

School of Accounting and Commercial Law

ACCY 225 INTRODUCTION TO ACCOUNTING SYSTEMS

Trimester Two 2009

COURSE OUTLINE

Names and Contact Details

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	Office hours: Monday-Friday, 8.30am-5pm, office is closed 10.30-10.45am, and 3.30-3.45pm.	

Trimester Dates

Teaching Period: Monday 13 July 2009 to Friday 16 October 2009

End of Year Study Period: Monday 19 October to Monday 26 October 2009

Examination Period: Tuesday 27 October to Saturday 14 November 2009 (inclusive)

Note: Students who enrol in courses with examinations should be able to attend an examination at the University at any time during the formal examination period.

Withdrawal dates: Information available via

<http://www.victoria.ac.nz/home/admisenrol/payments/withdrawlsrefunds.aspx>

Class Times and Room Numbers

Lectures are scheduled for:

- Tuesday 16.40 p.m. to 17.30 p.m. in RHLT 1.
- Thursday 16.40 p.m. to 17.30 p.m. in RHLT 1.
- Friday 16.40 p.m. to 17.30 p.m. in RHLT 1.

Laboratory and Tutorial sign up will occur in the first week of class. The instructions for signing up for a tutorial are attached as page 6 of this Course Outline and will also be posted on Blackboard.

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 Information 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.

Course Learning Objectives

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

1. discuss the roles undertaken by accountants with respect to information systems;
2. explain the purpose, assumptions, functions and implications of accounting systems within an organisation;
3. explain the acquisition, documentation and management of accounting data;
4. understand accounting systems within a wider societal context;
5. recognise the risks associated with accounting systems and the control practices required to mitigate those risks;
6. discuss the project methodology employed to develop, implement and maintain an accounting information system; and
7. recognise 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 Midterm Test and end of year examination.

Week	Topic	Lecturer	Readings/Laboratory/Tutorial
Topic 1	Conceptual Underpinnings of Information Systems for Accounting		
1	The purpose, assumptions and functions of accounting information	MF	Textbook Chapter 1 & 2 *Supplementary Readings in Course Material Book
2	The purpose, assumptions and functions of accounting information	MF	
3	Professional ethics, fraud and abuse	MF	Textbook Chapter 5 NZICA Code of Ethics Tutorial One
Topic 2	Control and Audit of Accounting Systems		
4	Internal control, accounting systems and managing data	CC	Textbook Chapter 3,4 & 6 Tutorial Two
5	Accounting cycles and data management	CC	Textbook Chapter 10 Laboratory One (MYOB)
6	Accounting cycles and data management Midterm Test	CC	Textbook Chapter 11
Mid Trimester Break			
Topic 4	Accounting Information System Applications		
7	Accounting cycles and data management	CC	Textbook Chapter 13
8	General ledger, reporting systems and outsourcing	CC	Textbook Chapter 14 *Supplementary Readings to be handed out in class Tutorial Three
9	Auditing computer based accounting information systems	CC	Textbook Chapter 9 Laboratory Two (XERO)
Topic 3	Development Frameworks of Accounting Information Systems		
10	Introduction to systems analysis and design of accounting systems	MF	Textbook Chapter 18 *Supplementary Readings to be handed out in class
11	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	MF	Textbook Chapter 19 Tutorial Four
12	Emerging Issues in AIS	MF	*Supplementary Readings to be handed out in class

Course Delivery

Lectures, tutorials and laboratories will be the primary mode of delivery for this course. Students are expected to prepare by reading relevant material prior to attending.

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*, 11th ed, Pearson – Prentice Hall, New Jersey (2009)

Supplementary Textbooks

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

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:

<i>Item of Assessment</i>	<i>Weighting</i>	<i>Due</i>
• Laboratory One [Objectives: 3,5,and 6]	2.5%	Week Five (during assigned laboratory) Mandatory Requirement
• Test (90 Minutes) [Objectives 1-5]	25%	Date to be advised (Week 6)
• Laboratory Two [Objectives: 3,5,and 6]	2.5%	Week Nine (during assigned laboratory) Mandatory Requirement
• Xero Assignment [Objectives: 3,5, 6 and 7]	10%	12 October 5.00 pm
• Final Examination (3 hours) [Objectives 1-7]	60%	Date to be advised (exam period)

The laboratory assignments will be handed in during the assigned laboratory. The Xero assignment, with your name, Student ID Number and Tutorial Group Number printed legibly on the front cover must be submitted to the relevant box on the Mezzanine Floor of Rutherford House by 5.00 pm on October 12th. Please ensure you keep your own copy of the assignment before you hand it in.

Note: Your assessed work may also be used for quality assurance purposes, such as to assess the level of achievement of learning objectives as required for accreditation and audit purposes. The

findings may be used to inform changes aimed at improving the quality of FCA programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.

Examinations

The final examination for this course will be scheduled at some time during the period from Tuesday 27 October to Saturday 14 November 2009.

Mandatory Course Requirements

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

Communication of Additional Information

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

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 compares submitted work with a very large database of existing material. At the discretion of the Head of School, handwritten work may be copy typed by the School and subject to checking by Turnitin. 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.

For the following important information follow the links provided:

Academic Integrity and Plagiarism

<http://www.victoria.ac.nz/home/study/plagiarism.aspx>

General University Policies and Statutes

<http://www.victoria.ac.nz/home/about/policy/academic.aspx>

Faculty of Commerce and Administration Offices

<http://www.victoria.ac.nz/fca/studenthelp/Contactus.aspx>

Manaaki Pihipihinga Programme

http://www.victoria.ac.nz/st_services/mentoring/

Detailed Tutorial Signup Instructions

1. Go to the signup website at: <https://signups.victoria.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.