TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

School of Accounting and Commercial Law

ACCY 225 INTRODUCTION TO ACCOUNTING SYSTEMS

Trimester One 2011

COURSE OUTLINE

Contact Details

Course Coordinator & Lecturer	Pala Molisa Phone: 463 6154 Office Hours: TBA	RH 616
Lecturer	Michael Fraser Phone: 463 8093 Office Hours: TBA	RH 622
Course Administrator	Danielle Van Resseghem Phone: 463 7465 Office hours: Monday-Friday, 8.30am-5pm	RH 708

Trimester Dates

> Teaching Period: Monday 28 February – Friday 3rd June
> Study Period: Monday 6 June – Thursday 9 June
> Examination Period: Friday 10 June – Saturday 2 July (inclusive)

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Withdrawal from Courses:

1. Your fees will be refunded if you withdraw from this course on or before 11 March 2011.

2. The standard last date for withdrawal from this course is 14 May 2011. After this date, students forced to withdraw by circumstances beyond their control must apply for permission on an *'Application for Associate Dean's Permission to Withdraw Late'* including supporting documentation

The application form is available from either of the Faculty's Student Customer Service Desks.

Class Times and Room Numbers
Lectures are scheduled for:
> Tuesday and Thursday
> 16.40 – 17.30
> Rutherford House LT1

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 7 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 Mid-Trimester 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.

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	PM	Textbook Chapter 7 & 8 Tutorial Two
5	Data management and Accounting cycles (revenue)	PM	Textbook Chapter 4 & 10 Laboratory One (MYOB)
6	Accounting cycles (revenue continued) **Mid-Trimester Test**	PM	Textbook Chapter 10 & 11 Laboratory Two (XERO)
	MID-TRIMESTER BREAK		
Topic 3	**Accounting Information System Applications**		
7	Accounting cycles and data management (expenses)	PM	Textbook Chapter 12 & 13 Tutorial Three
8	General ledger reporting systems and XBRL	PM	Textbook Chapter 16 Laboratory Three (XERO)
9	Outsourcing and e-business	PM	Textbook Chapter 3 Laboratory Four (MYOB)
Topic 4	**Development Frameworks of Accounting Information Systems**		
10	Introduction to systems analysis and design of accounting systems	PM	Textbook Chapter 17 Tutorial Four
11	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	PM	Textbook Chapter 17 Tutorial Five
12	Emerging Issues in AIS	PM	*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., Dull, R.B. and Wheeler, P. R., *Accounting Information Systems*, 9th ed, South Western-Cengage Learning (2011).

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).

Email communication

The lecturers are unable to answer emails individually. Please feel very welcome to raise any issues with the Lecturer after class in the Foyer of Rutherford house, or visit or telephone the lecturer in their offices in Rutherford House. You will also find discussion with the Duty Tutor of value.

Assessment Requirements

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

Item of Assessment	Weighting	Due
• 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 (2 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. Students may choose to attend any labs they have signed up for, the max grade from all labs attended is 5%. Each lab is worth 2.5%

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 from Friday 10 June – Saturday 2 July 2011.

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 made 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
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
Find key dates, explanations of grades and other useful information at
www.victoria.ac.nz/home/study
Find out about academic progress and restricted enrolment at
http://www.victoria.ac.nz/home/study/academic-progress.aspx
The University's statutes and policies are available at www.victoria.ac.nz/home/about/policy, except qualification statutes, which are available via the Calendar webpage at
http://www.victoria.ac.nz/home/study/calendar.aspx (See Section C).
Further information about the University's academic processes can be found on the website of the Assistant Vice-Chancellor (Academic) at
www.victoria.ac.nz/home/about_victoria/avcacademic/default.aspx

AVC (Academic) Website: information including: Conduct, Academic Grievances, Students with Impairments, Student Support
http://www.victoria.ac.nz/home/about_victoria/avcacademic/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.