TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

School of Accounting and Commercial Law

MMPA 513 ACCOUNTING SYSTEMS

Trimester One 2012

COURSE OUTLINE

Names and Contact Details		**Office**	**Telephone**
Course Coordinator & Lecturer	Carolyn Cordery Carolyn.Cordery@vuw.ac.nz Office Hours: Monday 11am-12 midday Thursday 2-3pm	RH 626	463 5761
Course Administrator	Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm	RH 728	463 6921

Trimester Dates
From Monday 5 March to Monday 11 June 2012 (inclusive).

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 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
Lectures are scheduled for **Mondays at 12.40-3.30pm in RWW 129**

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:
(a)   Discuss the roles undertaken by accountants with respect to information systems;
(b)   Explain the purpose, assumptions, functions and implications of accounting systems within an organisation;
(c)   Explain the acquisition, documentation and management of accounting data;
(d)   Understand accounting systems within a wider societal context;
(e)   Recognise the risks associated with accounting systems and the control practices required to mitigate those risks;
(f)   Discuss the project methodology employed to develop, implement and maintain an accounting information system; and
(g)   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, a group assignment, participation in class and labs, and an End of Trimester Examination.

Course Delivery
Lectures 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. It is strongly recommended students attend all lectures to contribute to their and others' learning. Cyber labs will be included within class time.

Expected Workload
The average weekly workload for MMPA 513 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 and cyber lab attendance	36
Maintaining currency with business news	18
Assessment work and preparation	24
Test preparation	<u>36</u>
	150

Week	Topic	Readings/Cyber lab/Tutorial
Topic 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
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 April to 22 April)		
6	Accounting cycles and data management: **Revenue**	Textbook Chapter 10, 11 (except pp. 362-4 and 407-410) **(Extra preparation in CMB)**
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) **(Extra preparation in CMB)**
11	Risks in AIS	Readings: Gonzalez, Gasco and Llopis (2005) and Battacharya, Behara and Gunderson (2003) **(Extra preparation in CMB)**
12	**Final test**	**Final test**

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

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.

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

Item of Assessment	*Weighting*	*Due*
Mid-Trimester Test (50 minutes)	20%	Week 7
Participation in cyber labs (4 x 1 mark each for the lab sheets) and 6 marks for participation	10%	4 cyber lab weeks and sustained participation in class.
Group assignments comprising 3 x group reports (as noted in the course materials book)	15%	Week 6, 8 and 10
Final Test (2 hours; Closed Book)	55%	Week 12

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.

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

Mandatory Course Requirements
There are no mandatory requirements.

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/