



School of Accounting and Commercial Law

## ACCY 317 ACCOUNTING INFORMATION SYSTEMS

Trimester 1 2008

### COURSE OUTLINE

#### Contact Details

*Course Coordinator  
& Lecturer*

Pala Molisa  
Email:  
Office Hours:

RH 616 Phone: 463 6154  
[Pala.Molisa@vuw.ac.nz](mailto:Pala.Molisa@vuw.ac.nz)  
Monday and Friday 9 to 10 a.m.

*Lecturer*

Carolyn Cordery  
Email:  
Office Hours:

RH 626 Phone: 463 5761  
[Carolyn.Cordery@vuw.ac.nz](mailto:Carolyn.Cordery@vuw.ac.nz)  
To be advised

*Administrative:*

Michelle Sainsbury  
Email

RH 708 463-7465  
[Michelle.Sainsbury@vuw.ac.nz](mailto:Michelle.Sainsbury@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 and wider society;
- 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 emerging accounting information systems and the issues associated with them.
- appreciate the impact of contemporary social issues on the development of accounting information systems

#### Lecture Times and Room Numbers

Lectures are scheduled for:

- Wednesday 15.40-17.30 p.m. in GB LT2
- Friday: 15.40-17.30 p.m. in GB LT2.

## **Textbook and Readings**

The recommended text for this course is:

Marshall Romney and Paul Steinbart, *Accounting Information Systems*, 10<sup>th</sup> Edition (2006: Pearson Prentice Hall, USA).

This textbook will be used to familiarise ourselves with the *technical functions* of AIS. Course materials will be used in order to consider the social and political context of AIS and their relations to its technical functions.

## **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 area outside the lifts on level seven Rutherford House.

## **Communication of Additional Information**

Additional information concerning this course will be provided in lectures, posted on the “Accounting” notice board on the mezzanine floor of Rutherford House, and/or on Blackboard.

## **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	25%	10 April 2008
• Group Assignment	15%	Time and date to be advised
• 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 2007.

These assessments meet the course objectives by:

- covering all topics taught in the course;
- integrating tutorial type material into the lecture format; and
- assessing the understanding and application of accounting information process and procedures and the evaluation of accounting information concepts.

Note: It is a good idea to retain all test scripts and assignments in case it is necessary to seek an aegrotat or clarify a recording issue.

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

### Course Prerequisites

The prerequisites for this course are: INFO101 and 22 200-level ACCY points  
If you have not passed the courses please see the Course Coordinator

### Expected Workload

There will be two 2-hour lectures each week. In addition to this contact time students are expected to spend at least an additional 10 hours per week on private study

### 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 the **10<sup>th</sup> of April 2008**
- Information on the group assignments will at the end of the first week of lectures

### Penalties

No assignments will be accepted after the deadline of **3:40 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	27 February 29 February	Role of Accounting Information.	Pala Molisa	Assigned readings
2	5 March  7 March	Role of Accounting Information  Business Processes & Organizational change	Pala Molisa	Assigned readings Textbook Chapter 1  Assigned readings Textbook Chapter 2 Textbook Chapter 3
3	12 March 14 March	Business Processes and Organizational Change	Pala Molisa	Textbook Chapter 3 Assigned readings
4	19 April  21 April	Risk, internal controls and accounting systems  University Holiday <b>[Group Assignment Presentations 1-4]</b>	Carolyn Cordery	Textbook Chapters 6-8
5	26 March  28 March	Accounting cycles– sales and cash receipts  Accounting cycles– purchasing and cash disbursements	Carolyn Cordery	Textbook Chapter 10  Textbook Chapter 11
6	2 April 4 April	Emerging issues: General ledger and XBRL <b>[Group Assignment Presentations 5-8]</b>	Carolyn Cordery	Textbook Chapter 9
7	9 April 11 April	Audit  <b>Assignment due</b>	Carolyn Cordery	Textbook Chapter 5 Assigned readings
<b>Mid Trimester Break</b>				
8	30 April 2 May	ERP	Carolyn Cordery	Assigned readings
9	7 May 9 May	E-Procurement systems <b>[Group Assignment Presentations 9-12]</b>	Carolyn Cordery	

10	14 May 16 May	Fraud and Ethics Emerging social and political developments and impact on AIS	Pala Molisa	Textbook Chapter 14 Assigned readings Textbook Chapter 16-17
11	21 May 23 May	Emerging social and political developments and impact on AIS	Pala Molisa	Assigned readings
12	28 May 30 May	Wrap up <b>[Group Assignment Presentations 13-16]</b>	Pala Molisa	Assigned readings

**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 area outside the lifts on level seven 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](http://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](http://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](http://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](http://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](http://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](mailto: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/](http://www.vuw.ac.nz/st_services/) or email [student-services@vuw.ac.nz](mailto: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](mailto:education@vuwsa.org.nz).