



School of Accounting and Commercial Law

ACCY 317 ACCOUNTING INFORMATION SYSTEMS

Trimester 1 2005

COURSE OUTLINE

Contact Details

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Course Objectives

Students who are successful in this course will be able to:

- appreciate the purpose, function and implications of accounting information systems within an organisation;
- appreciate AIS developments in respect of both business and the wider context of society;
- understand the roles undertaken by accountants with respect to accounting information systems;
- assess and evaluate the risks associated with accounting information systems and to design and evaluate control practices to manage those risks;
- appreciate the standard practices required to develop, implement and maintain an accounting information system, including the various information technologies commonly adopted within them; and
- appreciate the impact of e-business technologies on accounting information systems.

Lecture Times and Room Numbers

Lectures are scheduled for:

- Tuesday: 3.40pm – 5:30pm in RLWY LT 501.
- Friday: 2:40pm – 3:30pm in RLWY LT 501.

Note:

Lectures commence Tuesday 22nd February and finish Friday 27th May 2005.

The Mid-Trimester break is from Friday 25th March to Friday 8th April. University lectures resume on Monday 11th April.

The final examination will take place during the examination period, June 3 – 18, 2005.

Tutorials

There will be eight tutorials held during the weeks beginning:

Tutorial 1:	7 March	Tutorial 5:	26 April
Tutorial 2:	14 March	Tutorial 6:	9 May
Tutorial 3:	11 April	Tutorial 7:	16 May
Tutorial 4:	18 April	Tutorial 8:	23 May

Tutorial group allocation sign up will be arranged during the first week of lectures through Blackboard at <http://blackboard.scs.vuw.ac.nz>. Select '**Discussion Board**' from the first day of classes. Please follow the instructions carefully. The scheduled times and locations for tutorials will be posted on Blackboard and the ACCY notice board on the Mezzanine Floor of Rutherford House. Instructions for signing up for tutorials are on the last page of this Course Outline.

The *tentative* tutorials times are:

Tuesday:	1:40-2:30
Tuesday:	2:40:3:30
Friday:	1:40:2:30

Tutorials are not compulsory for this course, however attendance is strongly recommended, as they will serve as an important discussion forum.

Readings

The required text for this course is:

- Considine, B., Razeed, A., Lee, M. and Collier, P. (2005) *Accounting Information Systems: Understanding Business Processes*, John Wiley and Sons, Australia.

Further readings will be distributed by way of handouts during the lectures.

Recommended readings (below) are available from the commerce library.

- Ulric J Gelinas and Steve G Sutton, *Accounting Information Systems*, 5th ed, South-Western (2002).
- James A Hall, *Information Systems Auditing and Assurance*, South-Western (2000).

Materials and Equipment

Copies of lecture notes, overheads, teaching materials and extra readings will be provided for students on a week-by-week basis. Spare copies of additional readings will be available from level six Rutherford House.

Assessment Requirements

The final grade awarded for this course will be determined on the following basis:

<i>Item of Assessment</i>	<i>Weighting</i>	<i>Due</i>
• Assignment One	20%	Tuesday 12 April
• Assignment Two	20%	Tuesday 24 May
• Final Examination (3 hours)	60%	Time and date to be advised

Course Content

Week	Lecture Commencing	Topic	Lecturer	Readings	Tutorial	Assignment
1	22 February	Role of Accounting Information. Business Processes	MF	Textbook Ch 1 & 2 Assigned readings*		
2	1 March	System mapping and documentation	MF	Textbook ch 3 Assigned readings*		
3	8 March	Database Management	MF	Textbook ch 8 Assigned readings*	1	
4	15 March	Project Management	MF	GS ch 15-18 Hall ch 4 Assigned readings*	2	
5	22 March	Project Management	MF	GS ch 15-18 Hall ch 4		
(Note: there is no Lecture on Friday 25 March due to a public holiday)						
Mid-trimester break						
6	12 April	Internal Controls	CF	Textbook ch 7	3	1
7	19 April	Enterprise Information Systems	CF	Textbook ch 9 Assigned readings*	4	
8	26 April	E-commerce systems	CF	Textbook ch 10 Assigned readings*	5	
9	3 May	Accounting information use	CF	Textbook ch 11		
	6 May	Accounting cycles: Payment and Revenue	MF	Textbook ch 4 & 5		
10	10 May	Accounting cycles: Payment and Revenue	MF	Textbook ch 4 & 5		
	13 May	Fraud and ethics	CF	Textbook ch 12	6	
11	17 May	Fraud and ethics	CF	Textbook ch 12 Assigned readings*	7	
12	24 May	Artificial Intelligence and Decision Support Systems	CF	Textbook ch 13 Assigned readings*	8	2

Note:

- *Assigned readings will be handed out in class and available from Level Six Rutherford House thereafter.
- The table above indicates the expected order of topics and the estimated time spent on each topic. However, actual times may vary from that stated above.

Assignments

Assignments should be **handed in to the Lecturer in class**. Assignments handed in after this time will be considered late. **Late assignments cannot be accepted and will not be marked**. However, allowance will be made for situations beyond the student's reasonable control. Permission should be sought from the course co-ordinator prior to the due date. Assignments will be discussed and the marked scripts returned in tutorials.

Assignments are due in the lecture on the following dates:

- Assignment 1: Tuesday 12 April at 3.40 p.m.
- Assignment 2: Tuesday 24 May at 3.40 p.m.

Penalties

No assignments will be accepted after the deadline of **3:40**, unless accompanied by certification by a doctor or similar. See the Course co-ordinator in the first instance. Penalties for exceeding word length will be outlined in the assignment brief for each assignment.

Communication of Additional Information

Once you have registered for this course you should be able to connect to Blackboard at <http://blackboard.scs.vuw.ac.nz>. If you are not registered, please contact the FCA office on the ground floor of the Railway West Wing opposite Rutherford House. If you cannot access Blackboard after 48 hours please come to the RH708 office where we can enrol you on Blackboard.

General University Policies and Statutes

Students should familiarise themselves with the University's policies and statutes, particularly those regarding assessment and course of study requirements, and formal academic grievance procedures.

Student Conduct and Staff Conduct

The Statute on Student Conduct together with the Policy on Staff Conduct ensure that members of the University community are able to work, learn, study and participate in the academic and social aspects of the University's life in an atmosphere of safety and respect. The Statute on Student Conduct contains information on what conduct is prohibited and what steps can be taken if there is a complaint. For queries about complaint procedures under the Statute on Student Conduct, contact the Facilitator and Disputes Advisor. This Statute is available in the Faculty Student Administration Office or on the website at: www.vuw.ac.nz/policy/StudentConduct.

The policy on Staff Conduct can be found on the VUW website at: www.vuw.ac.nz/policy/StaffConduct.

Academic Grievances

If you have any academic problems with your course you should talk to the tutor or lecturer concerned or, if you are not satisfied with the result of that meeting, see the Head of School or the Associate Dean (Students) of your Faculty. Class representatives are available to assist you with this process. If, after trying the above channels, you are still unsatisfied, formal grievance procedures can be invoked. These are set out in the Academic Grievances Policy which is published on the VUW website:

www.vuw.ac.nz/policy/AcademicGrievances.

Academic Integrity and Plagiarism

Academic integrity is about honesty – put simply it means **no cheating**. All members of the University community are responsible for upholding academic integrity, which means staff and students are expected to behave honestly, fairly and with respect for others at all times.

Plagiarism is a form of cheating which undermines academic integrity. Plagiarism is **prohibited** at Victoria.

The University defines plagiarism as follows:

Plagiarism is presenting someone else's work as if it were your own, whether you mean to or not.

'Someone else's work' means anything that is not your own idea, even if it is presented in your own style. It includes material from books, journals or any other printed source, the work of other students or staff, information from the Internet, software programmes and other electronic material, designs and ideas. It also includes the organization or structuring of any such material.

Plagiarism is not worth the risk.

Any enrolled student found guilty of plagiarism will be subject to disciplinary procedures under the Statute on Student Conduct (www.vuw.ac.nz/policy/studentconduct) and may be penalized severely. Consequences of being found guilty of plagiarism can include:

- an oral or written warning
- suspension from class or university
- cancellation of your mark for an assessment or a fail grade for the course.

Find out more about plagiarism and how to avoid it, on the University's website at: www.vuw.ac.nz/home/studying/plagiarism.html.

Students with Disabilities

The University has a policy of reasonable accommodation of the needs of students with disabilities. The policy aims to give students with disabilities an equal opportunity with all other students to demonstrate their abilities. If you have a disability, impairment or chronic medical condition (temporary, permanent or recurring) that may impact on your ability to participate, learn and/or achieve in lectures and tutorials or in meeting the course requirements, then please contact the Course Coordinator as early in the course as possible. Alternatively you may wish to approach a Student Adviser from Disability Support Services to confidentially discuss your individual needs and the options and support that are available. Disability Support Services are located on Level 1, Robert Stout Building, or phoning 463-6070, email: disability@vuw.ac.nz. The name of your School's Disability Liaison Person can be obtained from the Administrative Assistant or the School Prospectus.

Student Support

Staff at Victoria want students' learning experiences at the University to be positive. If your academic progress is causing you concern, please contact the relevant Course Co-ordinator, or Associate Dean who will either help you directly or put you in contact with someone who can.

The Student Services Group is also available to provide a variety of support and services. Find out more at www.vuw.ac.nz/st_services/ or email student-services@vuw.ac.nz.

VUWSA employs two Education Coordinators who deal with academic problems and provide support, advice and advocacy services, as well as organising class representatives and faculty delegates. The Education Office, is located on the ground floor, Student Union Building, Kelburn Parade, phone 463 6983 or 463 6984, email education@vuwsa.org.nz.

TUTORIAL SIGN-UP

To sign up for your ACCY 317 tutorial you need to follow the instructions below. Please note that the [Blackboard](#) login procedure has changed. To login to [Blackboard](#) you must use your Victoria University student domain (SCS) user name and password.

1. To sign up select the '**Discussion Board**' button on the left hand side of the screen.
2. Click on '**Tutorial Sign-up**', which will open a list of tutorial times. Click on the tutorial time of your choice. To register your name for this tutorial you must then click on the '**Reply**' button at the bottom of the page.
3. Place an 'x' in the **message** box which is below **subject** and click on '**submit**' at the bottom of the page. You have now registered for this tutorial. Your name should appear under the tutorial of your choice. **Please remember only 15 students per tutorial are accepted.** Count the number of names under the tutorial to ensure that there are no more than 15 names.
4. If you need to change your tutorial group, please **remove** your name from the first tutorial you signed up for. To do this, follow steps 1-3. Select '**Tutorial Sign-up**' and double click on the tutorial time beside your name. Click the '**remove**' button, followed by **OK**. You can now choose a different tutorial time by following steps 3 and 4.
5. Any student who signs up more than **once** may either be placed into their last requested tutorial or they may have their name deleted from all multiple sign ups.
6. Any student who has signed up **after** a tutorial group has been filled will be placed into the next available tutorial group according to availability.