

MACQUARIE  
UNIVERSITY



FACULTY OF  
BUSINESS AND ECONOMICS

**ACCG251**  
**Accounting and**  
**Information Systems**

**Semester 2, 2011**

*Department of Accounting and  
Corporate Governance*

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

**Unit Code: ACCG251**

**Unit Name: Accounting and Information Systems**

**Year and Semester: Semester 2, 2011**

**Unit Coordinator: Dr. Zoe YK Wong**

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

**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.

## STAFF

The details for the full-time staff on ACCG251 are outlined below.

Name	Room	Consultation time	Email
<b>Dr. Zoe Wong</b> <i>Unit Coordinator (UC)</i>	E4A- 329	Refer to unit website	accg251@mq.edu.au
<b>Mr. Fred Wang</b> <i>Deputy Unit Convenor (DUC)</i>	E4A - 220	Refer to unit website	accg251@mq.edu.au
<b>Ms Kim Lu</b> <i>Teaching Administrator</i>	E4A - 320A	Refer to unit website	accg251@mq.edu.au

For any issues or questions, please send your emails to “[accg251@mq.edu.au](mailto:accg251@mq.edu.au)”. Emails directly sent to the UC Macquarie email address will NOT be responded at any time. Please ensure that you do so using your university based student email account only, otherwise we may not reply to your email. You will need to provide your full name, ID and tutorial date/time, name of tutor in any correspondence.

## CONSULTATION & CONTACT

Consultations start from week 3. The consultation timetable with all staff's contact details and consultation time will be available on Blackboard in Week 2. 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. Ordinarily, staff would not expect to be contacted outside these designated hours.

In order to gain access to staff located at levels, 2 and 3 of building E4A during their consultation hours please ring the staff member from the phones available in the lobby (phone numbers of relevant staff members will be provided on Blackboard and are available next to the phones).

Students experiencing significant difficulties with any topic in the unit are strongly to seek assistance immediately.

## DIRECTION QUIRES

Issue	Contact person
Lecture material and advice for improvement	Lecturer of the session that you enrol Zoe.wong@Mq.edu.au
Lecture material, tutorial material, assignment marks, feedback on assignment and advice for improvement	Your tutor
Administrative issues such as enrolment, change of tutorial, online marks, online submission, blackboard content	accg251@mq.edu.au
Technical issues such as blackboard access, e-reserve access, email access and computer lab	IT Helpdesk oneHelp or Help@mq.edu.au

Quickbooks assignment	Mr. Bill Neish accg251@mq.edu.au
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## CLASSES

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

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 enrolled in.

### Public Holidays

The public holiday occurs on 3 Oct 2011. As such, classes scheduled for Monday 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 REQUIREMENT

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).

## 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)

## REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

You will require access to the following texts and DVD:

- Considine, B.; Parkes, A.; Olesen, K.; Speer, D. and Lee, M. (2010), *Accounting Information Systems: Understanding business processes*, 3<sup>rd</sup> 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 251.)
- QuickBooks Student Edition v19, Reckon.  
(You will require the DVD if you wish to use the QuickBooks program on your own computers.)

Copies of the textbook and the QuickBooks DVD can be purchased from the Co-Op bookstore on campus. Some copies of the text are also available through the reserved section in the library.

Additional references/readings:

Additional readings (e.g. journals, conference proceedings, book chapter, working papers etc.) for each week will be advised.

## TECHNOLOGY USED AND REQUIRED

This unit will use unit website (**Blackboard**) as an 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 Blackboard for accessing up-to-date information about the unit. Blackboard is available via the link below. Students need to have username and password to access Blackboard. <https://learn.mq.edu.au>

**E-reserve:** students can find extra readings on a link on Blackboard, and 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 an accounting software package
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

## 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. 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.

## **Tutorial attendance**

Students are required to enrol in tutorials online. Tutorials enrolment will be closed after the first week of semester. It is important that you attend the tutorial that you are enrolled in. Students can only change their enrolled tutorial after consultation and approval from unit convenor (email to accg251@mq.edu.au). Tutorial changes are not guaranteed and are subject to the constraints of spaces available and tutorial room capacity.

## **Tutorial activities**

Tutorials start in week 2 and are based on the previous week's lecture topic.

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 learning and teaching objectives. Students are expected to prepare all answers 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 case study, presentation, group discussion, role-playing, self-assessment and peer-assessment are also applied in the tutorials throughout the semester.

## **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 lecture notes, textbook and additional readings 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 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.

#### RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

A summary of the assessments for the unit is structured as follows. More detailed explanations and requirements will be made available through the lectures and Blackboard as the semester progresses.

	<b>Assessment Task 1</b>	<b>Assessment Task 2</b>	<b>Assessment Task 3</b>	<b>Assessment Task 4</b>
Title/Name	Tutorial activity	Case Study	QuickBooks	Final Exam
Description	Random weekly assignments, presentations and group activities. It is a diagnostics task	A diagnostics task - written assignment for a case study-	A self-guided task to provide a real world example of an accounting information system	All course content is examinable. Closed-book 3 hours examination.
Due date	Random weekly, in tutorial	Week 5, in tutorial	Week 9	Formal examination period
% Weighting	10%	10%	20%	60%
Grading method	Marked according to the marking guide set by the UC	Refer to assignment document for mark allocation.	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	By email to <a href="mailto:fbe.submission.mq.edu.au">fbe.submission.mq.edu.au</a>	On Campus
Feedback	During the class and/or one week after	Marked assignment will be returned to students by week 9 approximately.	Mark and individual feedback will be emailed to students by week 11 approximately.	N/A
Estimated student workload (hours)	On average, students will need to spend 2-3 hours per week	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
<b>Learning outcomes assessed</b>				
	✓		✓	
	✓	✓		✓

	Assessment Task 1	Assessment Task 2	Assessment Task 3	Assessment Task 4
				✓
		✓		✓
				✓
			✓	
<b>Graduate capabilities assessed</b>				
1a:	✓		✓	✓
1b:			✓	
1c:		✓		✓
1d:			✓	
2:		✓		✓
3:	✓	✓		✓
4:			✓	✓
5:		✓		✓
6:		✓	✓	

### **Tutorial Activity – (10%)**

The objective of this activity is to encourage students in revising their teaching material on a regular basis and class participation & activities. There will be 5 random weekly assignments collected by tutors between **weeks 2 and 12**. All students are required to complete weekly tutorials. The **best 4 of these** will count (i.e. 2.5% for each tutorial). Students can benefit from improving their learning experience with feedback from peers and tutors. In addition, it is set to be a diagnostic tool.

- Students must type in a 1- A4 page, Times New Roman 12 font.
- **Students must submit/ present their works at the beginning of their enrolled tutorials and participate 1 hour in the tutorial activities in order to obtain the mark.** No extension will be granted for students who are enrolled late in this subject. Work that is not submitted in your allocated tutorial (ie. the tutorial you are enrolled in) will receive a grade of zero.
- 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 (10%)**

The case study is designed to provide students with practical skills as well as an understanding of the Accounting Information Systems issues that are relevant regardless of their chosen career path. Full details of the assignment (assignment objectives, question material, requirements, etc) will be made available through the subject's Blackboard site. The Case study has been designed to develop the student's ability to critically evaluate a given real-world scenario, undertake research and propose solution(s). It also tests all of the learning objects listed above.

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. Any submission after your tutorial is considered as late assignment and it will not be accepted by your tutor or lecturer. For example, if students submit the assignment after their tutorial time but still within the same day, they will also be penalized for late submission. Students will have to submit any late assignment at BESS.
- For late assignment, students must submit at BESS. Late submissions will be penalized at the rate of ten percent (10%) of the maximum marks per day (e.g. 1 mark per day) or part thereof
- 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.
  - 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.businessandeconomics.mq.edu.au/for/new\\_and\\_current\\_students/undergraduate/how\\_do\\_i/absences](http://www.businessandeconomics.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 UC or DUC 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 blackboard
- 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.

### **QuickBooks - Independent Learning (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
- Full details of the assignment (assignment objectives, question material, requirements etc) will be made available through the subject's Blackboard site.
- **Due: Week 9** - Your completed electronic data file from QuickBooks must be emailed to [fbe.submission@mq.edu.au](mailto:fbe.submission@mq.edu.au) by Friday 14 October, 5 p.m.. Full instructions 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.
- 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 by maximum mark per day (two 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%)**

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.

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.

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.

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.

## GRADES

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.**

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

## 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).

### **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)

### **GRADING APPEALS AND FINAL EXAMINATION SCRIPT VIEWING**

If, at the conclusion of this 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](http://www.businessandconomics.mq.edu.au/new_and_current_students/undergraduate/how_do_i/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:

**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 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.

**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.**

<http://www.student.mq.edu.au/ses/Special%20Consideration.html>

## 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

### **PAL Program**

There are Peer Assisted Learning (“PAL”) classes. 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:

While participation and *attendance at PAL sessions is 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.

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) 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 learning experience.

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

### **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 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	1 Aug	Introduction to Accounting Information Systems & Business Processes	Chapters 1 & 2
2	8 Aug	Database Concept & Enterprise Information Systems	Chapters 3, 4 & 6
3	15 Aug	System Documentation	Chapter 5
4	22 Aug	Internal Controls I	Chapter 7
5	29 Aug.	Internal Controls II	Chapter 8
6	5 Sept.	Transaction Cycle I	Chapters 9 & 10
7	12 Sept	Transaction Cycle II	Chapters 11-13
<b>Mid Semester Break (2 Weeks)</b>			
8	4 Oct	Auditing & Accounting Information Systems I	Chapter 15
9	10 Oct	Auditing & Accounting Information Systems II	Chapter 15
10	17 Oct	System Development	Chapter 14
11	24 Oct	Ethics and Information Security	Chapter 16
12	31 Oct	Fraud and Computer Crime	Chapter 16
13	7 Nov	Revision	

*\*3 Oct is a public holiday. The class will commence on 4 Oct.*

Lecture and tutorial material are available for students to download from Blackboard. Students need to download and prepare relevant material prior to attending their lecture/tutorial. Tutorials start in week 2 and are based on the previous week's lecture topic.