

School of Accounting and Commercial Law

## **ACCY 225 INTRODUCTION TO ACCOUNTING SYSTEMS**

Trimester Two 2008

### **COURSE OUTLINE**

#### **Contact Details**

*Course Coordinator*

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*& Lecturer*

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*Lecturer*

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*Administrative*

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Office hours: Monday-Friday, 8.30am-5pm.

Office closed 10.30am-10.45am and 3.30pm-3.45pm.

#### **Class Times and Room Numbers**

Lectures are scheduled for:

- Tuesday 12.40 p.m. to 1.30 p.m. in RHLT 1.
- Thursday 12.40 p.m. to 1.30 p.m. in RHLT 1.
- Friday 12.40 p.m. to 1.30 p.m. in RHLT 1.

Laboratory and Tutorial sign up will occur in the first week of class. This information will be made available on Blackboard. The instructions for signing up for a tutorial are attached as page 7 of this Course Outline and will also be posted on Blackboard.

## **Course Objectives**

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

1. The roles undertaken by accountants with respect to information systems;
2. The purpose, assumptions, functions and implications of accounting systems within an organisation;
3. Acquisition, documentation and management of accounting data;
4. Accounting systems within a wider societal context;
5. The risks associated with accounting systems and the control practices required to mitigate those risks;
6. The project methodology employed to develop, implement and maintain an accounting information system; and
7. The relationship between AIS and the accounting reporting function (including the impact of web-based technologies on accounting information systems).

The above objectives will be assessed via Mid-term and end of year examination.

## **Course Content**

The course is separated into four topic areas:

1. Conceptual Underpinnings of Information Systems for Accounting (3 Weeks).
2. Control and Audit of Accounting Systems (3 weeks).
3. Accounting Information Systems Applications (3 Weeks).
4. Development Frameworks of Accounting Systems (3 Weeks).

These topics are expanded on in the following draft weekly outline

**Note:** The table (overleaf) indicates the expected order of topics and the estimated time spent on each topic. However, actual times may vary from that stated.

Week	Topic	Lecturer	Readings/Laboratory/Tutorial
<b>Topic 1</b>	<b>Conceptual Underpinnings of Information Systems for Accounting</b>		
1	The purpose, assumptions and functions of accounting information	MF	Textbook Chapter 1 & 2 *Supplementary Readings to be handed out in class
2	The purpose, assumptions and functions of accounting information	MF	
3	Acquiring, documenting and managing accounting data	MF	Textbook Chapter 3 & 4 Tutorial One
<b>Topic 2</b>	<b>Control and Audit of Accounting Systems</b>		
4	Internal control and accounting systems	CC	Textbook Chapter 6 NZICA Audit Standards Supplement Tutorial Two
5	Accounting cycles: sales and cash collections	CC	Textbook Chapter 10 MYOB Laboratory One
6	Accounting cycles: purchasing and cash disbursements <b>Mid term Test</b>	CC	Textbook Chapter 11
<b>Mid Trimester Break</b>			
<b>Topic 4</b>	<b>Accounting Information System Applications</b>		
7	General ledger and reporting systems	CC	Textbook Chapter 4
8	Auditing computer based accounting information systems	CC	Textbook Chapter 9 Tutorial Three
9	Accounting and e-business systems	CC	Gelinas et al. Chapter 3 MYOB Laboratory Two
<b>Topic 3</b>	<b>Development Frameworks of Accounting Information Systems</b>		
10	Professional ethics, fraud and abuse	MF	Textbook Chapter 5 NZICA Code of Ethics
11	Introduction to systems analysis and design of accounting systems	MF	Textbook Chapter 18 *Supplementary Readings to be handed out in class Tutorial Four
12	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	MF	Textbook Chapter 19

### **Expected Workload**

The average weekly workload for ACCY 225 is estimated at 15 hours. This includes attendance at lectures, tutorials, laboratories, reading assigned material and revision.

### **Readings**

#### **Required Textbook**

The required text for this course is:

- Romney M., and Steinbart P., *Accounting Information Systems*, 10<sup>th</sup> ed, Pearson –Prentice Hall, New Jersey (2006)

#### **Supplementary Textbooks**

- Considine, B., Razeed, A., Lee, M. and Collier, P. *Accounting Information Systems: Understanding Business Processes*, John Wiley and Sons, Australia, (2005).
- Gelinas U, J, Sutton S.G., and Hunton J.E., *Accounting Information Systems*, 6<sup>th</sup> ed, Thomson - South Western (2005).
- Hall J.A., *Information Systems Auditing and Assurance*, Thomson - South Western (2000).
- Hall, J. A, *Accounting Information Systems*, 4<sup>th</sup> ed, Thomson - South Western (2004).

These supplementary textbooks are on reserve in the Commerce Library.

Further readings will be distributed by way of handouts during the lectures (ie NZICA Ethics and Audit readings).

### **Assessment Requirements**

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

#### *Item of Assessment*

#### ***Weighting Due***

- |                               |     |               |
|-------------------------------|-----|---------------|
| • MYOB Laboratory Two         | 5%  | 2 October     |
| • Test (90 Minutes)           | 25% | To be advised |
| • Final Examination (3 hours) | 70% | To be advised |

### **Mandatory Course Requirements**

It is a mandatory requirement of this course to attend and complete both MYOB laboratories.

### **Communication of Additional Information**

Additional information will be given in lectures and may be posted on Blackboard.

## **Faculty of Commerce and Administration Offices**

### Railway West Wing (RWW) - FCA Student and Academic Services Office

The Faculty's Student and Academic Services Office is located on the ground and first floors of the Railway West Wing. The ground floor counter is the first point of contact for general enquiries and FCA forms. Student Administration Advisers are available to discuss course status and give further advice about FCA qualifications. To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

### Easterfield (EA) - FCA/Education/Law Kelburn Office

The Kelburn Campus Office for the Faculties of Commerce and Administration, Education and Law is situated in the Easterfield Building - it includes the ground floor reception desk (EA005) and offices 125a to 131 (Level 1). The office is available for the following:

- Duty tutors for student contact and advice.
- Information concerning administrative and academic matters.
- Forms for FCA Student and Academic Services (e.g. application for academic transcripts, requests for degree audit, COP requests).
- Examinations-related information during the examination period.

To check for opening hours call the Student and Academic Services Office on (04) 463 5376.

## **Notice of Turnitin Use**

Student work provided for assessment in this course may be checked for academic integrity by the electronic search engine <<http://www.turnitin.com>>. Turnitin is an on-line plagiarism prevention tool which identifies material that may have been copied from other sources including the Internet, books, journals, periodicals or the work of other students. Turnitin is used to assist academic staff in detecting misreferencing, misquotation, and the inclusion of unattributed material, which may be forms of cheating or plagiarism. At the discretion of the Head of School, handwritten work may be copy typed by the School and subject to checking by Turnitin. You are strongly advised to check with your tutor or the course coordinator if you are uncertain about how to use and cite material from other sources. Turnitin will retain a copy of submitted materials on behalf of the University for detection of future plagiarism, but access to the full text of submissions will not be made available to any other party.

## **General University Policies and Statutes**

Students should familiarise themselves with the University's policies and statutes, particularly the Assessment Statute, the Personal Courses of Study Statute, the Statute on Student Conduct and any statutes relating to the particular qualifications being studied; see the Victoria University Calendar or go to [www.vuw.ac.nz/policy](http://www.vuw.ac.nz/policy).

For information on the following topics, go to the Faculty's website [www.vuw.ac.nz/fca](http://www.vuw.ac.nz/fca) under Important Information for Students:

- Academic Grievances
- Academic Integrity and Plagiarism
- Student and Staff Conduct
- Meeting the Needs of Students with Impairments
- Student Support

## **Manaaki Pihipihinga Programme**

Manaaki Pihipihinga is an academic mentoring programme for undergraduate Māori and Pacific students in the Faculties of Commerce and Administration, and Humanities and Social

Sciences. Sessions are held at the Kelburn and Pipitea Campuses in the Mentoring Rooms, 14 Kelburn Parade (back courtyard), Room 109D, and Room 210, Level 2, Railway West Wing. There is also a Pacific Support Coordinator who assists Pacific students by linking them to the services and support they need while studying at Victoria. Another feature of the programme is a support network for Postgraduate students with links to Postgraduate workshops and activities around Campus.

For further information, or to register with the programme, email [manaaki-pihipihinga-programme@vuw.ac.nz](mailto:manaaki-pihipihinga-programme@vuw.ac.nz) or phone (04) 463 5233 ext. 8977. To contact the Pacific Support Coordinator, email [pacific-support-coord@vuw.ac.nz](mailto:pacific-support-coord@vuw.ac.nz) or phone (04) 463 5842.

## Detailed Tutorial Signup Instructions

1. Go to the signup website at: <https://signups.vuw.ac.nz>
2. Enter your SCS username and password to login the system.
3. The “Signup Home” page opens. It displays all courses you are enrolled for and that use the S-Cubed Tutorial & Workshop Signup system. Click on the course you wish to sign up for.
4. The selected course page opens. It will show the course contact and brief details of the signup instructions. A “key” is provided at the bottom that explains all buttons and what they do.
5. The schedule of tutorials includes the day/time, location, maximum group size, and spaces left in the tutorial sessions.
6. If there are spaces left in a particular session, you will see the “ENROL” button next to it. You can click this button to enrol yourself into that tutorial session.
7. If there are NO more spaces left in a particular session, you will see the “JOIN WAITLIST” button, if available. You can click this button to join the waitlist for that tutorial session. Please note that you will be removed from any other waitlist you may have joined earlier. If somebody withdraws from this session, you will automatically be moved up the waitlist or enrolled into the session. In this case you are enrolled in the session; an email will be sent to you if you are enrolled into the session from a waitlist.
8. You can only “JOIN WAITLIST” if you have already enrolled in one of the other available sessions. In other words, “ENROL” in one session and then you can choose to join the waitlist for another preferred session.
9. You can choose to “WITHDRAW” from a session you have already enrolled for. You can also choose to “CANCEL WAITLIST” to remove yourself from a particular waitlist.
10. A “FULL” button indicates all seats and waitlist are full for that tutorial session. You must choose another session.
11. More details on the various buttons are available in the “Key” section at the bottom of the signup page.
12. You should “ENROL” in only ONE tutorial session and may “JOIN WAITLIST” for only ONE other tutorial session.
13. You can login and signup (or change your signup) anytime before the **closing date of the tutorial signup. You will NOT be able to sign up or change your choice after the tutorial signups have closed.**
14. You can view/confirm details of the sessions you are enrolled and waitlisted for, such as day/time and location by clicking on “My Signups” on the left hand menu.
15. Click on “Support” on the left hand menu if you are having problems.

This online signup system is available around the clock over the internet. Any requests after this date will need to be manually handled by the course administrator. You will need to submit a written application stating the reason why you were not able to sign up on time using the online system, along with other relevant documentation such as medical certificate etc.

Finally, **you must always attend the tutorial sessions that you have signed up for.** If you attend a different session, your attendance may not be recorded.