

School of Accounting and Commercial Law

## ACCY 225 ACCOUNTING INFORMATION SYSTEMS

Trimester 2, 2014

### 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 3.30-4.30pm	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>	Lucy May <a href="mailto:lucy.may@vuw.ac.nz">lucy.may@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 5775

#### Trimester Dates

Teaching Period: Monday 14 July – Friday 17 October  
Study Period: Monday 20 October – Thursday 23 October  
Examination Period: Friday 24 October – Saturday 15 November (inclusive)

#### Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 25 July 2014.
2. The standard last date for withdrawal from this course is Friday 26 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

Mondays and Thursdays 2.40-3.30pm  
Rutherford House LT 1

### **Attendance at Lectures**

This is a lecture based course. Therefore, it is strongly recommended students attend all lectures, cyber labs and tutorials. Students are expected to prepare by reading relevant material prior to attending.

Cyber lab **and** Tutorial sign up will occur in the second week of class. The instructions for signing up will be posted on Blackboard.

### **Course Assistance**

Your tutor and the Duty Tutor are available for course assistance. The Course Co-ordinator and Lecturer are available to answer queries during their office hours (or after class for brief discussions).

### **Group Work**

There is a group project in this course which comprises 15% of your marks (over two 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 (under “assessments”).

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. 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, while students who are less confident in the subject will gain a better understanding through discussion with their peers.

### **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>

### **Prescription**

An introduction to the study of accounting systems and the role of accountants in this systems environment.

## **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, Group Assignments and a Final Examination.

## **Course Content**

The topics covered are expanded on in the following lecture schedule (on page 4).

## **Readings**

### ***Required Textbook***

The required text for this course is: Simkin, M., Rose, J.M., and Strand, C.A., *Core Concepts of Accounting Information Systems*, 12<sup>th</sup> ed, Wiley (2011).

### ***Supplementary Textbooks***

- Gelinas, U.J., Dull, R.B. and Wheeler, P.R., *Accounting Information Systems*, 9<sup>th</sup> ed, South Western-Cengage Learning (2012).
- 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. Other readings listed are in the Course Materials Book and/or on Blackboard.

You are encouraged to read widely on this subject.

## **Materials and Equipment**

A course Materials Book is available for this course. All material will be available on Blackboard.

## Lecture Schedule

Week	W/c Lecturer	Topic	Readings	Cyber lab/Tutorial/
1	14 July BB	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1 and 2	
2	21 July BB	Ethics, fraud, computer crime	IFAC Code of Ethics (pp.1-20) Textbook Chapter 11	
3	28 July BB	Managing data in accounting systems and communicating data management	Textbook Chapter 3 (pp.75-83) Textbook Chapter 6 (pp.167-184)	Tutorial 1 (Ethics)
4	4 August CC	Introduction to internal control systems and AIS controls	Textbook Chapters 9 and 10	Tutorial 2 (Diagramming)
5	11 August CC	Business Processes – Revenue cycle	Textbook Chapter 7	<i>Cyber lab One (Xero)*</i>
6	18 August CC	Systems Development Life Cycle I	Textbook Chapter 13 (pp. 409-427) Additional readings	
6	<b>Mid-trimester Test 19 August at 6pm</b>			
	<b>Mid-Trimester Break (Saturday 23<sup>rd</sup> August – Sunday 7<sup>th</sup> September 2014)</b>			
7	8 Sept CC	Systems Development Life Cycle II	Textbook Chapter 13 (pp. 427-445) and Chapter 15	<i>Cyber lab Two (MYOB)*</i>
8	15 Sept CC	Business Processes – Expenditure cycle	Textbook Chapter 7	<i>Cyber lab Three (Xero)*</i>
8	<b>Group assignment 1 due</b>			
9	22 Sept CC	General ledger and business reporting	Textbook Chapter 7 (pp. 208-215), Chapter 14 (pp. 451-454), Chapter 15 (pp. 486-496) Additional readings	<i>Cyber lab Four (MYOB)*</i>
10	29 Sept BB	Business processes – Production and Payroll	Textbook Chapter 8	Tutorial 3 (AIS Controls)
11	6 Oct BB	Accounting on the Internet and enterprise systems	Textbook Chapters 14 and 15 Additional readings	Tutorial 4 (Group presentation)
11	<b>Group assignment 2 due</b>			
12	13 Oct BB	Outsourcing and carbon AIS	Additional readings	Tutorial 5 (Group presentation)

BB: Dr Binh Bui; CC: Dr Carolyn Cordery

**Note:** the extra readings are in the Course Materials Book.

\* The labs will be held in a cyber lab during the time of your tutorial group.

## Assessment

From Trimester 1, 2014, a revised Assessment Handbook will apply to all VUW 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:

Item of Assessment	Weighting	Due
Mid-trimester Test (50 minutes)	25%	19 August at 6pm
<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	4%	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 wikis and these are explained in the course assignment material.

#### *Individual Marks*

Individual presentation: For details see specific assignment in course material book and/or on Blackboard.

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>1.0 marks</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	Sheet not completed, no attendance

### 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 except in 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 24 October – Saturday 15 November (inclusive)

### **Mandatory Course Requirements**

Students must achieve a minimum of 40% 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](http://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 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.**

### **Student feedback**

Student feedback on University courses may be found at [www.cad.vuw.ac.nz/feedback/feedback\\_display.php](http://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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