011 occurs on Monday 3 October. This holiday will not affect this unit, as there is no ACCG250 tutorials or lectures on Mondays.

TECHNOLOGY USED AND REQUIRED

This unit will use **Macquarie University's** online technology for students to access course material, announcements as well as any other documents related to this unit. Students are required to regularly check the website for accessing up-to-dated information about the unit. The unit web site is available via the link below. Students need to have username and password to access the unit web site.

<https://learn.mq.edu.au>

Turnitin is a tool used to detect plagiarism <http://www.turnitin.com>

iLecture is a multi-media learning tool that provides an audio of the lectures which students can download and listen to at their convenience. iLecture will be made available at the end of each Thursday via the unit web site. Along with the audio downloads, students will have the option to view a video of the ACCG250 lecture content

http://www.mq.edu.au/ltc/technologies/ilecture/video_students.htm

E-Reserve: students can find extra readings on a link on the unit web site, called e-Reserve. Some of these extra readings will be used for tutorial activities and lecture content. Students need to download all relevant information to complete their tutorial questions and their learning objectives.

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 through the use of 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 an 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.

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) Capable of Applying Information Systems Knowledge to the Accounting Context
 - b) Commitment to Maintain Privacy and Security of Information
 - c) Commitment to Analyse and Apply Internal Controls
 - d) Ability to Use Accounting Software
- 2 Critical, Analytical and Integrative Thinking
- 3 Effective Communication
- 4 Engaged and Ethical Local and Global citizens
- 5 Capable of Professional and Personal Judgement and Initiative
- 6 Commitment to Continuous Learning

UNIT WEB PAGE

- Course material is available on [Macquarie University's](#) online learning management system

TEACHING AND LEARNING STRATEGY

This unit will be taught in the form of weekly lectures and tutorials. Students are required to enrol in one lecture and one tutorial for this unit. The teaching strategies are outlined below:

Lectures

A two hour lecture will be offered twice a week on Tuesdays 7pm-9pm (X5B T1) and Fridays 1pm-3pm (X5B T1). Due to venue capacity constraints, students need to attend the lecture in which they are enrolled. Students need to download their lecture slides from Blackboard prior to attending the lecture. It is expected that students complete their prescribed reading for the week prior to attending the lecture. A recording of each **Fridays' lecture** will be available for students to download from iLectures (via the unit web site).

Tutorial Activities

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 enrolment 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 send their request to accg250@mq.edu.au and attain written approval. Students then need to print this approval and show it to their new tutor.**

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. **Most of the tutorial activities are based on the end of chapter questions and cases in the textbook and students are expected to bring the textbook to tutorial.** 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

Students are expected to attend a **minimum of 10 out of 12 tutorials**. As tutorials will be mainly based on group activities, it is expected that all students arrive before the first 5 minute of the class. 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/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 might be accepted.

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 iLecture 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.

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

You will require access to the following texts:

- Considine B.; Parkers, A.; Olesen, K.; Speer, D. and Lee M. (2010) *Accounting Information Systems: Understanding Business Processes, 3rd edition, John Wiley & Sons, Milton: Qld, ISBN:978-1-74216-555-4*
- QuickBooks Notes and Examples (access details to be provided via Blackboard- Only available to students enrolled in ACCG 250)
- QuickBooks Student Edition v19, Reckon.
(You will require the CD if you wish to use the 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 are also available through the closed reserve in the library.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

Peer-assessment task (0%)

This activity is set to be a diagnostic and peer-assessment task and will be completed in tutorial. The objective of this activity for each student is to provide feedback on another student's work and to get a better idea on how to improve your answers to questions.

The activity will consist of case study questions relating to specified material from the textbook and lectures. Students will work in pairs and each student will mark his/her partner's case study questions in tutorial. As a guide, the coverage of this activity is detailed below:

- **Due: Week 4**
- Topics Covered: Lecture 1, Lecture 2, and Lecture 3
- Location: in tutorial

The instructions for the marking and feedback process will be discussed in tutorials. The correct answers will not be published on Blackboard and will be ONLY discussed in tutorials.

Case study assignment (20%)

Students will be given a set of short-answered questions as well as case study questions on System Development and Controls. The assignment must be completed individually. Students are expected to perform critical analysis of the case and relate the case to theories covered in lectures and tutorials.

Please note the following details regarding the case study assignment:

- **Due: Week 7** – The assignment will be collected **at the beginning** of a student's relevant tutorial (where they are enrolled ONLY). You must submit the assignment in person and submissions by proxy or friends will not be accepted. Submissions after the first 15 minutes of the tutorial will be considered as late submissions and will attract a ten percent (10%) penalty of the maximum mark available (ie 2 marks out of 20). Also, submissions after the tutorial will be also considered as late and will attract a ten percent (10%) penalty of the maximum mark available (ie 2 marks out of 20) per day.
- Topics covered: Lectures 1 to 6
- The assignment should be typed and a complete assignment cover sheet attached. **Assignments with no FBE cover sheet will attract a ten percent (10%) penalty of the maximum mark available** (ie 2 marks out of 20). The FBE cover sheet could be obtained from the following link:
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 a 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 the standard 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
- Assignments that do not comply with these requirements may not be accepted or marked.
- 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.
- 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. Appeal requests after two weeks of return's date may not be accepted.

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 (i.e. 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:

- **Due: Week 9** - Your completed electronic data file from QuickBooks must be electronically submitted to fbe.submission@mq.edu.au by Thursday 13th October, 5:00 p.m.
- Full details of the assignment (assignment objectives, question material, requirements etc) will be made available through the subject's Blackboard site.
- Students must totally rely on the online material that will be available on Blackboard as teaching staff will not respond to any questions regarding the use of the software to complete the assignment.
- Students need to note that the QuickBooks assignment will be marked electronically, so it is very important 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.
- Late submissions will be penalised at the rate of ten percent (10%) standard penalty of the maximum mark available (ie 2 out of 20) per day or part thereof. No special consideration will be granted for late submission.
- Students should keep a backup file of their assignment.
- Each student will receive by E-mail to their official Macquarie Student E-mail address, an Excel workbook with their unique assignment. Students will be

required to access the server to obtain their unique QuickBooks file (see file instructions on Blackboard). Thus, it is very important for you to activate and regularly access your student email address.

- **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.**

Final Exam (60%)

A three hour final examination for this unit will be held during the University Examination period. The final exam assesses students' critical thinking capabilities as well as the ability to apply their knowledge of accounting and information systems to examples of real world problems and cases.

The University Examination period in Second Half Year 2011 commences 14 November 2011.

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

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>

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

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
Title/Name	Peer-assessment	Case study assignment	Independent Learning-QuickBooks	Final Exam
Description	Case study questions as a peer-assessment activity	A combination of case study and short-answer questions	A self-guided task to provide a real world example of an accounting information system	A combination of multiple choice questions, case studies and short-answer questions
Due date	Week 4, in tutorial	Week 7, in tutorial	Week 9, 13 th October	Formal examination period
% Weighting	0%	20%	20%	60%
Grading method - marking criteria/ standards - expectations in relation to presentation - referencing requirements or refer to attached marking rubric	Students are expected to mark their partner's answers and provide feedback	Refer to attached marking rubric which will be provided on due date	The assignment will be marked electronically.	Marked according to the marking guide set by the UC
Submission method	In person, in tutorial	In person, in Tutorial	Submission to fbe.submission@mq.edu.au	On Campus
Feedback	The correct answers will be discussed by the tutors in tutorials in week 4	Assignments will be returned in tutorial in week 8. Written feedback will be provided on each individual assignment. A document with general feedback for all students will be released on Blackboard in week 8.	An Excel file with a breakdown of marks will be email to the students.	N/A
Estimated student workload (hours)	On average, students will need to spend 2-3 hours per week for the first three weeks	On average, students will need to spend 2-3 hours per week, or a total of 15-20 hours	On average, students will need to spend 2-3 hours per week, or a total of 15-20 hours	On average, students will need to spend 2-3 hours per week
Learning outcomes assessed				
1. Appreciate the role of information systems in general, and accounting information	✓		✓	

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
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.			✓	
Graduate capabilities assessed				
1a: Capable of Applying Information Systems Knowledge To the Accounting Context	✓		✓	✓
1b: Commitment to Maintain Privacy and Security of Information			✓	
1c: Commitment to Analyse and Apply Internal Controls		✓		✓
1d: Ability to Use an Accounting Software			✓	
2: Critical, Analytical and Integrative Thinking		✓		✓
3: Effective Communication	✓	✓		✓
4: Engaged and			✓	✓

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
Ethical Local and Global citizens				
5: Capable of Professional and Personal Judgement and Initiative		✓		✓
6: Commitment to Continuous Learning		✓	✓	

GRADES

Macquarie University uses the following grades in coursework units of study:

HD –High Distinction

D – Distinction

CR – Credit

P – Pass

F – Fail

Grade descriptors and other information concerning grading are contained in the Macquarie University Grading Policy which is available at:

<http://www.mq.edu.au/policy/docs/grading/policy.html>

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

Students will be awarded one of these grades plus a Standardised Numerical Grade (SNG). The SNG is not necessarily a summation of the individual assessment components.

The final grade and SNG that are awarded reflect the corresponding grade descriptor in the Grading Policy.

In addition, there is a requirement to pass the final examination to be awarded a final grade of a Pass or a higher grade.

PRIZES

Prizes for this unit are detailed on the following website:

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/new_and_current_students/undergraduate/how_do_i/grade_appeals

CLASSROOM ETIQUETTE

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

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.

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

SPECIAL CONSIDERATION

The University is committed to equity and fairness in all aspects of its learning and teaching. In stating this commitment, the University recognizes 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

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 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>.

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>

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>.

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.

STUDY SCHEDULE

Week	Week Starting	Topic	Readings
1	01/08/2010	Introduction to Accounting Information Systems	Considine et al., Chapter 1
2	08/08/2010	Systems Planning and Development I	Considine et al., Chapter 14 Stair and Reynolds 2008 - Chapter 8 (e-reserve)
3	15/08/2010	Systems Planning and Development II	Considine et al., Chapter 14 Stair and Reynolds 2008 - Chapter 8 (e-reserve)
4	22/08/2010	Controls I	Considine et al., Chapter 7 Considine et al., Chapter 8
5	29/08/2010	Controls II	Considine et al., Chapter 7 Considine et al., Chapter 8
6	05/09/2010	Systems that Span the Organization	Laudon and Laudon Chapter 2 (e-reserve)
7	12/09/2010	Systems & Process Documentation *Case study assignment due*	Considine et al., Chapter 5
		Mid Semester Break (2 Weeks)	
8	03/10/2010	Ethics I	Considine et al., Chapter 16 Blair and Boyce 2006 – Chapter 3 (e-reserve)
9	10/10/2010	Ethics II *QuickBooks due*	Considine et al., Chapter 16 Blair and Boyce 2006 – Chapter 3 (e-reserve)
10	17/10/2010	AIS Audit	Considine et al., Chapter 15
11	24/10/2010	Business Cycles: The Revenue Cycle	Considine et al., Chapter 9
12	31/10/2010	Business Cycles: The Expenditures Cycle	Considine et al., Chapter 10
13	07/11/2010	Accounting Information Systems Wrap-up	Review all previous readings

Lecture material is available for students to download from Blackboard. Students need to download and prepare relevant material prior to attending their lecture.