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 1, 2014

COURSE OUTLINE

Names and Contact Details

Course Coordinator & Lecturer	Dr Carolyn Cordery carolyn.cordery@vuw.ac.nz Office hours: Wednesdays 3.30-4.30pm	RH 626	463 5761
Lecturer	Dr Binh Bui binh.bui@vuw.ac.nz Office hours: TBA	RH 619	463 6679
Course Administrator	Pinky Shah pinky.shah@vuw.ac.nz Office hours: Monday-Friday, 9am-5.30pm	RH 728	463 6921

Trimester Dates
Teaching Period: Monday 3 March – Friday 6 June
Study Period: Monday 9 June – Thursday 12 June
Examination Period: Friday 13 June – Wednesday 2 July (inclusive)

Withdrawal from Course
1. Your fees will be refunded if you withdraw from this course on or before Friday 14 March 2014.

2. The standard last date for withdrawal from this course is Friday 16 May 2014. 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
Thursdays: 12.40-3.30pm
Venue: RH LT 3 (Rutherford House Lecture Theatre 3), Pipitea Campus

Course Delivery

Lectures are the primary mode of delivery for this course and students are encouraged to attend these in order to contribute to their and others' learning. Students are expected to prepare for these by reading relevant material prior to attending. Lectures are complemented by tutorials and cyber labs, in which accounting software, presentations, discussion, and other activities will highlight the practical application of accounting system tools and techniques.

Group Work

This course includes a group project comprising 15% in order to develop skills in working in diverse teams. Information on time management, meeting agendas and project timelines are available on the Blackboard site for this course.

Students are expected to contribute equally to the group work. 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. This group assessment should enable all students to gain a deeper understanding through discussing concepts within their group and thus to prepare for the Final Exam.

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	36
	150

Prescription

Accounting systems and the role of accountants in a systems environment.

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

The above objectives will be assessed via an Article Critique, Tutorial work, a Group Assignment/Presentation and a Final Examination.

Course Content

The course focuses on the information processes in Accounting Information Systems as well as the operation processes. The topics covered are expanded on in the draft weekly outline on page 7.

Readings

Required Textbook

Simkin, M.G., Rose, J.M. and Norman, C.S., *Core Concepts of Accounting Information Systems*, 12th ed., John Wiley and Sons Ltd (2012).

Supplementary Textbooks

You are encouraged to read widely on this subject. The following supplementary textbooks are on reserve in the Commerce Library.

- Gelinas, U. J., Dull, R.B. and Wheeler, P. R., *Accounting Information Systems*, 9th ed., South Western-Cengage Learning (2012).
- Romney, M. and Steinbart, P., *Accounting Information Systems*, 11th ed., Pearson – Prentice Hall, New Jersey (2009).

Materials and Equipment

Only silent, non-programmable calculators are permitted in the Final Exam.

Assessment

From Trimester 1, 2014, a revised Assessment Handbook will apply to all Victoria courses: see http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf.

In particular, there will be a new grade scheme, in which the A+ range will be 90-100% and 50-54% will be a C-.

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

Assessment Item	%	Due Date	Course Learning Objectives Assessed
Individual Paper Critique	15%	By 2pm Fri 4 April	(a), (b)
Cyberlab outputs MYOB Xero	 5% 5%	 By 2pm Fri 4 April By 2pm Fri 9 May	(a), (b), (c), (d)
Group assignment comprising: - 1 group written report - 1 group video - Individual presentation (individual mark)	 10% 5% 5%	 By 2pm Fri 23 May By 2pm Fri 23 May Week 10 and 11 dependent on group #	(a), (b), (c), (d), (e)
Final Exam (2 hours; Closed Book)	55%	TBA	(a), (b), (c), (d), (e)

Assessment Details

1. Individual paper critique: 15%   *Due by 2pm on Friday 4 April 2014*

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 systems 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. *Cyber lab outputs: 10%*   *Due by 2pm on Friday 4 April (MYOB) and 9 May (Xero)*
    All students are expected to practice using two different AIS – MYOB and Xero. Marks will be given for satisfactory completion of the MYOB assignment and Xero assignment. The book "Sunrise Pharmaceuticals Pty Ltd: A computerized accounting practice set" by Pabst and Perrin will be used for MYOB. Students are required to work through the Period 2 transactions (8 December to 14 December) as noted in Chapter 6 and shown in Appendix 1. Marks will be given for each report (Ageing summary for Receivables and Payables, Inventory items list and Profit and Loss and Balance Sheet). The Xero assignment is in the Course Materials Book and requires similar reports to be handed in.

    Marks will be posted on Blackboard.

3. *Group assignment: 20%*   *Due by 2pm on Friday 23 May 2014*
    This project is designed to give students an opportunity to make decisions regarding an accounting information system (AIS) for a specified organisation and practice including:
    - Documenting system needs through a variety of methods.
    - Analysing controls within an entity's AIS.
    - Making decisions about alternative AIS solutions.

    The group written report (10%), group video (5%) and the individual presentation (5%) are expected to cover:
    - A brief summary of the organisation's products/services,.
    - A description and drawing of the expenditure and revenue cycles.
    - Identification of the organisation's key AIS requirements, with reference to the key decisions made using AIS information.
    - Examination of at least two accounting information systems, in addition to or including the current AIS and how they do or do not satisfy the AIS requirements of the chosen organisation.
    - A cost-benefit analysis of the AIS which has informed your recommendation.
    - Outline of the 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 should not exceed 2,000 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 pertaining to their project.

4. ***Final Exam: 55%*** *TBA*
    The Final Exam (closed book) is two hours long and will cover material introduced during lectures throughout the whole course, and any extra work given by the lecturers.

Penalties
Assignments (i.e. the individual paper critique, cyber lab outputs and the group assignment) must be handed in on or before the due date and time. In fairness to other students, any assignment submitted after the deadline will not be marked.

An extension or waiver (with no penalty) will be considered on the grounds of exceptional personal circumstances. Students must complete the 'Assignment Extension/Waiver Application Form' available on Blackboard and submit the form (with the relevant supporting documentation) to Pinky Shah, preferably before the assignment due date.

Note: The submission of an application does not mean that the extension has been approved. Penalties, as detailed above, will apply if the extension is not granted.

Exceptional Personal Circumstances include an impairment assessed by Disability Services, illness, bereavement, circumstances involving the health or wellbeing of a relative or close friend, compulsory attendance at court, national or international representative commitments, significant cultural commitments, or activities in which the student is representing the University.

*Note: Not being organised or failing to plan ahead are **not** exceptional circumstances.*

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.

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 following period:

    Friday 13 June – Wednesday 2 July (inclusive)

Mandatory Course Requirements

In addition to obtaining an overall course mark of 50 or better, students must:

- Obtain a minimum of 40% of the available marks in the Final Exam.

If you cannot complete an assignment or sit a test or examination, refer to
www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Student feedback

Any feedback is considered and followed up on.

Student feedback on University courses may be found at
www.cad.vuw.ac.nz/feedback/feedback_display.php

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.

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Lecture Schedule

Week	Date/ Lecturer	Topic	Readings	Cyber lab/Tutorial/
1	6 March CC	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1 and 2	
2	13 March CC	Managing data in accounting systems and communicating data management	Textbook Chapter 3 (pp.75-83) Textbook Chapter 6 (pp.167-184)	Tutorial 1 (Purpose of AIS)
3	20 March CC	Ethics, fraud, and computer crime	IFAC Code of Ethics (pp.1-20) Textbook Chapter 11	Tutorial 2 (Diagramming)
4	27 March CC	Introduction to internal control systems	Textbook Chapter 9	Tutorial 3 (Ethics)
5	3 April CC	AIS controls for Organisations	Textbook Chapter 10	*Cyber lab One (MYOB)**
		Individual Paper Critique due by 2pm Friday 4 April		
6	10 April BB	Systems Development Life Cycle I	Textbook Chapter 13 (pp. 409-427) Robertson and Robertson	*Cyber lab Two (MYOB)**
7	17 April CC	Systems Development Life Cycle II	Textbook Chapter 13 (pp. 427-445) and Chapter 15	Tutorial 4 (AIS Controls)
	Mid-Trimester Break (Friday 18 April – Sunday 4 May 2014)			
8	8 May BB	Business Processes – Revenue cycle	Textbook Chapter 7	*Cyber lab Three (Xero)**
9	15 May BB	Business Processes – Expenditure cycle	Textbook Chapter 7	*Cyber lab Four (Xero)**
	Group assignment due 2pm Friday Fri 23 May			
10	22 May BB	Business processes – Production and Payroll	Textbook Chapter 8	Group project presentation
11	29 May BB	General ledger and business reporting	Textbook chapter 7 (pp. 208-215) Chapter 14 (pp. 451-454) Chapter 15 (pp. 486-496)	Group project presentation
12	5 June BB	Outsourcing, cloud computing and carbon AIS	Additional readings (see Course Materials Book/ Blackboard)	Revision

CC: Dr Carolyn Cordery; BB: Dr 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 a cyber lab either at 11.40am or at 2.30pm. Students must enrol for one lab or the other.