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 INFORMATION SYSTEMS

Trimester One 2012

COURSE OUTLINE

Names and Contact Details		Office	Telephone
Course Coordinator & Lecturer	Dr Carolyn Cordery Carolyn.Cordery@vuw.ac.nz Office Hours: Monday 11- 12pm and Thursday 2-3pm	RH 626	463 5761
Course Administrator	Rebekah Sage Rebekah.Sage@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm (Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)	RH 708	463 7465

Trimester Dates
    Teaching Period: Monday 5 March – Friday 8 June
    Study Period: Monday 11 June – Thursday 14 June
    Examination Period: Friday 15 June – Wednesday 4 July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 16 March 2012.

2. The standard last date for withdrawal from this course is Friday 18 May 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.

Class Times and Room Numbers
    Monday 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 and to contribute to your own and others' learning.

Cyber lab **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 Content
The course focuses on the information processes in Accounting Information Systems (Topic 1) as well as the operations processes (Topic 2). The topics covered 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 a Mid-Trimester Test, Tutorial work, a group assignment and an End of Trimester Examination.

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 (2012).

Supplementary Textbooks
- Romney M., and Steinbart P., *Accounting Information Systems*, 11th ed, Pearson – Prentice Hall, New Jersey (2009).
- Hall J.A., *Accounting Information Systems*, 6th ed, South-Western Cengage Learning (2008).

These supplementary textbooks are on reserve in the Commerce Library.

You are encouraged to read widely on this subject.

Course Delivery

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

Week	Topic	Readings/Cyber lab/Tutorial
Topic 1		
1	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1
2	Managing Data in Accounting systems Documenting Information Systems	Textbook Chapter 3 (pp.66-70) and 5 (specifically revising material in pp.141-153)
3	Communicating Data Management	Textbook Chapter 4 **Tutorial 1**
4	Systems Development Life Cycle I	Textbook Chapter 17 (pp.628-647) **Cyber lab One (MYOB)**
Topic 2		
5	Control	Textbook Chapter 7 **Cyber lab Two (Xero)**
Mid trimester break		
6	Accounting cycles and data management: **Revenue**	Textbook Chapter 10, 11 (except pp.362-4 and 407-410) **Tutorial 2**
7	Accounting cycles and data management: **Expenditure**	Textbook Chapter 12, 13 , 14 (except pp.455, 457 and 492-495) **Mid trimester Test**
8	Accounting cycles and data management: **Expenditure** (continued)	See above **Cyber lab Three (Xero)**
9	Accounting cycles and data management: **General Ledger and XBRL**	Textbook Chapter 16 **Cyber lab Four (MYOB)**
Topic 1		
10	Systems Development Life Cycle II	Textbook Chapter 17 (pp.649-658) **Tutorial Three**
11	Risks in AIS	Readings: Gonzalez, Gasco and Llopis (2005) (on Electronic Reserve) and Battacharya, Behara and Gunderson (2003) **Tutorial Four**
12	No lecture Monday 4th June (Queen's Birthday) Emerging Issues in AIS	

** 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.

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, cyber labs, reading assigned material, revision and skill development. Over 15 weeks you can expect to spend this number of hours in:

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

Course assistance

Your tutor and the Duty Tutor are available for course assistance. Dr Cordery is available to answer queries during her office hours (or after class for short questions).

Assessment Requirements

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

Item of Assessment	Weighting	Due
Test (50 minutes)	20%	Date to be advised (Week 7)
Tutorial work comprising 4 x 1 mark each for the lab sheets and 6 marks for participation	10%	4 cyber lab weeks and sustained participation in 4 tutorials.
Group assignments comprising 3 x group reports (as noted in the course materials book)	15%	Week 6, 8 and 10
Final Exam (2 hours; Closed Book)	55%	Date to be advised (exam period)

The Cyber lab assignments will be handed in during the assigned Cyber lab. Please ensure you keep the individual reference number of your assignment before you hand it in.

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.

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 15 June – Wednesday 4 July.

Mandatory Course Requirements
There are no mandatory requirements.

Penalties
Any assignment handed in past the due date will not be marked.

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 given in lectures and may be posted 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/

Te Putahi Atawhai
Maori and Pacific Mentoring Programme
http://www.victoria.ac.nz/tpa/

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.