



School of Accounting and Commercial Law

ACCY 317 ACCOUNTING INFORMATION SYSTEMS

Trimester 1 2009

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Dr Carolyn Cordery Email: Office Hours:	RH 626 Phone: 463 5761 Carolyn.Cordery@vuw.ac.nz Monday and Friday 9 to 10 a.m.
<i>Lecturer</i>	Pala Molisa Email: Office Hours:	RH 616 Phone: 463 6154 Pala.Molisa@vuw.ac.nz Monday and Friday 9 to 10 a.m.
<i>Administrative:</i>	Danielle Van Resseghem Email	RH 708 463-7465 Danielle.VanResseghem@vuw.ac.nz

Course Objectives

At the end of this course, students should be able to

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

Lecture Times and Room Numbers

Lectures are scheduled for:

- Monday 13.40-15.30 p.m. in GB LT4
- Friday 13.40-15.30 p.m. in GB LT4.

Textbook and Readings

The recommended text for this course is:

Marshall Romney and Paul Steinbart, *Accounting Information Systems*, 11th Edition (2008: Pearson Prentice Hall, USA).

This textbook will be used to familiarise students 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

Readings, tutorials, the assignments and some teaching materials are provided in the Course Materials book which can be purchased from the VUW bookshop (Pipitea Campus). All teaching materials will be provided on Blackboard and those that are not in the Course Materials books will be provided as handouts in class.

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%	27 April 2009
• Group Assignment	15%	Group allocations to be advised by 16 March
• Final Examination (3 hours)	60%	This will take place during the examination period, 12 June to 1 July 2009

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

There are **NO TUTORIALS** in this subject. Class sessions will be a mixture of lecture and workshop material.

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 immediately.

Expected Workload

There will be two lectures a week, each of 2-hours. 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 **posted into the assigned box on the Mezzanine floor at no later than midday on the due date**. A note will be put on Blackboard identifying the box number one week prior to the due date. Assignments handed in after the due date 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 **27th April 2009 (no later than midday)**
- Information on the groups for the group assignments will be provided at the end of the first week of lectures

Penalties

No assignments will be accepted after the deadline of **midday, 27th April**, 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 6 March	Introduction to AIS concepts	Pala Molisa	Assigned readings
2	9 March 13 March	Role of Accounting Information in organisations and society Role of Accounting Information in organisations and society	Pala Molisa	Assigned readings Textbook Chapter 1 Assigned readings Textbook Chapter 2 & 3
3	16 March 20 March	Fraud and Ethics	Pala Molisa	Textbook Chapter 5 Assigned readings
4	23 March 27 March	Risk, internal controls and accounting systems Accounting systems and reliability	Carolyn Cordery	Textbook Chapters 6-8 Foundation of the Blind Annual Report 2007/8
5	30 March 3 April	Accounting cycles– sales and cash receipts Accounting cycles– purchasing and cash disbursements [Group Assignment Presentation 1]	Carolyn Cordery	Textbook Chapter 10 Textbook Chapters 11 & 13
6	6 April 10 April	Accounting information needs: General ledger [Group Assignment Presentation 2] Good Friday – University Holiday	Carolyn Cordery	Textbook Chapter 14
Mid Trimester Break				
Assignment due: midday 27 April 2009				

7	27 April 1 May	Audit [Group Assignment Presentation 3] Audit [Group Assignment Presentation 4]	Carolyn Cordery	Textbook Chapter 5
8	4 May 8 May	Emerging issues: XBRL [Group Assignment Presentation 5] Role Play [Group Assignment Presentations 6]	Carolyn Cordery	Assigned readings (Gunn, 2007 and Plumlee and Plumlee, 2008) Materials to be handed out
9	11 May 15 May	E-commerce [Group Assignment Presentation 7] Emerging issues: E-procurement and ERP systems [Group Assignment Presentations 8]	Carolyn Cordery	Assigned readings (Croom and Brandon Jones, 2005) Assigned readings (Kulp, Randall, Brandyberry & Potts, 2006 and Bradley, 2008))
9	18 May 22 May	Case studies of AIS in action Business Processes & Organizational change	Pala Molisa	Textbook Chapter 14 Assigned readings Textbook Chapters 16 & 17
10	25 May 29 May	Business Processes & Organizational change [Group Assignment Presentations 9-12]	Pala Molisa	Assigned readings
11	1 June 5 June	Queen's Birthday – University Holiday Wrap up [Group Assignment Presentations 13-16]	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.

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.