

School of Accounting and Commercial Law

MMPA 513 ACCOUNTING SYSTEMS

Trimester One 2011

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer:</i>	Dr Michael Fraser Michael.Fraser@vuw.ac.nz Office Hours:	RH 622 To be advised	463 8093
<i>Lecturer:</i>	Ms Binh Bui Binh.Bui@vuw.ac.nz Office Hours:	RH 619 To be advised	463 6679
<i>Course Administrator</i>	Ms Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Office is closed:	RH 708 Monday-Friday 8.30am-5pm 10.30-10.45am and 3.30-3.45pm	463 5775

Trimester Dates

Monday 28 February – Friday 3 June

Withdrawal from Course

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.

Prerequisites

Prerequisites include MMPA 501 and MMPA 502 *Introduction to Financial and Management Accounting* (respectively).

Class Times and Room Numbers

Lectures:

Class meets Fridays from 12.40pm to 3.30pm in the Railway Building – RWW 315.

There are 12 lectures in total. Students are expected to attend all classes. Classes involve a mixture of lecture material, tutorial discussion, and group work.

Course Content

The study of accounting systems and the role of accountants in this systems environment.

A *tentative* lecture schedule is present overleaf.

Course Learning Objectives

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

- (i) critically examine accounting systems within a wider societal and organisational context;
- (ii) recognise the risks associated with accounting systems and the control practices required to mitigate those risks;
- (iii) discuss the development frameworks of accounting information systems; and
- (iv) explain and apply the concepts behind the acquisition, documentation and management of accounting data.

Course Delivery

The course is delivered in one three-hour lecture a week. The course lecturers will assign readings and out of class work that is expected to be completed. A thorough understanding on all assigned material is essential. The lecture will involve a range of activities from group work to tutorials to more conventional lecturing. Course lecturers may post material on blackboard. It is suggested that students regularly check blackboard for updates, announcements and materials.

Expected Workload

As a 15-point paper, it is expected that students will work for 150 hours across this course (this includes the 12 teaching weeks and the mid-trimester break). Class accounts for 36 hours of this time. Accordingly, students are expected to give 7 hours per week during the teaching weeks outside of class to lecture preparation, computer laboratory preparation, lecture review, readings, and a further 30 hours spent on preparing for the mid and end-of-year tests.

Tentative Lecture Schedule

Week	Topic	Lecturer	Readings/Laboratory/Tutorial
Topic 1	Conceptual Underpinnings of Information Systems for Accounting		
Week 1 04 March	The purpose, assumptions and functions of accounting information	Michael Fraser	*Supplementary Readings to be handed out in class
Week 2 11 March	Perspectives of AIS Acquiring and managing accounting data	Michael Fraser	
Week 3 18 March	Professional ethics, fraud and abuse	Michael Fraser	NZICA Code of Ethics
Topic 3	Development Frameworks of Accounting Information Systems		
Week 4 25 March	Introduction to systems analysis and design of accounting systems	Michael Fraser	
Week 5 1 April	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	Michael Fraser	
Week 6 08 April	Mid-Trimester Test Debrief	Michael Fraser	Mid-Trimester Test
Topic 3	Accounting Cycles: A Descriptive perspective		
Week 7 15 April	Risk and the COSO framework	Binh Bui	*Supplementary Readings to be handed out in class
Mid Trimester Break			
Week 8 06 May	Internal controls and documentation	Binh Bui	
Week 9 13 May	Accounting cycles and data management – revenue	Binh Bui	
Topic 4	Accounting Information System Applications		
Week 10 20 May	Accounting cycles and data management – expenditure	Binh Bui	Laboratory
Week 11 27 May	General ledger, reporting systems and XBRL	Binh Bui	Laboratory
Week 12 03 June	Outsourcing and SAAS (Cloud computing)	Binh Bui	End-of-Trimester Test

Readings

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 (2012).

Materials and Equipment

Relevant teaching materials, extra readings, practice examples, laboratory assignments, etc will be provided for students on an ongoing basis.

Assessment Requirements

There are **four** assessment items in this course:

Assessment Item	Specifications	Percentage	Course Learning Objectives*	Due Date
Mid-Trimester Test	90 minutes	30%	i, iii, iv	8 April
Laboratory One	Note: venue change	2.5%	ii	20 May
Laboratory Two	Note: venue change	2.5%	ii	27 May
End-of-Trimester Test	120 minutes	65%	i-iv	3 June

* For the Course Learning Objectives, refer to page 2 above. The symbols i, ii, iii and iv, correspond with the objective.

To pass the course, students must obtain 50% across the course assessment.

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.

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50% or more, students must attend at least 10 out of 12 lectures and both computer laboratories.

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.

Communication of Additional Information

Additional information will be conveyed by Blackboard or by email to all class members. Once you have registered for this course you should be able to connect to Blackboard at <http://blackboard.vuw.ac.nz>. If you are not registered, please contact the FCA office on the ground floor of Rutherford House. If you cannot access Blackboard after 48 hours please come to our office at RH708 where we can enrol you on Blackboard.

Use 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/