

School of Accounting and Commercial Law

MMPA 513 ACCOUNTING SYSTEMS

Trimester 3, 2011

COURSE OUTLINE

Names and Contact Details	Office	Telephone
<i>Course Coordinator & Lecturer</i> Pala Molisa Pala.Molisa@vuw.ac.nz Office Hours: TBA	RH 611	463 6960
<i>Course Administrator</i> Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm	RH 728	463 6921

Trimester Dates

Teaching Period:
Monday 14 November 2011 to Friday 2 March 2012.

Examination Period:
None.

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 25 November 2011.
2. The last date for withdrawal from this course is the three-quarter point of the teaching period, i.e. Friday 20 January 2012.

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 Wednesdays from 4.40pm to 7.30pm in the Railway Building – RWW 129.

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:

- (a) critically examine accounting systems within a wider societal and organisational context;
- (b) recognise the risks associated with accounting systems and the control practices required to mitigate those risks;
- (c) discuss the development frameworks of accounting information systems; and
- (d) 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 16 Nov	The purpose, assumptions and functions of accounting information	Pala Molisa	*Supplementary Readings to be handed out in class
Week 2 23 Nov	Perspectives of AIS Acquiring and managing accounting data	Pala Molisa	
Week 3 30 Nov	Professional ethics, fraud and abuse	Pala Molisa	NZICA Code of Ethics
Topic 3	Development Frameworks of Accounting Information Systems		
Week 4 7 Dec	Introduction to systems analysis and design of accounting systems	Pala Molisa	
Week 5 14 Dec	Developing and managing an accounting information system. The purpose, assumptions and functions of accounting information	Pala Molisa	
Mid Trimester Break (21 December 2011 – 8 January 2012)			
Week 6 11 Jan	Mid-Trimester Test Debrief	Pala Molisa	Mid-Trimester Test
Topic 3	Accounting Cycles: A Descriptive perspective		
Week 7 18 Jan	Risk and the COSO framework	Pala Molisa	*Supplementary Readings to be handed out in class
Week 8 25 Jan	Internal controls and documentation	Pala Molisa	
Week 9 1 Feb	Accounting cycles and data management – revenue	Pala Molisa	
Topic 4	Accounting Information System Applications		
Week 10 8 Feb	Accounting cycles and data management – expenditure	Pala Molisa	Laboratory (2.30-4.30pm)
Week 11 15 Feb	General ledger, reporting systems and XBRL	Pala Molisa	Laboratory (2.30-4.30pm)
Week 12 22 Feb	Outsourcing and SAAS (Cloud computing)	Pala Molisa	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%	(a), (c), (d)	11 Jan
Laboratory One	RWW102	2.5%	(b)	8 Feb
Laboratory Two	RWW102	2.5%	(b)	15 Feb
End-of-Trimester Test	120 minutes	65%	(a)-(d)	22 Feb

* For the Course Learning Objectives, refer to page 2 above. The symbols (a), (b), (c), (d), correspond with the objective.

Quality Assurance 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 access Blackboard at <http://blackboard.vuw.ac.nz>.

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/>

Te Putahi Atawhai

Maori and Pacific Mentoring Programme

http://www.victoria.ac.nz/st_services/tpa/index.aspx