

School of Accounting and Commercial Law

## **ACCY 225 INTRODUCTION TO ACCOUNTING INFORMATION SYSTEMS**

Trimester 2 2012

### **COURSE OUTLINE**

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#### **Names and Contact Details**

<i>Course Coordinator &amp; Lecturer</i>	Dr Carolyn Cordery <a href="mailto:Carolyn.Cordery@vuw.ac.nz">Carolyn.Cordery@vuw.ac.nz</a> Office Hours: Monday and 11- 12pm Wednesday 11- 12pm	RH 626	463 5761
<i>Lecturer</i>	Dr Binh Bui <a href="mailto:Binh.Bui@vuw.ac.nz">Binh.Bui@vuw.ac.nz</a> Office Hours: TBA	RH 619	463 6679
<i>Course Administrator</i>	Rebekah Sage <a href="mailto:Rebekah.Sage@vuw.ac.nz">Rebekah.Sage@vuw.ac.nz</a> 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 16 July – Friday 19 October

Study Period: Monday 22 October – Thursday 25 October (Monday 22 October is a public holiday, Labour Day)

Examination Period: Friday 26 October – Saturday 17 November (inclusive)

#### **Withdrawal from Course**

1. Your fees will be refunded if you withdraw from this course on or before Friday 27 July 2012.
2. The standard last date for withdrawal from this course is Friday 28 September. 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 Wednesday 1:40pm – 2:30pm  
Rutherford House LT1

## **Attendance at Lectures**

This is a lecture based course. Therefore, it is strongly recommended students attend all lectures, cyber labs and tutorials.

Cyber lab **and** Tutorial sign up will occur in the first week of class. The instructions for signing up will 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 (on page 3).

**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 organisations (including the impact of web-based technologies on accounting information systems);
3. Explain the acquisition, documentation and management of accounting data;
4. Recognise the risks associated with accounting systems and the control practices required to mitigate those risks; and
5. Discuss the project methodology employed to develop, implement and maintain an accounting information system.

The above objectives will be assessed via a Mid-Trimester Test, Tutorial work, a Group Assignment and a Final Examination.

## **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.

## **Course Assistance**

Your tutor and the Duty Tutor are available for course assistance. Dr Cordery and Dr Bui are available to answer queries during their office hours (or after class for brief discussions).

## **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.

**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.**

Week	Topic	Readings/Cyber lab/Tutorial	Lecturer
<b>Topic 1</b>			
1	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1	Binh Bui
2	Ethics, fraud and managing data in accounting information systems	IFAC Code of Ethics (pp.1-20) Textbook Chapter 3 (pp.66-70) and 5 (specifically revising material in pp.141-153)	Binh Bui
3	Communicating Data Management	Textbook Chapter 4 <b>Tutorial One</b>	Binh Bui
4	Systems Development Life Cycle I	Textbook Chapter 17 (pp.628-647) <b>Tutorial Two</b>	Binh Bui
<b>Topic 2</b>			
5	Control	Textbook Chapter 7 <b>Mid-Trimester Test planned</b>	Binh Bui
6	Accounting cycles and data management: <b>Revenue</b>	Textbook Chapter 10, 11 (except pp.362-4 and 407-410) <b>Cyber lab One (MYOB)</b>	Carolyn Cordery
<b>Mid trimester break</b>			
7	Accounting cycles and data management: Revenue (Continued) and <b>Expenditure</b>	Textbook Chapter 12, 13 , 14 (except pp.455, 457 and 492-495) <b>Cyber lab Two (Xero)</b>	Carolyn Cordery
8	Accounting cycles and data management: <b>Expenditure</b> (continued)	See above <b>Cyber lab Three (MYOB)</b> <b>(Group Assignment 1 due)</b>	Carolyn Cordery
9	Accounting cycles and data management: <b>General Ledger &amp; XBRL</b>	Textbook Chapter 16 <b>Cyber lab Four (Xero)</b>	Carolyn Cordery
<b>Topic 1</b>			
10	Systems Development Life Cycle II	Textbook Chapter 17 (pp.649-658 ) <b>(No tutorial or cyber lab)</b>	Carolyn Cordery
11	Emerging Issues: AIS issues and Climate Change	Hopwood (2009) <i>and</i> Burritt (2011). <b>Tutorial Three</b> <b>(Group Assignment 2 due and first set of group presentations)</b>	Binh Bui
12	Outsourcing and the Cloud: risks and rewards in emerging AIS issues	Textbook Chapter 8 (pp.281-287) Gonzalez, Gasco and Llopis (2005) (on Electronic Reserve) <i>and</i> Kiefe (2011) <b>Tutorial Four</b> <b>(Second set of group presentations)</b>	Carolyn Cordery

## 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	16
Maintaining currency with business news	12
Group assignments	14
Skill development	12
Test preparation	10
Exam preparation	<u>26</u>
	<b>150</b>

## Group Work

There is a group project in this course which comprises 15% of your marks (over three assignments, see course materials book for details). Learning how to work in diverse teams is very relevant to the workforce, and this group project will help students to gain skills which employers are looking for. For ideas on group skills such as time management, meeting agendas and project timelines please see the Blackboard site for this course

To ensure that each group member contributes to the project, each student's contribution to the group wiki will be monitored by the tutor who marks the group assignments to deter freeloading. They can also be required to leave the group and to submit a complete assignment on their own. Students are expected to work in diverse groups to enhance their learning experience. If there are issues within your groups, the Course Coordinator will be available to assist. However, students are asked to make a reasonable attempt to resolve the issue before they approach the Course Coordinator. Students who are confident in the subject can expect to gain a deeper understanding through explaining concepts to their group, some of which may be relevant to the exam.

## Readings

### Required Textbook

The required text for this course is: Gelinas, U.J., Dull, R.B. and Wheeler, P.R., *Accounting Information Systems*, 9<sup>th</sup> ed, South Western-Cengage Learning (2012).

### Supplementary Textbooks

- Romney M., and Steinbart P., *Accounting Information Systems*, 11<sup>th</sup> ed, Pearson – Prentice Hall, New Jersey (2009).
- Hall J.A., *Accounting Information Systems*, 6<sup>th</sup> 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.

## Materials and Equipment

None. A course Materials Book is available for this course. All material will also be available on Blackboard.

## Mandatory Course Requirements

There are no mandatory requirements.

## 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 6)
<b>Group assignments</b> comprising 2 x group reports (as noted in the course materials book)	15%	Wikis to be fully populated for each assignment by tutorial time in week 8 and 11
<b>Individual</b> presentation on a specific part of the group assignment	6%	Week 11 or 12 depending on allocation within tutorial
<b>Individual</b> cyber labs and tutorials	9%	See below.
Final Exam (2 hours; Closed Book)	50%	Date to be advised (exam period)

### Details of Assessment marking

**Group Assignments:** Details are in the course materials book. Students are expected to build a wikis and these are explained in the course assignment material.

#### **Individual Marks:**

Individual presentation: For details see specific assignment.

Cyber lab: Marks are allocated to students who attend and hand in their completed cyber lab sheet as follows (this mark is per cyber lab and there are four cyber labs):

	<b>1.5 marks</b>	<b>1 mark</b>	<b>0.5 mark</b>	<b>0</b>
<b>Marking schema</b>	Student attended cyber lab, sheet intelligently complete	Student attended cyber lab, sheet partially completed	Student attended cyber lab, sheet not completed	Sheet not completed, no attendance

Tutorial participation: Marks are allocated to students who attend and participate in tutorials as follows:

	<b>3 marks</b>	<b>2 marks</b>	<b>1 mark</b>	<b>0</b>
<b>Marking schema</b>	Student attended all tutorials and participated fully	Student attended 2 or more tutorials and participated partly	Student attended 2 or more tutorials	Student attended fewer than 2 tutorials

### Penalties

Students are expected to hand in assignments on or before the due date. Normally, an assignment handed in after the due date will not be marked. In exceptional circumstances, a mark will be applied, but it will reduce from the maximum available for that assignment by 1 mark for every day later than the due date.

### 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 26 October – Saturday 17 November (inclusive).

### 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.

### **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](http://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](http://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](http://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](http://www.victoria.ac.nz/home/about_victoria/avcacademic/Publications.aspx)

### **Faculty of Commerce Office**

<http://www.victoria.ac.nz/vbs/studenthelp>

### **Te Putahi Atawhai**

### **Maori and Pacific Mentoring Programme**

<http://www.victoria.ac.nz/tpa/>