



School of Accounting and Commercial Law

ACCY 317 ACCOUNTING INFORMATION SYSTEMS

Trimester 1 2006

COURSE OUTLINE

Contact Details

*Course Coordinator
& Lecturer*

Ms Carolyn Fowler
Email:
Office Hours:

RH 603 Phone: 463 6506
Carolyn.Fowler@vuw.ac.nz
Monday and Friday 9 to 10 a.m.

Lecturer

Mr Michael Fraser
Email:
Office Hours:

RH 619 Phone: 463 5233 Ext. 8093
Michael.Fraser@vuw.ac.nz
To be advised

Administrative

Marina Dobrovolskaya
Email:

RH 708 Phone: 463 5775
Marina.Dobrovolskaya@vuw.ac.nz

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:

- Thursday 2.40-4.30 p.m. in GB LT4.
- Friday: 2.40-4.30 p.m. in GB LT4.

Note:

- Lectures commence Thursday 2 March and finish Friday 2 June 2006.
- The Mid-Trimester break is from Monday 10th April to Friday 21st April. University lectures resume on Monday 24th April.
- The final examination will take place during the examination period, June 9-24, 2006.

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 the handout corner (outside RH 623) 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>
• Test	20%	Friday 7 April
• Assignment	15%	Friday 19 May
• Participation	5%	Ongoing
• Final Examination (3 hours)	60%	Time and date to be advised

Please note the Assessment differs to that in the prospectus, due to the increase in student numbers in the course in 2006.

There are **NO** tutorials in this subject as class discussion is integrated into the lecture format.

Class participation will be assessed on the basis of attendance, effort, quality of contribution and preparation.

Assignments

The assignment 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 exceptional situations beyond the student's reasonable control. Permission should be sought from the course co-ordinator prior to the due date when circumstances permit. Assignments will be returned in class.

The assignment is due on Friday the 19th of May at 2.40.p.m.

Penalties

No assignments will be accepted after the deadline of **2:40 p.m.**, 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 the assignment.

Course Content

Week	Lecture	Topic	Lecturer	Readings
1	2 March 3 March	Role of Accounting Information.	Michael Fraser	Textbook Chapter 1 Assigned readings
2	9 March 10 March	Business Processes System Mapping and Documentation	Michael Fraser	Textbook Chapter 2 & 3 Assigned readings
3	16 March 17 March	System Mapping and Documentation Database Management	Michael Fraser	Textbook Chapter 3 & 8 Assigned readings
4	23 March 24 March	Database Management Project Management	Michael Fraser	Textbook Chapter 8 & 13 Assigned readings
5	30 March 31 March	Project Management	Michael Fraser	Textbook Chapter 13 Gelinas & Sutton chapter 15-18
6	6 April 7 April	Accounting Cycles Test	Michael Fraser	Textbook Chapter 4 & 5
Mid-Trimester Break				
7	27 April 28 April	Accounting Information Use	Carolyn Fowler	Textbook Chapter 11 Assigned readings
8	4 May 5 May	Fraud and Ethics	Carolyn Fowler	Textbook Chapter 12 Assigned readings
9	11 May 12 May	Internal Controls	Carolyn Fowler	Textbook Chapter 7
10	18 May 19 May	Enterprise Information Systems Assignment Due	Carolyn Fowler	Textbook Chapter 9 Assigned readings
11	25 May 26 May	E-commerce Systems	Carolyn Fowler	Textbook Chapter 10 Assigned readings
12	1 June 2 June	Revision	Carolyn Fowler	

Note:

1. 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.
2. Assigned readings will be handed out in class and will be available from the handout corner (outside RH 623) Level Six Rutherford House thereafter.

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.