

School of Accounting and Commercial Law

ACCY 225 INTRODUCTION TO ACCOUNTING SYSTEMS

Trimester Two 2010

COURSE OUTLINE

Contact Details

<i>Course Coordinator</i>	Michael Fraser	RH 622
	Phone 463 8093	
<i>& Lecturer</i>	Email: Michael.Fraser@vuw.ac.nz	
	Office Hours: TBA	
<i>Lecturer</i>	Carolyn Cordery	RH 626
	Phone: 463 5761	
	Email: Carolyn.Cordery@vuw.ac.nz	
	Office Hours: TBA	
<i>Course Administrator</i>	Danielle Van Resseghem	RH 708
	Phone: 463 7465	
	Email: Danielle.VanResseghem@vuw.ac.nz	
	Office hours: Monday-Friday, 8.30am-5pm	

Trimester Dates

Teaching Period: Monday 12th July – Friday 15th October 2010

Study Period: Monday 18th October – Thursday 21st October 2010

Examination Period: Friday 22nd October – Saturday 13th November 2010 (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 from Courses:

Your fees will be refunded if you withdraw from this course on or before **23 July 2010**

The last date for withdrawal from this course (*assuming it has 12 weeks of lectures, otherwise modify accordingly*) is the three-quarter point of the teaching period, i.e. **Friday 24 September**. After that date, withdrawal requires the permission of the Associate Dean (Students) as set out in section 8 of the Personal Courses of Study Statute

<http://policy.vuw.ac.nz/Amphora!~~policy.vuw.ac.nz~POLICY~000000001743.pdf>

To apply for permission, fill in the Late Withdrawal form available from either of our Student Customer Service Desks.

Class Times and Room Numbers

Lectures are scheduled for:

Stream 1 (CRN 15281): Tuesday and Thursday
13:40 – 14:30
Rutherford House LT1

Stream 2 (CRN 18776): Tuesday and Thursday
16:40 – 17:30
Rutherford House LT2 on Tuesday and Government
Buildings LT1 on Thursday

Attendance at Lectures

This is a lecture based course. Therefore, you are strongly recommended to attend all lectures. Much information, which is examinable, is conveyed by the spoken word only and is not posted on Blackboard or otherwise distributed.

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

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 a Midterm Test, two Laboratory exercises 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.

**** The chapters listed are the minimum reading for class. You should check your course materials book and Blackboard each week to ensure that you are well prepared.**

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 to be handed out in class
2	The purpose, assumptions and functions of accounting information	MF	
3	Professional ethics, fraud and abuse	MF	Textbook Chapter 7 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 7 & 8 Tutorial Two
5	Data management and Accounting cycles (revenue)	CC	Textbook Chapter 4 & 10 Laboratory One (MYOB)
6	Accounting cycles (revenue continued) Midterm Test	CC	Textbook Chapter 10 & 11 Laboratory Two (XERO)
Mid Trimester Break			
Topic 3	Accounting Information System Applications		
7	Accounting cycles and data management (expenses)	CC	Textbook Chapter 12 & 13 Tutorial Three
8	General ledger reporting systems and XBRL	CC	Textbook Chapter 16 Laboratory Three (XERO)
9	Outsourcing and e-business	CC	Textbook Chapter 3 Laboratory Four (MYOB)
Topic 4	Development Frameworks of Accounting Information Systems		
10	Introduction to systems analysis and design of accounting systems	MF	Textbook Chapter 17 Tutorial Four
11	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	MF	Textbook Chapter 17 Tutorial Five
12	Emerging Issues in AIS	MF	*Supplementary Readings to be handed out in class Tutorial Six

**** The chapters listed are the minimum reading for class. You should check your course materials book and Blackboard each week to ensure that you are well prepared.**

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 10 hours over a 15 week period. This includes attendance at lectures, tutorials, laboratories, reading assigned material, revision and skill development.

As with critical thinking, developing written communication skills requires practise. A proposed 'time budget' is detailed below. Over 15 weeks you can expect to spend this number of hours in:

Reading assigned text and personal study	24
Lecture attendance	24
Tutorials and laboratory attendance	36
Maintaining currency with business news	18
Skill development	12
Test preparation	10
Exam preparation	<u>26</u>
	150

Readings

Required Textbook

The required text for this course is: Gelinas, U.J. and Dull, R.B., *Accounting Information Systems*, 8th ed, South Western-Cengage Learning (2010).

Supplementary Textbooks

- Romney M., and Steinbart P., *Accounting Information Systems*, 11th ed, Pearson –Prentice Hall, New Jersey (2009).
- Gelinas 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 Blackboard and/or 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/Two	2.5%	Week Five or Six (during assigned laboratory)
• Test (90 Minutes)	25%	Date to be advised (Week 6)
• Laboratory Three/Four	2.5%	Week Eight or Nine (during assigned laboratory)
• Final Examination (3 hours)	70%	Date to be advised (exam period)

The laboratory assignments will be handed in during the assigned laboratory. Please ensure you keep the individual reference number of your 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

Students who enrol in courses with examinations are obliged to attend an examination at the University at any time during the formal examination period.

The final examination for this course will be scheduled at some time during the period **Friday 22nd October – Saturday 13th November 2010 (inclusive)**

Mandatory Course Requirements

There are no mandatory requirements.

Communication of Additional Information

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

Class Representative

A class representative will be elected in the first class, and that person's name and contact details will be available to VUWSA, the Course Coordinator and the class. The class representative provides a communication channel to liaise with the Course Coordinator on behalf of students.

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.

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>

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support

http://www.victoria.ac.nz/home/about_victoria/avcademic/Publications.aspx

Faculty of Commerce and Administration Offices

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

Manaaki Pihipihinga Programme

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

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.