



ACCG853 – Accounting and Information Systems

UNIT OUTLINE SEMESTER ONE, 2010

Master of Accounting

Department of Accounting and Finance

Faculty of Business and Economics

Year and Semester:

Semester 1, 2010

STAFF CONSULTATION:

All the staff listed above will be available at designated times to answer student queries concerning tutorial material, revision questions and any other aspects of the course. Details regarding staff consultation hours will be provided on the unit webpage (see page 5 for access details). In order to gain access to staff during their consultation hours please ring the staff member from the phones available in the lobby area on levels 2 and 3 of building E4A.

CLASSES

Students should attend three hours of face-to-face teaching per week consisting of one three hour class per week.

The following classes are offered in semester 1, 2010:

Day	Time	Venue	Lecturer
Monday	9 – 12 pm	C4A 315	Adrian Klammer
Monday	12 – 3 pm	C4A 315	Adrian Klammer
Tuesday	9 – 12 pm	E7B 200	Savanid Vatanasakdakul
Tuesday	3 – 6 pm	C4A 315	Savanid Vatanasakdakul
Tuesday	6 – 9 pm	C5A 301	Bill Blair
Wednesday	12 – 3 pm	E7B 200	Brett Considine
Thursday	9 – 12 pm	C5A 301	Carolyn Shaw
Friday	9 – 12 pm	C5A 301	Brett Considine

If on a rare occasion students are unable to attend the class in which they are enrolled they may attend an alternative class during the week. If this occurs they should get the tutor to sign and date

their work at the end of the class and then pass the signed work on to their regular tutor. The timetable for classes can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Changes to classes can only be completed ONLINE during week 1. Changes will only be permitted if vacancies exist within classes. No further changes will be allowed after the end of week 1. Please do not email or ask academic staff for class changes after this time.

MYOB CLASSES

The following classes for weeks 2 and 7 will be used for MYOB instruction:

Day	Time	Venue	Dates
Monday	9 – 12 pm	E4B 306	1 st March & 19 th April
Monday	12 – 3 pm	E4B 306	1 st March & 19 th April
Tuesday	9 – 12 pm	E4B 306	2 nd March & 20 th April
Tuesday	3 – 6 pm	E4B 306	2 nd March & 20 th April
Tuesday	6 – 9 pm	E4B 306	2 nd March & 20 th April
Wednesday	12 – 3 pm	E4B 214	3 rd March & 21 st April
Thursday	9 – 12 pm	E4B 214	4 th march & 22 nd April
Friday	9 – 12 pm	E4B 102	5 th March & 23 rd April

Note: Students in the Friday class will need to book a time slot with their lecturer as there are only 24 computer terminals available in E4B 102. Students from the Friday class can attend either of the classes on Wednesday or Thursday if their timetable has these time available. Please inform your lecturer if you are attending one of these alternative classes as we need to avoid overcrowding.

REQUIRED AND RECOMMENDED TEXTS AND/OR MATERIALS

Accounting Information System Controls and Processes, by Turner and Weickgenannt, 2009, Wiley.

The content of this text forms the foundation of the unit, but material to be considered (and examined) will go beyond text content.

Access to this text is essential for lecture references and for seminar questions.

Computer Accounting using MYOB business software (12th Edition), by Neish and Kawhati, Sydney: McGraw-Hill

This text is essential for the MYOB component of the unit, including the assignment. It contains the education version of MYOB. Macquarie computer labs will have MYOB installed. Students are encouraged to do the assignment on home PCs (if available).

UNIT WEB PAGE

The web page for this unit can be found at: <http://learn.mq.edu.au>

Username and Password

The username and password for the website is the same username and password for your Macquarie University e-mail account. **If you don't know what your username and password** are then contact the IT helpdesk located on Level 1 of the Library. The phone number for the helpdesk is 9850 6500. If you have contacted the helpdesk in regard to your username and password and you are still unable to login **then** you should contact Mr Bill Blair at the earliest possible instance.

You should also contact the IT helpdesk if you need assistance with using the website. Alternatively use the help feature provided. **Make sure that when you have finished using the website that you log out. Failure to do so could allow unauthorised access to your account.**

The following information will be available on the website:

- **Important announcements**
- **Lecture notes and additional seminar material**
- **Staff consultation hours**
- **Staff contact details**
- **Seminar question and case study solutions**
- **Results for assignments and any other assessable material, when available**
- **Other relevant material.**

You are encouraged to regularly check the website and use it as an information and resource centre to assist with your learning.

LEARNING OBJECTIVES AND OUTCOMES

Learning objectives

The learning objectives of this unit are:

- 1) To enable students to understand system concepts and the technology of information systems.
- 2) To improve the ability of students to analyse and conceptualise accounting information system issues.
- 3) To improve the problem solving skills of students.
- 4) To improve the ability of students to work within groups on set tasks.
- 5) To develop the written and verbal communication skills of students.

Learning outcomes

Students who have completed this unit should be able to:

- 1) Critically analyse information for the purposes of making decisions.
- 2) Demonstrate skill in the use of documentation tools for information systems

- 3) Distinguish between the various controls placed within accounting information systems.
- 4) Critique the assumptions, constraints and limitations of accounting information system concepts and demonstrate their understanding of such concepts in respect to real-world examples.
- 5) Solve problems by identifying and selecting appropriate courses of action.
- 6) Demonstrate effective written and oral communication.
- 7) Clearly summarise and present current issues on accounting information systems.
- 8) Express and justify viewpoints, and articulate them in a group setting.
- 9) Demonstrate an awareness and understanding of ethical issues affecting the role of an accountant in relation to an accounting information system.
- 10) Demonstrate the ability to use an accounting software package, MYOB
- 11) Review the means by which organisations acquire and deploy accounting information systems

TEACHING AND LEARNING STRATEGY

The course is structured around a 3 hour seminar per week. The seminar combines elements of lectures, tutorials and discussion groups. In addition to elaborating and explaining the content of the textbook, seminars will draw on a range of additional materials and will cover a range of areas not specifically covered in the textbook. Seminars are intended to provide students with an overview of the main concepts and techniques. Seminars may not cover all of the material and students are expected to read all of the prescribed references (see pages 18-23) prior to the seminar. Regular class attendance, reading of prescribed references and the completion of seminar and revision questions are essential for satisfactory progress in this course.

Students are expected to spend sufficient time each week in preparation for their class. Time should be allowed for critical thought to be given to the content of the textbook, seminar outlines (available on the website) and to broader issues generally associated with the unit content. **Critical and analytical thinking are vital parts of the unit**, and should be reflected in seminar discussions and assessable work.

Seminars are run in an interactive mode. The participation of students in small groups and large class discussion is vital. **Prior preparation and class participation** is important because if students are not prepared, they are unlikely to be able to follow much of the class discussion, losing important opportunities to benefit fully.

Participation also encourages students to be active rather than passive learners. Participation assist in students gaining a deeper understanding of the materials and minimises the risk of boredom in class. In addition, active participation gives students a chance to practice their communication and interaction skills and increases the opportunity of being able to take advantage of the experiences and talents of everyone in the class.

Seminars are designed to assist students in their own learning, to test their own knowledge and understanding of the course materials, to facilitate collaborative learning, and to provide opportunities to ask questions and make comments in relation to the course content.

Seminar questions **will only** be discussed in class. Students are responsible for taking their own notes in relation to seminar questions. Set solutions or suggested answers will **not** be provided by the lecturer and will **not** be made available on the ACCG853 website or in any other location.

Revision questions are available for students to attempt and solutions to these will be provided on the website in the week after the seminar.

Seminar outlines and additional material will be available to download via the website. You **must bring** copies of the relevant material to seminars each week. Any other information regarding the course will also be available from the website. **Please check the website regularly.**

At a minimum, the following tasks should be undertaken in each week:

- Check the ACCG853 Unit Website for any Announcements, Seminar Notes, or other relevant materials.
- Read the designated chapter(s) in the text prior to class (**note-taking** to summarise textbook content is strongly advised).
- Reflect on the content of the text.
- Print out the seminar notes and bring these to class.
- Seminar notes should be read **prior to** class. Seminar notes will be available on the ACCG853 website at least one week before the seminar.
- Prepare answers to Seminar Questions. Set answers will **not** be provided in class, but opportunities will be made available to discuss questions **in class**. These discussions should be student-driven. Seminars are not merely a forum where the lecturer provides “answers” to students who make little active contribution.
- Where appropriate, undertake MYOB or other assignment work.
- Preparation for seminar questions must be handed in during the student’s designated class in the weeks where the unit coordinator has decided that the student’s written answers will be marked towards the random weekly homework mark.

RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The requirement for students to complete weekly assignments, two on-line quizzes, and the final examination are aimed towards improving the ability of students to understand, analyse and conceptualise management accounting issues. The ability of students to identify, to evaluate, and manage information and to interpret data with a view to making decisions will also be enhanced. In addition, students are required to complete a major assignment in groups, perform a class

presentation, and participate in tutorial group work which will facilitate the improvement of their basic writing, problem-solving, interpersonal, and communication skills.

ASSESSMENT

On-line quizzes:	10%
Random Weekly assignments:	10%
Seminar Participation:	15%
MYOB assignments	20%
End of semester examination:	45%

The final grade will be determined after consideration of performance in all aspects of the course.

It is essential for students to pass their final examination in order to achieve a passing grade.

ON-LINE QUIZZES (10%)

Two on-line multiple-choice quizzes will be conducted during the semester. Each of these quizzes is worth 5% of the total assessment. The quizzes will be held on the following dates and will cover all seminar material, readings, and work from the weeks indicated.

To access the tests: Go to the ACCG853 homepage and click on the 'Quiz 1' or 'Quiz 2' icon.

Quiz 1 – Will be available from Tuesday 9 am 30th March to Sunday 9pm 4th April. This quiz will cover the weeks 1, 3 and 4 of seminars ie Chapters 1, 2 (pp.39-55), 3, 4, 11 and 12 (Turner and Weickgenannt, 2009). The test will consist of 25 multiple choice questions.

Quiz 2 – Will be available from Tuesday 9am 18th May to 9pm on Sunday 23rd May. This quiz will cover Weeks 8 – 9 ie Chapters 2 (pp. 55-63), 6, 8 & 9 (Turner and Weickgenannt, 2009). The test will consist of 25 multiple choice questions.

Each student will get a different question set for the two quizzes.

Completing the test: Each quiz will be displayed in the following way:

- Click on "begin" to start the quiz. If a new window does not appear, it is possible that you have a pop-up window blocking software installed in your computer. Disable pop-up window blocking software while attempting the quiz. If you are unsure of how to disable the pop-up window blocking software then contact the IT Helpdesk on 02 9850 4357.
- Students will only be able to complete one question at a time.
- You must click on 'Save answer' to register each answer.
- Once a question has been saved or skipped, you cannot return to that question.
- At the end of the quiz, you must click on 'Finish'

We recommend you use Internet Explorer, do not use Netscape.

It is each student's responsibility to ensure that the quizzes are completed during the timeslots available. Hence, there will be no consideration given to students who leave it until the end of the periods in which the quizzes are available and then experience computer mishaps. You are expected to allow for such problems and have a backup computer source available (eg use the University computers). Also no allowance, will be made for line dropouts. If you have an unreliable online connection, then you should complete the test on a different computer.

Any student who fails to complete an on-line quiz in the prescribed time will receive zero marks unless a legitimate request for special consideration is received (with any supporting documentation, eg medical certificate attached) on an 'Advice of Absence or Other Circumstances' form, available from Undergraduate Students Enquiry Service or the University website, <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>

Feedback concerning student's performance on each of the quizzes will be provided within one week of the conclusion of the availability of each quiz. Given each student answers a different question set, feedback will consist of a general summary of the nature of each question and advice in terms of revising each topic area.

This assessment task will help to achieve learning outcomes 1,3 & 5.

RANDOM WEEKLY ASSIGNMENTS (10%)

There will be **five (5)** random weekly assignments collected by lecturers during the semester. The unit coordinator will determine which weeks' work will be collected and this will vary from seminar group to seminar group. This requires students to complete the 'seminar questions' as outlined on pages 21-23 for every week. These collections must be submitted to your lecturer by the end of your normal seminar. No assignments submitted after this time will be accepted.

Assessment marks for the weekly assignments will be awarded based on the quality of the weekly assignments collected and seminar work collected. The 'seminar' questions (as listed on pages 21-23) will be collected by lecturers in the week determined by the unit coordinator and marked out of 2.5 according to the marking guidelines provided by the unit coordinator.

A mark of zero (work not submitted) - Students who fail to submit their assignment in the designated seminar will receive a mark of zero.

By the end of semester the **best four** of the five (5) random weekly assignments will count with the marks awarded for each being added to give a total mark out of 10.

Students can expect to receive feedback concerning each assignment in the next seminar conducted by your lecturer following the submission of the assignment, unless unavoidable circumstances arise. Should the assignments not be returned in the next seminar, students will be informed as to when they will be returned.

Students are only permitted to hand seminar work in at their registered seminar, unless they have made prior arrangements with their lecturer. Please use the seminar assignment cover sheet, provided on the ACCG853 website. Penalties will apply for late submissions, non-use of cover sheet and plagiarism. In addition, all students are required to submit all homework assignments electronically to the **Turnitin website** and attach a copy of the **Originality Report** to the assignment. Students must submit their seminar homework for the following weeks:

Week 3, 4, 5, 9, 10, 11 and 12.

Turnitin Class ID 3102498

Turnitin Password ACCG853

Please refer to the ACCG853 website (seminar questions section) for further details.

This assessment task will help to achieve learning outcomes 1-7, 9 & 11.

SEMINAR PARTICIPATION (15%)

These marks will be awarded based on the following criteria:

- Attendance at seminars. **Students are expected to attend all 13 seminars.** To be recorded as having attended a seminar, students must be in the seminar room for the entire duration of the class.
- The extent to which each student has prepared for each class.
- The ability of students to complete set tasks during classes.
- The ability of students to actively participate in group discussions.
- The willingness of students to co-operate with and assist other students in their learning.
- **Five Percent** of the seminar participation mark will be allocated to the Week 5 Case Study Class work. Students need to make sure they attend, participate, prepare and submit the work for that seminar.

Any student who misses a seminar needs to provide medical or other evidence to their lecturer at the first available opportunity.

The purpose of the seminar is to reinforce key concepts, and to provide an interactive learning environment in which staff can identify and assist students with problems that they may be encountering. The seminars are also aimed towards the promotion of peer assisted learning, with students required to complete specific tasks in groups and actively encouraged to assist each other in developing an understanding of the course material.

Students are expected to have read the required readings and completed the 'seminar questions' prior to each seminar (as outlined on pages 21-23). They should be prepared to participate in group discussions concerning the relevant topic area and be able to make reasonable attempts at additional questions during seminars.

NB Copies of the additional material that will be covered during seminars will be made available on the subject website. All students must bring a copy of these questions with them to seminars.

Information concerning each student's final participation mark will be made available on the unit webpage prior to the date of the final examination.

This assessment task will help to achieve learning outcomes 1-9 & 11

Two MYOB ASSIGNMENTS (20%)

The MYOB assignment questions will be handed out in class in weeks 2 and 7.

The MYOB assignments will be due in weeks 5 and 10.

Assignments not submitted by the due time and date will receive **zero marks**.

The assignments will be marked and returned in your seminar class.

This assessment task will help to achieve learning outcomes 1, 5, & 10.

FINAL EXAMINATION (45%)

A 3 hour final examination for this unit will be held during the University Examination period.

The University Examination period in First Semester 20010 is from Monday 7th June to Friday 25th June.

All material covered in the course will be examinable. Further details on the final exam will be made available via the subject website late in the semester. The use of a dictionary in the final examination is not permitted.

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. Information about unavoidable disruption and the special consideration process is available at <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

Although requests will be considered they are not automatically granted.

Consideration in the final examination will **ONLY** be given to those students who have satisfactory:- attendance at tutorial classes; and results in respect to the weekly and major assignments, participation, presentation, and on-line quizzes.

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 Faculty's Supplementary Exams are normally scheduled.)

You are advised that it is Macquarie University policy not to set early examinations for individuals or groups of students. All students are expected to ensure that they are available until the end of the teaching semester (that is the final day of the official examination period).

This assessment task will help to achieve learning outcomes 1-6, 9 & 10.

ASSESSMENT OVERVIEW

Participation in seminars is grounded in good preparation, so students will be assessed for seminar preparation and participation on the basis of their level of demonstrated preparedness for the seminar. Preparation should include answers to questions and evidence of reflection on the implications and issues of the questions and answers.

To assess preparation, students are required to hand in ***type-written*** answers to assigned questions in five nominated weeks. The best ***four*** of these five random collections will determine the mark for the randomly weekly assignment assessment component.

Seminar participation (15%) consists of ***two components***, participation in seminar discussions (10%) and your Week 6 case study work (5%). To assess seminar participation, your lecturer will assess you each week on a scale that ranges from inadequate preparation for seminar discussion (0 marks) to excellent preparation for seminar discussion (1 mark). ***Excellent preparation*** will indicate a level of thought, critique, analysis and reflection that evidences understanding of relevant issues and insight into their wider implications, providing sound preparation for participation in class discussion of these issues. The best 10 marks will determine the final mark awarded for seminar participation.

Students are only permitted to hand seminar work in at their registered seminar, unless they have made prior arrangements with the lecturer. Please use the seminar assignment cover sheet, provided on the ACCG853 web site. Penalties will apply for late submissions, non-use of cover sheet and plagiarism (see page 14).

MYOB ASSIGNMENTS

MYOB Assignment 1

This is a compulsory assignment. This assignment deals with a number of issues in setting up and operating an MYOB accounting system. Details will be outlined in the Seminar in Week 2.

You should print out the assignment 1 question (from the website) and bring it to class in Week 2.

An MYOB data file for this assignment will be available on the network for downloading. There will also be a practice/help session on Saturday 13th March 2010 from 9.00am to 1.00pm in computer lab room **E4B118**. This is a voluntary session.

The assignment must be handed in during your designated ***Seminar in Week 5***, unless you have made prior arrangements with the lecturer, otherwise a penalty will apply. The assignment must be

submitted with the assignment cover sheet **and** a BESS cover sheet attached (these cover sheets will be available on the ACCG853 website). A 5% penalty will be applied if the correct cover sheets are not used. You must put the BESS cover sheet on the FRONT of your assignment. The BESS cover sheet will be used for BESS to return your assignments to you once they are marked. Please place the assignment reports and cover sheets in a plastic sleeve. You MUST ALSO enclose a CD containing your data file in the plastic sleeve. The CD must be labeled with your name and student ID and must be in a suitable cover (not loose).

As a security measure against disk failure, you must email, as an attachment, a backup file to

george.kahwati@efs.mq.edu.au (NOTE: The backup file **must be a ZIP file** and be **re-named with your student ID** before emailing it). The textbook contains instructions on file backups (see chapter 1).

Late submissions will be penalized at the rate of 10% of the available marks per day or part thereof. However, submissions of Assignment 1 received after 11.00am on Friday 26th March 2010 will be awarded zero marks. A sample solution to Assessment 1 will be made available In Week 6.

Please note that a minimum pass of 50% must be achieved in MYOB Assignment 1. Failure to obtain 50% will require you to submit a supplementary assignment.

MYOB Assignment 2

This is a compulsory assignment. The assignment will develop further experience with MYOB Accounting Plus, including processing transactions and printing reports. Details will be provided in the Seminar in Week 7. You will use your own MYOB file from Assignment 1 after making the necessary corrections.

You should print out the assignment 2 question (from the website) and bring it to class in Week 7.

The assignment must be handed in during your designated Seminar in Week 10, unless you have made prior arrangements with the lecturer, otherwise a penalty will apply. The assignment reports must be submitted with the assignment cover sheet **and** a BESS cover sheet attached (these cover sheets will be available on the ACCG853 website). A 5% penalty will be applied if the correct cover sheets are not used. You must put the BESS cover sheet on the FRONT of your assignment. The BESS cover sheet will be used for BESS to return your assignments to you once they are marked. Please place the assignment reports and cover sheets in a plastic sleeve. You MUST **also** enclose a CD containing your data file in the plastic sleeve. CDs must be labeled with your name and student ID and it must be in a suitable cover (not loose).

As a security measure against disk failure, you must also email, as an attachment, a backup file to george.kahwati@efs.mq.edu.au. The textbook contains instructions in chapter 1 on MYOB file backups. The backup file **must** be a ZIP file and re-named with your student ID before emailing it.

Late submissions will be penalized at the rate of 10% of the available marks per day or part thereof. Submissions of Assignment 2 received after **3.00 pm on Friday 14th May 2010** will be awarded zero marks. A sample solution to Assessment 2 will be made available on Monday 17th May 2010.

For both MYOB assignments, students should use the Neish and Kahwati text as a self-learning resource for resolving any particular problems.

Consultation in relation to the content of the assignment will be available via email with George Kahwati using your university email account only.

Minimal other assistance will be available, as this is a hands-on, self-paced learning exercise, which includes gleaning information from the extensive guide provided by Neish and Kahwati.

GRADING APPEALS AND EXAM SCRIPT VIEWING

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

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

PLAGIARISM

The University defines plagiarism in its rules: "Plagiarism involves using the work of another person and presenting it as one's own." Plagiarism is a serious breach of the University's rules and carries significant penalties. You must read the University's practices and procedures on plagiarism. These can be found in the *Handbook of Undergraduate Studies* or on the web at:

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

The policies and procedures explain what plagiarism is, how to avoid it, the procedures that will be taken in cases of suspected plagiarism, and the penalties if you are found guilty. Penalties may include a deduction of marks, failure in the unit, and/or referral to the University Discipline Committee.

A document, which clearly sets out what the University regards as cheating, ways to avoid cheating and the potential consequences for any student caught cheating is provided on pages 15-16. Please read this document carefully before completing any work for the course.

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID IT

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person's ideas and manner of expressing them.

WHAT IS CHEATING?

You will be guilty of cheating if you do any of the following:

- 1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.**
2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
 - copying all or part of someone else's assignment
 - allowing someone else to copy all or part of your assignment
 - having someone else do all or part of an assignment for you
 - doing all or part of someone else's assignment for them.
- 4. Make up data and fabricate results in research assignments.**
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

WHY IS IT WRONG?

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

PREVENTING CHEATING

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using other's work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Faculty of Business and Economics, students should first seek assistance from their lecturer. The University also offers help through the Dean of Students or the University Health and Counselling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

HOW TO PLAY SAFE

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS*:

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Division in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

PENALTIES

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the university. (This material has been compiled from the existing plagiarism documents of Macquarie University and University of Auckland.)

DETERMINATION OF OVERALL GRADE

To be eligible to pass the unit overall the *minimum* required performance includes that you:

- Complete **all** of the above components; **and**
- Achieve a minimum pass of 50% in MYOB assignment 1; **and**
- Pass the final examination; **and**
- Perform satisfactorily overall

An indication of “performance that is substantially better than would normally be expected of competent students in the unit”, which is the standard for:

- A **credit grade** would be to achieve a final exam mark over 65% and an overall mark of 65%
- A **distinction grade** would be to achieve a final exam mark over 75% and an overall mark of 75%
- A **high distinction grade** would be to achieve a final exam mark over 85% and an overall mark of 85%

Academic Senate has a set of guidelines on the distribution of grades across the range from fail to high distinction. Your final result will include one of these grades plus a standardised numerical grade (SNG).

On occasion, your raw mark for a unit (ie., the total of your marks for each assessment item) may not be the same as the SNG which you receive.

The policy does not require that a minimum number of students is to be failed in any unit.

For an explanation of the policy see

<http://senate.mq.edu.au/rules/Guidelines2003.doc> or

<http://senate.mq.edu.au/rules/detailedguidelines.doc>

ACCG853 ACCOUNTING INFORMATION SYSTEMS

SEMINAR PROGRAM—SEMESTER 1 2010

<i>Week and Lecturer</i>	Lecture Week commencing:	Topic	Text Topic Number
1	22 nd February	<p>Introduction and Course Overview</p> <p>The accounting information system environment</p> <p>Business processes, IT enablement, the internal control structure of organisations and an introduction to ethics.</p> <p>Foundation Concepts of the AIS</p> <p>Types of AISs, inputs, processes and outputs</p>	<p>T & W Chapter 1</p> <p>T & W Chapter 2 pp. 39 - 55</p>
2	1 st March	<p>MYOB – Basics & Setup</p> <p>Includes discussion of MYOB Assignment 1</p>	N & K Chapters 1, 2,3, 7 & 8
3	8 th March	<p>Information Systems Controls (Part 1)</p> <p>General controls and application controls</p> <p>Fraud, ethics and internal controls</p>	<p>T & W Chapters 3 & 4</p>
4	15 th March	<p>Information Systems Controls (Part 2)</p> <p>Authorisation, separation of duties, supervision, source documents and reconciliations.</p>	<p>T & W Chapters 11 & 12</p>

5	22 nd March	Case study and team participation skills (using group interaction & problem solving skills) Online Quiz 1	See website
6	29 th March	Documentation Process maps, data flow diagrams, flowcharts and ER diagrams MYOB Assignment 1 due 26th March (in class)	T & W Chapter 2 pp.55 – 63
MID-SEMESTER BREAK NO CLASSES			
7	19 th April	MYOB – Transactions and Reports (including discussion of MYOB Assignment 2)	N & K Chapters 4, 5 6, 7, 8 & 9
8	27 th April (Monday Public Holiday)	Revenue and cash collection processes – sales Revenue processes, controls, E-Business systems and ethical issues	T & W Chapter 8
9	3 rd May	Expenditure processes and controls – purchases Purchasing processes, controls, E-Business and ethical issues	T & W Chapter 9
10	10 th May	Systems Planning and Development (Part 1) SDLC approach to system development. IT governance MYOB Assignment 2 due 14th May (in class)	T & W Chapter 6

SEMINAR QUESTIONS

All seminar questions are from the set text (Turner and Weickgenannt)

Seminar questions must be completed before class. Five random collections of these questions will be collected by your lecturer and contribute to your seminar assessment mark.

The revision questions should be attempted as soon as possible after the seminar.

Detailed solutions of the seminar questions, the revision questions, and any additional seminar questions will be available on the unit website at the end of each week. Any student encountering difficulties in understanding concepts or the solutions provided should see a staff member in their consultation hours as soon as possible.

Seminar	
Week commencing:	Questions
Week 2 1 st March	None – MYOB Basics and Setup
Week 3 8 th March	Seminar: Chapter 1 - DQ 15, 17, 20, 35 (pp.27-28) Chapter 2 – DQ 16, 22, 25 (pp.71-72) Exercises 36; 40; 41(p. 28); 38 (p.72) Problems 47 & 48 (p.29) Revision: Chapter 1 – DQ 18, 19, 22 (pp.27-28) Exercises 42 & 43 (p. 28); 42 (p.73)
Week 4 15 th March	Seminar: Chapter 3 – DQ 16, 22, 23, 30 (p.110) Chapter 4 – DQ 14, 17, 20 (p.159) Exercises 42 & 45 (p.111); 38, 42 & 43 (pp.160 -161) Problems 47 & 49 (p.112) Revision: Chapter 3 – DQ 18, 19, 24, 25, 26 (p.110) Exercises 44 (p.111)

<p>Week 5 22nd March</p>	<p>Case Study and team participation –see Website</p>
<p>Week 6 29th March</p>	<p>Seminar: Chapter 11 – DQ 32; DQ 37 (p. 483) Chapter 12 – DQ 20; 21; 25; 27; 28; 34 (p.519-520) Exercises 47 & 49 (p.484); 38 (p. 520) Case 46 (p. 522) Revision: DQ 33, 38, 39, 40 (p.483); DQ 14, 15, 33, 35 (p. 519-520) Problem 42 & 43 (p. 521)</p>
<p>Week 7 19th April</p>	<p>None – MYOB Transactions and Reports</p>
<p>Week 8 27th April</p>	<p>See website for seminar exercises on documentation Monday 26th April is a public holiday. If you have a Monday seminar please try and attend another seminar in that week. Check with the tutor first to see if there is room in the seminar.</p>
<p>Week 9 3rd May</p>	<p>Seminar: Chapter 8 – DQ 17, 28, 38 (p.329) Exercises 41, 43 (p. 330) Problems 49, 51, 52 (pp. 331 -332) Revision: Chapter 8 – DQ 19, 20, 36 (p. 329) Exercises – 40, 45 (pp. 329 – 330)</p>
<p>Week 10 10th May</p>	<p>Seminar: Chapter 9 – DQ 21, 34, 39 (pp.394-395) Exercises 45 (p.395) Problems 52 & 55 (p. 396-397) Cases – 66 (p. 400-401) & 69 (pp. 402 – 404) Revision: Chapter 9 – DQ 20, 24, 26, 30 (pp. 394-395) Exercises – 46 (p. 395)</p>

<p>Week 11 17th May</p>	<p>Seminar: Chapter 6 – DQ 14, 16, 17, 18, 19, 23 (p. 236) Exercises 35 (p. 237) Problems 42 (p. 237) Case Study – download from website Revision: Chapter 6 – DQ 20, 2, 30 (p.236) Exercises 33, 36 (pp. 236-237)</p>
<p>Week 12 24th May</p>	<p>Seminar: Chapter 6 – DQ 26, 29, 31 (p. 236) Exercises 37 (p. 237) Problems 45 (p. 238) Case Study – download from website Revision: Chapter 6 – DQ 27, 28 (p. 236) Exercises 38 (p. 237)</p>
<p>Week 13 31st May</p>	<p>Seminar: Chapter 13 – DQ 22, 30, 31, 36 (pp. 553 – 554) Chapter 14 – DQ 15, 22, 36, 40 Problems 46, 47 (p. 555) Case Study – download from website Revision: Chapter 13 – DQ 14, 19, 24 (pp. 553 – 554) Exercises 42 (p. 554), 23, 26 (p. 592)</p>

DQ = Discussion Question