

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

ACCG853
Accounting and Information
Systems

Semester 2, 2010

Department of Accounting and Finance

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

Year and Semester: Semester 2, 2010

Unit convenor: Mr Adrian Klamer

Prerequisites: ACCG861 Principles of Accounting

Credit points: 3 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

ACCG853 is a 3 credit point unit that is part of the Postgraduate Diploma in Accounting, Master of Accounting or Master of Accounting (CPA Extension) program.

This unit introduces students to the theory and practice of accounting information systems, providing conceptual knowledge and practical experience in the use of accounting information systems. It includes a study of the areas including information technology and systems concepts, systems documentation, internal controls, electronic commerce, auditing information systems, systems planning and development, computer ethics and databases.

Recognising that the influence of technology is increasing, this unit provides a link between the accounting process and the use of information technology. ACCG 853 exposes students to the technology issues that are present in the design, implementation and control of business processes throughout the organisation. ACCG853 represents a key set of core skills that are necessary in order to progress to the study of auditing and assurance services in ACCG 856.

TEACHING STAFF

- Convenor: Mr Adrian Klamer

The teaching staff for the unit are listed in the table below. Consultation hours will be made available and published on Blackboard. Contacting the teaching staff outside of scheduled classes and consultation times is best achieved through email. When contacting staff via email please ensure that you ONLY use your University email account. Email from non-university addresses may not be answered.

<i>Name</i>	<i>Location</i>	<i>Phone</i>	<i>Email</i>
Mr Adrian Klamer	E4A Level 2	02 9850 8539	adrian.klamer@mq.edu.au
Ms Carolyn Shaw	E4A Level 2	02 9850 8539	carolyn.shaw@mq.edu.au
Mr Raymond Beddie	E4A Level 2	02 9850 8539	raymond.beddie@orix.com.au
Mr George Kahwati	E4A Level 2	02 9850 8539	george.kahwati@mq.edu.au

Any queries of a general nature should be made to Mr Adrian Klamer, the Unit Convenor. If you have any matters that impact on your ability to meet the requirements of the course these should also be brought to the attention of Mr Adrian Klamer at the earliest possible time.

Any student who is having difficulties with the requirements of the unit should seek help from the teaching staff as soon as possible – do not wait until the end of semester!

CLASSES

Students will need to attend thirteen (13) three hour seminars across the semester. The seminar represents the three hours face-to-face teaching per week and will be a mix of lecture and discussion items. Unless otherwise approved, students must attend their enrolled classes.

The allocated class times are detailed in the table below. Any further timetable queries can be resolved by referring to the online timetable for classes, which can be found on the University web site at: <http://www.timetables.mq.edu.au/>

Normal Room Allocations:

<i>Day</i>	<i>Time</i>	<i>Venue</i>	<i>Instructor</i>
Monday	9am – 12pm	C4A 315	Raymond Beddie
Monday	12pm – 3pm	C4A 315	Adrian Klamer
Tuesday	3pm - 6pm	C4A 315	Adrian Klamer
Tuesday	6pm – 9pm	C4A 315	Raymond Beddie
Thursday	9am – 12pm	C4A 315	Carolyn Shaw
Thursday	6pm – 9pm	C5A 304	Carolyn Shaw
Friday	6pm – 9pm	C4A 315	Raymond Beddie

CME Classes (Week 5):

Classes in week five (5) will be conducted by the CME and will involve group based activities and case work. The venues for classes in week five (5) are as follows:

<i>Day</i>	<i>Time</i>	<i>Venue</i>	<i>Dates</i>
Monday	9am – 12pm	Dunmore Lang College Seminar Room 2	30 August
Monday	12pm – 3pm	Dunmore Lang College Seminar Room 2	30 August
Tuesday	3pm - 6pm	Dunmore Lang College Seminar Room 2	31 August
Tuesday	6pm – 9pm	Dunmore Lang College Seminar Room 2	31 August
Thursday	9am – 12pm	U@MQ	2 September
Thursday	6pm – 9pm	U@MQ	2 September
Friday	6pm – 9pm	U@MQ	3 September

MYOB Classes(Weeks 2 and 9):

Classes for weeks two (2) and nine (9) will be based on the MYOB assignment.

Due to the shortage of computer labs the MYOB classes will be held outside of your seminar time. Each seminar group has been allocated a time for these lab classes. Please refer to the tables following which contain the details of your allocated MYOB seminar time. It is important that you attend these two seminars since they are linked to the two MYOB assessment pieces.

For the two weeks of lab sessions will be held and you will need to attend the following venues at the following times:

FOR WEEK 2:

Day	Normal Time	MYOB Venue	MYOB Class 1 Date	MYOB Class 1 Time
Monday	9am – 12pm	E4B118	Saturday 7 August	9am - 12pm
Monday	12pm – 3pm	E4B118	Saturday 7 August	9am - 12pm
Tuesday	3pm-6pm	E4B118	Saturday 7 August	12:30 - 4pm
Tuesday	6pm – 9pm	E4B118	Saturday 7 August	12:30-4pm
Thursday	9am – 12pm	E4B118	Saturday 14 August	12:30-4pm
Thursday	6pm – 9pm	E4B118	Saturday 14 August	12:30-4pm
Friday	6pm – 9pm	E4B118	Friday 13 August	6-9pm

FOR WEEK 9:

Day	Normal Time	MYOB Venue	MYOB Class 2 Date	MYOB Class 2 Time
Monday	9am – 12pm	E4B118	Saturday 9 October	9am - 12pm
Monday	12pm – 3pm	E4B118	Saturday 9 October	9am - 12pm
Tuesday	3pm-6pm	E4B118	Saturday 9 October	12:30 - 4pm
Tuesday	6pm – 9pm	E4B118	Saturday 9 October	12:30 - 4pm
Thursday	9am – 12pm	E4B118	Saturday 16 October	9am - 12pm
Thursday	6pm – 9pm	E4B118	Saturday 16 October	9am - 12pm
Friday	6pm – 9pm	E4B118	Friday 15 October	6 - 9pm

Any students that are not able to attend their above class allocation must contact George Kahwati or Adrian Klamer as soon as possible.

Students are required to attend all scheduled classes. If you miss a class and need to attend a replacement class for that week then please advise your seminar leader as soon as possible. Your seminar leader will require evidence of your attendance. You should also ask the seminar leader of the class that you are sitting in on whether there is space for you to sit in for that week.

TECHNOLOGY USED AND REQUIRED

In completing the unit students will be exposed to information technology and will be expected to use information technology. The technology that is employed in the delivery of the unit includes:

- Word processing –some seminar work will need to be typed up and submitted in hardcopy form to your seminar leader at the commencement of class and in an electronic form through TurnItIn prior to handing in at seminar.
- Internet – Subject material will be made available through the subject webpage, which can be found on the blackboard site. This can be accessed through the link <https://learn.mq.edu.au>. The online quizzes for the unit will also be delivered through the blackboard website.
- MYOB Accounting Software – two assessment items will be based around the use of the MYOB accounting package. Two seminar sessions will be scheduled to introduce you to the package. The MYOB software is available through the labs on campus as well as being provided with the MYOB textbook.

TEXTS AND REFERENCES REQUIRED

Students will require access to the following resources. These texts are both available through The Co-Op Bookshop on campus.

- Turner and Weickgenannt (2009), *Accounting Information Systems: Controls and Processes*, John Wiley & Sons Ltd, ISBN 9 7804 7147 9512
- Neish and Kahwati, *Computer Accounting Using MYOB*, 12th Edition, McGraw Hill, ISBN 9 7800 7027 1906

UNIT WEB PAGE

The web page for this unit can be found through the University's Blackboard login site at <https://learn.mq.edu.au>

Students gain access to the website through the link <https://learn.mq.edu.au> and are able to login using their *username and password from their University email account*. Any queries about your email username and password need to be directed to the IT Helpdesk on Level 1 of the library. The IT Helpdesk can be contacted on 9850 6500.

The unit webpage represents an important means of communication in the unit and will contain the following information:

- Subject announcements and updates
- Seminar notes and materials
- Staff availability
- Seminar questions
- Results for assessable work completed during the semester
- Any other material necessary over the course of the semester.

Since the web page represents an important avenue of communication with students it is critical that you ensure you are able to access the Blackboard page as soon as possible.

LEARNING OBJECTIVES AND OUTCOMES

Learning Objectives:

The learning objectives for ACCG853 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 systems issues.
- 3 To improve the problem solving skills of students.
- 4 To develop the student's ability to work in and manage group tasks
- 5 To develop the communication skills of students, both written and verbal.

Learning Outcomes:

Students completing this unit should be able to:

1. Critically analyse information for the purpose of decision making
2. Demonstrate an ability to use and apply accounting information system documentation techniques
3. Identify and distinguish between the various controls that are used within the accounting information system
4. Critique the assumptions, constraints and limitations of accounting information systems and show how these apply by referring to and analysing real world examples
5. Solve accounting information system based problems and demonstrate the ability to do so using appropriate techniques and procedures
6. Demonstrate effective oral and written communication skills
7. Summarise, analyse and present current accounting information systems issues
8. Form, express and justify viewpoints within a group environment
9. Demonstrate an awareness and understanding of the ethical issues affecting the role of an accountant and the accounting information system
10. Demonstrate competency with the accounting software package MYOB
11. Review the procedures followed by organisations in acquiring and deploying accounting information systems.

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) Applies AIS-specific theoretical knowledge in practical solutions
- b) Applies AIS-specific theoretical knowledge in novel situations
- c) Connects theory and practice of accounting information systems
- d) Discuss the key theories and frameworks in systems development and internal controls
- e) Identify the key terms in Accounting Information Systems
- f) Establish and operate an accounting information system

These discipline specific knowledge and skills will be developed and assessed through seminar participation, weekly seminar work, multiple choice quizzes, case

study exercise, MYOB assignments and will be evidenced for assessment in the final exam.

2 *Critical, Analytical and Integrative Thinking*

In this unit you will demonstrate an understanding of the uses of technology in the accounting information systems discipline; be able to competently locate, synthesise, and apply accounting information and data for decision making; determine relevant information for decision-making; critique assumptions, constraints and limitations of concepts related to accounting information systems, such as internal controls, system development and business process design; review, critically analyse and express judgment about accounting information systems cases in oral and/or written form.

These capabilities will be developed through the written work prepared each week, the case study exercise and discussion in seminars. You will also need to demonstrate this in the final exam.

3 *Problem Solving and Research Capability*

As part of your problem solving and research capability you will use theoretical and practical based knowledge to diagnose and solve problems and evaluate ideas and information related to accounting information systems; analyse data (for example case study material) to draw conclusions and make recommendations; undertake research to write report, present, discuss and defend views; demonstrate an understanding of theoretical concepts and apply it to real-world problems.

These capabilities will be developed through the written work prepared each week, the case study exercise and discussion in seminars. You will also need to demonstrate this in the final exam.

4 *Effective Communication skills for written and oral environments in both an individual and group environment*

In completing the assessment items for this unit you will need to effectively communicate orally and in writing; demonstrate effective communication in a group situation; express your ideas with clarity and vigour; and present, appropriately defend and modify ideas and arguments.

These capabilities will be developed through the written work prepared each week, the case study exercise and discussion in seminars. You will also need to demonstrate this in the final exam.

5 *Engaged and Ethical Local and Global citizens*

The content of the unit encourages you to become engaged in the issues of accounting information systems, with particular consideration given to the consideration of international and contemporary issues, like the development of technology and its impact on, for example, people, society and privacy. You will also demonstrate an awareness of the social, ethical and sustainability issues affecting accounting and the role of accountants as a result of the application of systems technology to the accounting information system.

These capabilities are developed through the seminar material that is presented and discussed, the seminar hand-in work and the group case study exercise. You will also need to demonstrate these competencies in the final exam.

6 *Socially and Environmentally Active and Responsible*

In developing an attitude and awareness of social responsibility and environmental initiative you will effectively manage your groups to maximise the attainment of the group goals; effectively participate in team work; cooperate and assist fellow students in their learning; and analyses and solve problems collaboratively.

These capabilities will be developed and demonstrated through the group case study case with the CME, where groups will need to prepare a written report and present their findings in their seminar group. In addition, your discussion and contribution in seminars will allow you the opportunity to be a part of peer assistance and partake in the development of collaborative learning strategies.

7 *Capable of Professional and Personal Judgement and Initiative*

The essence of the course is to allow you to develop the ability to recommend an accounting approach for a specific situation. This will be developed through the integration of the seminar based material with case studies, allowing students the opportunity to analyse case studies and develop and recommend solutions on issues including internal control, systems development, business process design and ethical issues.

These skills will be developed through the seminar material, case study exercise and written hand in work and will need to be demonstrated in the final exam.

TEACHING AND LEARNING STRATEGY

ACCG853 is taught in a seminar format, with thirteen seminars of three hours duration conducted across the semester. Within the seminar students will experience a combination of lecture style content delivery and tutorial style discussion, questions and answers.

It is expected that students will turn up for class prepared to contribute to the discussion within the seminar environment. For this to effectively occur, students will need to have read the prescribed reading for the week and have completed the prescribed questions. As the material is delivered you will notice that emphasis is placed on being able to critique and analyse the content. The aim is for students to be in a position where they can analyse material and develop critiques and opinions based on the prescribed material in seminars and the text.

For seminars to achieve their aims they require an interactive environment where students are willing to offer ideas and questions for discussion. In order to be able to contribute effectively you will need to complete all assigned readings, prepare the assigned seminar questions and be willing to contribute in seminars.

By participating in the progress and discussion within seminars you are also taking an active role in the learning process. When you take an active role in developing your learning you

are taking responsibility for your own development providing the opportunity for a deeper understanding of the subject material.

The seminar questions will only be discussed within seminars. Answers to seminar questions, based on discussions in seminars, are the responsibility of the student. As a general guide, suggested answers will not be provided or made available through the website. Answers to the revision questions will be made available following the completion of the classes for the designated week.

It is your responsibility to ensure that you are properly prepared for each seminar. At a minimum this will require you to have:

- Read the assigned readings
- Completed the assigned seminar exercises
- Printed any seminar notes/cases that are made available through BlackBoard
- Seminar work ready to hand in, in case it is collected by the seminar leader
- Considered the assigned readings and lecture notes and formulated ideas and questions that can be covered in seminar discussion.

The specific outline of topics, assigned reading and seminar questions are contained on the final two pages of this document.

ASSESSMENT OVERVIEW

The assessment items for ACCG853 in Semester 2 are as follows:

Online Quizzes	10%
Random Weekly Assignments	10%
Seminar Participation	15%
MYOB Assignments	20%
End of Semester Examination	45%

The details of each of these assessment items and their link to learning objectives and graduate capabilities are contained in the following section.

ASSESSMENT ITEMS & RELATIONSHIP BETWEEN ASSESSMENT AND LEARNING OUTCOMES

The assessment items for this unit have been designed to provide you with consistent feedback across the semester. The assessment items are structured to draw upon a range of skills and competencies and are scheduled across the entire semester.

Early Diagnostic Task:

There will be an early diagnostic task carried out, with work collected in week 3 and/or week 4, with this being marked and returned to students. This collection is part of the Random Weekly Homework Collection and represents a low-weighted assessment piece that can provide an early means of detecting students potentially at academic risk in the unit. Students who do not perform satisfactorily on this task, as well as any other task, are encouraged to seek feedback and clarification from their seminar leader during the scheduled consultation hours.

Specific Assessment Items:

The details of the specific assessment items are detailed below. Each assessment item is related to the specific learning outcomes (see Table 1: Learning Outcomes and Assessment Tasks) and the departmental graduate capabilities (see Table 2: Graduate Capabilities and

Assessment Tasks), making it important that all assessment items across the semester are completed by students.

Online Quiz (2 x 5%)

Two online quizzes will occur in weeks 7 and 11. These quizzes will be conducted through Blackboard and will consist of multiple choice questions on the material that has been covered in previous seminars. The details for the quizzes are as follows:

Quiz 1:

Description: The first quiz of 25 multiple choice questions will cover weeks 1, 3 and 4 of the seminars. This includes all of the assigned readings, associated seminar questions and seminar materials

Due Date: 9am Tuesday 14 September 2010 until 5pm Saturday 18 September 2010 6pm

Weighting: 5%

Grading: The quiz is multiple choice and electronically graded

Expected Time: 1 hour completion

Submission: Submitted electronically through Blackboard

Feedback: Result provided through Blackboard following the closing of the quiz.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

Quiz 2:

Description: This quiz of 25 multiple choice questions will cover weeks 6, 7 and 8. This includes all of the assigned reading, assigned seminar questions and seminar materials.

Due Date: 9am Tuesday 26 October 2010 until 5pm Saturday 30 October 2010 (Week 11).

Weighting: 5%

Grading: The quiz is multiple choice and electronically graded

Expected Time: 1 hour completion

Submission: Submitted electronically through Blackboard

Feedback: Result provided through Blackboard following the closing of the quiz.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

Individual students will receive a different set of questions when completing the quiz. The quiz will be made available through a link on the Blackboard homepage for ACCG853.

If you fail to complete the online quiz you will receive a zero grade, unless there are legitimate grounds that have been made known to the Unit Convenor through the submission of an Application for Special Consideration (accompanied by supporting evidence – for example a medical certificate). The form for this is the ‘Advice of Absence or Other Circumstances’ form, which can be obtained from the Undergraduate Students Enquiry Service or the University website at <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>

Random Weekly Homework Collection (10%)

The weekly assignments that are collected will be marked by your seminar leader and will be scaled to a mark out of 2.5. The best four of your scores out of 2.5 will be summed to give the Random Weekly Homework Collection Mark out of 10.

Work that is not submitted in your allocated seminar (ie the seminar you are enrolled in) will receive a grade of zero.

All seminar work that is submitted must be accompanied by a Seminar Assignment Cover Sheet, which is available from the ACCG853 blackboard page.

Each week's seminar preparation work must also be lodged with Turnitin. You will need to print out the Turnitin originality report and attach that to your work when it is collected.

An electronic version of your weekly seminar homework will need to be submitted to Turnitin. These will need to be in the form of a Word document and you need to attach a printout of the Turnitin submission receipt to the hardcopy of your seminar work. This must be submitted with your actual seminar work in the weeks that work is collected for assessment.

Description: Each week there will be a series of questions that are assigned for completion prior to the seminar. These questions are designed to aid you in your review of the materials covered in seminars and to provide the opportunity for you to apply the concepts covered in seminars. During the semester, 5 of these weekly assignments will be collected, on a random basis. In order to meet the seminar work requirement you will need to satisfactorily complete the question(s) allocated for "Turnitin" submission on the BlackBoard website.

Due Date: Seminars in weeks 3, 4, 6, 7, 10, 11, 12

Weighting: 10% (Each assignment will be marked and converted to a result out of 2 ½. The best four (4) results from the five collected exercises will be summed to give a result out of 10).

Grading: The submissions collected by seminar leaders will be marked according to a prescribed marking guide set by the Unit Coordinator

Expected Time: 3-4 hours per week completion (includes relevant reading and answer preparation)

Submission: Submitted electronically through Turnitin and in hard copy in seminars

Feedback: Marked work to be returned to students within 2 weeks and the questions will be debriefed by seminar leaders in seminars.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks.

Any weekly assignment that is not submitted will be allocated a mark of zero (0).

The Turnitin details for submitting your electronic homework are as follows:

Turnitin Class ID: 3356754

Turnitin Password: ACCG853

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

MYOB (2 x 10%)

The materials for the two MYOB assignments will be distributed in weeks 2 and 9.

The MYOB assignments will be due in weeks 5 and 11.

Any assignment submitted after the specified due date will receive **zero marks**.

MYOB 1

Description: The first MYOB assignment will address the introductory components of MYOB.

Due Date: in registered class week ending Friday 3 September 2010

Weighting: 10%

Grading: The assignment is marked manually and electronically.

Expected Time: 10-20 hours depending on MYOB proficiency

Submission: As per details in Assignment document to be provided.

Feedback: Result provided through Blackboard once marking is complete.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

MYOB 2

Description: The second MYOB assignment will address the ability of students to use MYOB to process routine and non-routine accounting transactions and generate various reports.

Due Date: in registered class week ending Friday 29 October 2010

Weighting: 10%

Grading: The assignment is marked manually and electronically.

Expected Time: 10-20 hours depending on MYOB proficiency

Submission: As per details in the Assignment document to be provided.

Feedback: Result provided through Blackboard following the completion of marking.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

For both of the MYOB assignments, students should use the Neish and Kahwati text. The MYOB assignment is a self-learning assignment and questions regarding the assignment should be able to be answered through the Neish and Kahwati text.

If you have concerns regarding the assignment, George Kahwati can be contacted via email.

Seminar Participation (15%)

Description: A total of 15 marks for seminar participation will be awarded based on the following specified criteria:

- Attendance – Students are expected to attend all classes for the unit. Attendance records will be maintained and you are expected to remain within the class for the entire duration. There are six (6) marks available for attendance, with students receiving 0.6 per class attended up to a maximum of six (6) marks.
- Preparation – The extent of your preparation for class will be gauged by your contribution to discussions and your prepared seminar work.
- Task Completion – The interactive nature of the seminars means that you will be required to complete tasks and questions in class. Your ability to complete such tasks will be considered in the determination of your participation grade.
- Participation – Students will be expected to actively contribute towards seminar discussion and group activities. Participation will be assessed out of 4 marks.
- Being willing to cooperate and work constructively with other students and promote peer learning

- A presentation and hand in scaled to a mark of 5 from the week 5 seminar on case material run by the CME (5%).

Students who are unable to attend their enrolled seminar will be required to provide a medical certificate or other such evidence to their seminar leader at the first available opportunity. This will ensure that you are fairly assessed for participation.

CME Report and Presentation:

Due Date: CME Report due for submission to BESS by 5pm 10 September 2010; Seminar presentation in week 10 seminars

Weighting: 5%

Grading: The report and presentation will be marked by seminar leaders as per a marking guide.

Expected Time: 6-10 hours

Submission: Written report to be submitted to BESS by 10 September 2010; Presentations to be made in seminars in week 10.

Feedback: Result provided through the written reports and feedback on presentations from seminar leaders. Marks will be placed on Blackboard following the completion of marking.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

Seminar Participation

Due Date: Ongoing across the semester

Weighting: 10%

Grading: The grade will be determined by seminar leaders based on the points mentioned above.

Expected Time: 13 weeks of 3 hour seminars = 39 hours

Submission: Students are expected to attend all classes and notify seminar leaders of any absence.

Feedback: Results will be placed on Blackboard following the completion of the semester.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks

Final Exam (45%)

The final exam for the unit will be worth 45% and will be three hours in length.

Date: The University Calendar specifies the semester 2 exam period as being between Wednesday 17 November 2010 and Friday 3 December 2010.

Weighting: 45%

Grading: The exam will be marked according to a marking guide prescribed by the unit convenor.

Expected Time: 3 hours

Submission: Students are expected to attend the scheduled exam.

Feedback: The exam is not intended as a feedback device. Rather, the exam represents a means of assessing student competencies across the objectives of the unit. It is the only true indicator of the student available.

Graduate Capabilities: See Table 1: Learning Outcomes and Assessment Tasks and Table 2: Graduate Capabilities and Assessment Tasks.

All material covered across the semester (readings, seminar content, assignments) is examinable in the final exam. The use of a dictionary in the final exam is **not** permitted.

Details regarding the structure of the final exam will be made available in seminars during the semester.

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

The student numerical grade (SNG) is not a summation of the assessment components.

To be awarded a specific grade, students are required to perform at an equivalent standard in the final examination, as well as other assessments within the unit.

Please be aware that it is a requirement of this unit that, in order to be eligible for an overall passing grade students must:

- **complete all of the above assessment components; and**
- **achieve a minimum pass of 50% in MYOB assignment 1; and**
- **pass the final exam; and**
- **perform satisfactorily overall.**

The University will release a draft examination timetable – typically around eight weeks prior to the exam period. This can be obtained from <http://www.timetables.mq.edu.au/exam>

Students are expected to be available to sit the final exam. The only exception to this is a documented illness or unavoidable disruption. In such cases you may wish to apply for Special Consideration. Information about the Special Consideration application process is available from <http://www.reg.mq.edu.au/Forms/APSCon.pdf>

All requests for Special Consideration will be considered however they will not automatically be granted.

To gain Special consideration for the final examination you must have satisfactory attendance at seminars and satisfactory results in all weekly assignments, MYOB assignments, participation and presentation, and on line quiz components.

Relationship between Learning Outcomes and Assessment Tasks:

Learning Outcome*	1	2	3	4	5	6	7	8	9	10	11
Assessment Item											
Quiz 1 (5%)	✓			✓							✓
Quiz 2 (5%)	✓	✓		✓							
MYOB 1 (10%)					✓					✓	
MYOB 2 (10%)					✓					✓	
Seminar Work Hand-in (10%)		✓	✓	✓	✓	✓	✓		✓		✓
Seminar Participation (10 %)		✓	✓	✓		✓	✓	✓	✓		✓
Seminar Presentation (5%)	✓			✓	✓	✓	✓	✓			✓
Final Exam (45%)	✓	✓	✓	✓	✓	✓	✓		✓	✓	✓

Table 1: Learning Outcomes and Assessment Tasks

*Key to Learning Outcomes:

1. Critically analyse information for the purpose of decision making
2. Demonstrate an ability to use and apply accounting information system documentation techniques
3. Identify and distinguish between the various controls that are used within the accounting information system
4. Critique the assumptions, constraints and limitations of accounting information systems and show how these apply by referring to and analysing real world examples
5. Solve accounting information system based problems and demonstrate the ability to do so using appropriate techniques and procedures
6. Demonstrate effective oral and written communication skills
7. Summarise, analyse and present current accounting information systems issues
8. Form, express and justify viewpoints within a group environment
9. Demonstrate an awareness and understanding of the ethical issues affecting the role of an accountant and the accounting information system
10. Demonstrate competency with the accounting software package MYOB
11. Review the procedures followed by organisations in acquiring and deploying accounting information systems.

Relationship between Graduate Capabilities and Assessment Tasks:

Graduate Capability [#]	1a	1b	1c	1d	1e	1f	2	3	4	5	6	7
Assessment Item												
Quiz 1 (5%)	✓	✓	✓	✓	✓			✓				✓
Quiz 2 (5%)	✓	✓	✓	✓	✓			✓				✓
MYOB 1 (10%)						✓						✓
MYOB 2 (10%)						✓						✓
Seminar Work Hand-in (10%)	✓	✓	✓	✓	✓		✓	✓	✓	✓		✓
Seminar Participation (10 %)							✓	✓	✓	✓	✓	✓
Seminar Presentation (5%)	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓
Final Exam (45%)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		✓

Table 2: Graduate Capabilities and Assessment Tasks

[#]Key to Graduate Capabilities:

- 1- Discipline Specific Knowledge and Skills
 - a) Applies AIS-specific theoretical knowledge in practical solutions
 - b) Applies AIS-specific theoretical knowledge in novel situations
 - c) Connects theory and practice of accounting information systems
 - d) Discuss the key theories and frameworks in systems development and internal controls

- e) Identify the key terms in Accounting Information Systems
- f) Establish and operate an accounting information system
- 2 - Critical, Analytical and Integrative Thinking
- 3 - Problem Solving and Research Capability
- 4 - Effective Communication skills for written and oral environments in both an individual and group environment
- 5 - Engaged and Ethical Local and Global citizens
- 6 - Socially and Environmentally Active and Responsible
- 7 - Capable of Professional and Personal Judgement and Initiative

Other Details Regarding Assessment Items:

- Any requests for extensions to assessment due dates need to be made to the Unit Convenor. Individual seminar leaders are not able to grant requests for an extension.
- Late submissions: Unless otherwise specified, all assignments and work for collection must be submitted to your seminar leader in your allocated seminar class. All work for collection must be submitted in the seminar class for which you are enrolled.

Examinations

This unit will include a final examination as part of the assessment tasks for the unit. The final exam is included in order to ascertain that:

- i) the product belongs to the student and
- ii) the student has attained the knowledge and skills tested in the exam.

A 3 hour final examination for this unit will be held during the University Examination period. The University Examination period in Second Half Year 2010 is from 17 November 2010 to 3 December 2010.

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>

ACADEMIC HONESTY (PLAGIARISM)

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.

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 recognises that there may be circumstances where a student is prevented by unavoidable disruption from performing in accordance with their ability. A special consideration policy exists to support students who experience serious and unavoidable disruption such that they do not reach their usual demonstrated performance level. The policy is available at:
http://www.mq.edu.au/policy/docs/special_consideration/procedure.html

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>.

SCHEDULE OF CLASSES

SEMINAR PROGRAM

PUBLIC HOLIDAYS: Please note that the Labour Day public holiday falls on Monday 4 October (week eight (8) of classes). If you are enrolled in a Monday class then you will need to attend an alternative class for that week only. Out of courtesy to your peers and the instructors, please check with the Seminar Leader at the start of the replacement class you wish to attend, in order to ensure that there is sufficient space for you to attend.

<i>Seminar</i>	<i>Week Commencing</i>	<i>Topic</i>	<i>Reading</i>
<i>1</i>	<i>2 August</i>	<i>Administration and Introduction AIS Environment AIS Concepts</i>	<i>Unit Outline Chapter 1 (TW) Chapter 2 (TW)</i>
<i>2</i>	<i>9 August</i>	<i>MYOB</i>	<i>N&K Chapters 1, 2, 3, 7 & 8</i>
<i>3</i>	<i>16 August</i>	<i>Systems Development I</i>	<i>Chapter 6 (TW)</i>
<i>4</i>	<i>23 August</i>	<i>Systems Development II</i>	<i>Chapter 6 (TW) Website materials</i>
<i>5</i>	<i>30 August</i>	<i>CME Case Study Week</i>	<i>Case and Materials from BlackBoard</i>
<i>6</i>	<i>6 September</i>	<i>Internal Controls I</i>	<i>Chapter 3 & 4 (TW)</i>
<i>7</i>	<i>13 September</i>	<i>Internal Controls II</i>	<i>Chapter 11 & 12 (TW)</i>
<i>MID SEMESTER BREAK – 18 SEPTEMBER – 4 OCTOBER</i>			
<i>8</i>	<i>4 October</i>	<i>Documentation</i>	<i>Chapter 2 (TW)</i>
<i>9</i>	<i>11 October</i>	<i>MYOB</i>	<i>N&K Chapters 4, 5, 6, 7, 8 & 9</i>
<i>10</i>	<i>18 October</i>	<i>Case Study Presentations Revenue Process</i>	<i>Chapter 8 (TW)</i>
<i>11</i>	<i>25 October</i>	<i>Expenditure Process</i>	<i>Chapter 9 (TW)</i>
<i>12</i>	<i>1 November</i>	<i>Databases E-Commerce</i>	<i>Ch 13 & 14 (TW)</i>
<i>13</i>	<i>8 November</i>	<i>Auditing IS Overview</i>	<i>Ch 7 (TW)</i>

SEMINAR PREPARATION

Seminar	Week Commencing	Questions to Complete
1	2 August	<i>NO PREPARATION REQUIRED</i>
2	9 August	<i>NO PREPARATION REQUIRED</i>
3	16 August	<i>Seminar: Ch 1 - DQ 15, 17, 20, 35 (pp.27-28) Ch 2 – DQ 16, 19, 22, 25 (pp.71-72) Ex 36; 40; 41(p. 28); 38 (p.72) Review: Ch 1 – DQ 18, 19, 22 (pp.27-28) Ex 42 & 43 (p. 28); 42 (p.73) TurnItIn: Refer BlackBoard for details</i>
4	23 August	<i>Seminar: Ch 6 – DQ 14, 17, 18, 19, 20, 23 (p. 236) Ex 35 (p. 237) Review: Ch 6 – DQ 20, 30 (p.236) Ex 33, 36 (pp. 236-237) Turnitin: Refer BlackBoard for details</i>
5	30 August	<i>Case study info will be available on BlackBoard MYOB Assignment 1 Due</i>
6	6 September	<i>Seminar: Ch 6 – DQ 29, 30, 31 (p. 236) Ex 37 (p. 237) Case Study info will be available on BlackBoard. Review: Ch 6 – DQ 27, 28 (p. 236) Ex 38 (p. 237) TurnItIn: Refer BlackBoard for details Group Assignments Due at BESS (Friday 5pm)</i>
7	13 September	<i>Seminar: Ch 3 – DQ 17, 22, 23, 30 (p.110) Ch 4 – DQ 14, 15, 20 (p.159) Ex 42 & 45 (p.111); 38, 42 & 43 (pp.160 - 161) Review: Ch 3 – DQ 18, 19, 24, 25, 26 (p.110) Ex 44 (p.111) TurnItIn: Refer BlackBoard for details Quiz 1 Due</i>
MID SEMESTER BREAK – 18 SEPTEMBER – 4 OCTOBER		
8	4 October	<i>Seminar: Ch 11 – DQ 32, 34 (p. 483) Ch 12 – DQ 20; 21; 25; 27; 28; 34 (p.519-520) Ex 47 & 49 (p.484); 38 (p. 520) Review: DQ 33, 38, 39, 40 (p.483); DQ 14, 15, 33, 35 (p. 519-520) Pr 42 & 43 (p. 521) TurnItIn: Refer BlackBoard for details</i>
9	11 October	<i>NO PREPARATION REQUIRED</i>

10	18 October	Refer BlackBoard for details Presentations Due
11	25 October	Seminar: Ch 8 – DQ 17, 28, 38 (p.329) Ex 41, 43 (p. 330) Pr 49 (pp. 331 -332) Revision: Ch 8 – DQ 19, 20, 36 (p. 329) Ex – 40, 45 (pp. 329 – 330) TurnItIn: Refer BlackBoard for details Quiz 2 Due MYOB Assignment 2 Due
12	1 November	Seminar: Ch 9 – DQ 25, 34, 39 (pp.394-395) Ex 45 (p.395) Pr 52 & 55 (p. 396-397) Revision: Ch 9 – DQ 20, 24, 26, 30 (pp. 394-395) Ex – 46 (p. 395) TurnItIn: Refer BlackBoard for details
13	8 November	Seminar: Ch 13 – DQ 22, 31, 34, 36 (pp. 553 – 554) Ch 14 – DQ 15, 22, 36, 40 Pr 46, 47 (p. 555) Case Study – refer to BlackBoard Revision: Ch 13 – DQ 14, 19, 24 (pp. 553 – 554) Ex 42 (p. 554), 23, 26 (p. 592)