

School of Accounting and Commercial Law

MMPA 513 ACCOUNTING SYSTEMS

Trimester 3, 2012

COURSE OUTLINE

Names and Contact Details		Office	Telephone
<i>Course Coordinator & Lecturer</i>	Pala Molisa Pala.Molisa@vuw.ac.nz Office Hours: TBA	RH 616	463 6154
<i>Lecturer</i>	Binh Bui Binh.Bui@vuw.ac.nz Office Hours: TBA	RH 619	463 6679
<i>Course Administrator</i>	Pinky Shah Pinky.Shah@vuw.ac.nz Office hours: Monday-Friday, 8.30am-5pm	RH 728	463 6921

Trimester Dates

Monday 19 November 2012 – Thursday 28 February 2013.

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before 30 November.
2. The standard last date for withdrawal from this course is 25 January.

After the last date stated in #2, 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

Wednesdays: 5.40-8.30pm (inclusive of lectures, seminars and labs)

Venue: GBLT3 (Government Buildings Lecture Theatre 3), Pipitea Campus

Week 10 Wednesday lecture falls on Waitangi Day and therefore is replaced by a lecture on Monday 4 February (5.40-8.30pm in GBLT3).

Course Delivery

Lectures 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. Lectures will be backed up by tutorials and cyber labs, in which accounting softwares and systems, presentations, discussion, and other activities will be used to demonstrate the practical application of accounting system tools and techniques.

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	14
Critique presentation	16
Group assignment	12
Test preparation	<u>36</u>
	150

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 a Final Test.

Course Content

The course focuses on the information processes in Accounting Information Systems as well as the operations processes. The topics covered are expanded on in the following draft weekly outline.

Lecture Schedule

Week	Date/ Lecturer	Topic	Readings/	Cyber lab/Tutorial/
1	21 Nov PM	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1	Tutorial 1
2	28 Nov PM	Ethics, fraud, and managing data in accounting systems	Textbook Chapter 3 (pp. 66-70) and 5 (specifically pp.141-153)	Tutorial 2
3	5 Dec PM	Communicating data management	Textbook Chapter 4	<i>Cyber lab One (MYOB)*</i>
4	12 Dec PM	Systems Development Life Cycle I	Textbook Chapter 17 (pp. 628-647)	<i>Cyber lab Two (Xero)*</i>
5	19 Dec PM	Control	Textbook Chapter 7	
<i>Individual Paper Critique due by 2pm Friday 21 December</i>				
Mid-Trimester Break (Saturday 22 December 2012 – Sunday 6 January 2013)				
6	9 Jan PM	Accounting cycles and data management: Revenue	Textbook Chapter 10, 11 (except pp. 362-4 and 407-410)	<i>Cyber lab Three (Xero)*</i> Tutorial 3
7	16 Jan BB	Accounting cycles and data management: Expenditure	Textbook Chapter 12, 13, 14 (except pp. 455, 457 and 492-495)	<i>Cyber lab Four (MYOB)*</i>
<i>Group assignment due 2pm Friday 18 January</i>				
8	23 Jan BB	Accounting cycles and data management: Expenditure (continued)	See above	Tutorial 4
9	30 Jan BB	Accounting cycles and data management: General Ledger and XBRL	Textbook Chapter 16	Group 1 and 2 project presentation
10	4 Feb BB	Systems Development Life Cycle II	Textbook Chapter 17 (pp. 649-658)	Group 3 and 4 project presentation
11	13 Feb BB	Outsourcing and risks in AIS	Gonzalez, Gasco and Llopis (2005) and Battacharya, Behara and Gunderson (2003)	Revision
12	18 Feb BB	Final test	Final test	

PM: Pala Molisa; BB: Binh Bui

Note: The chapters listed are the minimum reading for class. You should check Blackboard each week to ensure that you are well prepared.

* The labs will be held in RWW102 from 7.40-8.30pm.

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

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

<i>Item of Assessment</i>	<i>Weighting</i>	<i>Due</i>
Individual Paper Critique	15%	<i>By 2pm Fri 21 Dec</i>
Participation in cyber labs, tutorials and presentations	10%	
Group assignments comprising of: 1 group report 1 group video	15% (10%) (5%)	<i>By 2pm Fri 18 Jan</i>
Presentation (individual mark)	5%	
Final Test (2 hours; Closed Book)	55%	<i>18 February - TBC</i>

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.

Assessments

1. Individual paper critique: 15% Due by 2pm on Friday 21 December 2012

This individual assessment is a written critique (maximum 1,200 words) of one assigned research paper. Students will be given a list of papers to choose from during the first 2 weeks of the trimester.

The written critique is to be in the form of a report to the chief executive of your (imagined or real) company and should provide a critique of the article that covers the following:

Content:

- State the purpose of the article.
- Outline the author's main arguments and/or findings.
- Discuss the major areas of agreement/disagreement you have with the author's research method and/or arguments and/or conclusions.

Implications and suggestions

- Briefly outline the type of company you work for (or are assumed to work for in relation to this report).
- Identify the implications of this paper for accounting information system and accountants within this company.

- Make proposals to the chief executive in respect of what the company should do in relation to the key issues addressed, or proposals made in the paper. Be specific about what changes are required and why.

2. Participation: 10%

All students are expected to attend all cyber labs, tutorials and presentations. Marks for participations are divided as follows:

- 4 x 1 mark each for attending and turning in the lab sheets during the 4 cyber labs;
- 6 marks for participation in the 4 tutorials and 2 presentation sessions (Week 9 and Week 10). When not presenting, students are expected to contribute questions and discussion.

3. Group assignment: 20% Due by 2pm on Friday 18 January 2013

This project is designed to give students an opportunity to make decisions regarding an accounting information system for a specified organisation and practice:

- Documenting system needs through a variety of methods
- Analysing controls within an entity's AIS
- Making decisions about alternative AIS solutions

The written report (10%), video (5%) and the individual presentation (5%) are expected to cover:

- A brief summary of the organisation's products/services, expenditure and revenue cycle
- Identification of key AIS requirements
- Examination of at least two accounting information systems and how they satisfy the AIS requirements of the chosen organisation
- Conducting a cost-benefit analysis of the recommended AIS
- Explanation of what options are available to acquire the recommended AIS
- Outlining of specific steps to be taken in implementing the new AIS within the organisation and any other changes that are required to enable successful AIS implementation.

The written report may not exceed 1,500 words. All group members are expected to contribute to the group assignment, in particular the written report and the video. The report and video mark is for the group as a whole.

An individual mark of up to 5% will be given for the presentation on the group project. Each individual will present on a different aspect for 4-5 minutes and be expected to be able to answer class questions.

4. Final test: 55% Monday 18 February 2013 - TBC

The final test is two hours long and may cover material introduced during lectures throughout the whole course, and any extra work given by the lecturer(s).

Penalties

Any assignment handed in past the due date will not be marked unless accompanied by a valid medical certificate.

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 submitted to Turnitin. A copy of submitted materials will be retained 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.

Mandatory Course Requirements

None.

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 concerning this course will be provided in lectures and posted on Blackboard: <http://blackboard.vuw.ac.nz>. Urgent notices will be circulated by email.

Link to general information

For general information about course-related matters, go to <http://www.victoria.ac.nz/vbs/studenthelp/general-course-information>

Note to Students

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 academic audit. The findings may be used to inform changes aimed at improving the quality of VBS programmes. All material used for such processes will be treated as confidential, and the outcome will not affect your grade for the course.
