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 3, 2014

COURSE OUTLINE

Names and Contact Details

Course Coordinator & Lecturer	Dr Carolyn Cordery carolyn.cordery@vuw.ac.nz Office hours: Wednesdays 3.30-4.30 pm	RH 626	463 5761
Lecturer	Dr Carolyn Fowler carolyn.fowler@vuw.ac.nz Office hours: Tuesdays 1.30-2.30 pm	RH 601	463 6506
Lecturer	Dr Binh Bui binh.bui@vuw.ac.nz Office hours: TBA	RH 619	463 6679
Course Administrator	Rebekah Sage rebekah.sage@vuw.ac.nz Office hours: Monday-Friday, 8.30 am-5.00 pm	RH 728	463 6921

Trimester Dates
Monday 17 November 2014 – Thursday 19 February 2015

Withdrawal from Course
1. Your fees will be refunded if you withdraw from this course on or before Friday 28 November 2014.

2. The standard last date for withdrawal from this course is 27 January 2015. 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: 5:40 pm - 8:30 pm
Venue: GB LT 4 (Government Buildings Lecture Theatre 4), 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 16% 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 Test.

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, Cyber lab work, a Group Assignment/Presentation 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 draft weekly outline at the end of this course outline.

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 Test.

Assessment

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

Assessment Item	%	Due Date	Course Learning Objectives Assessed
Individual Article Critique	17%	By 2 pm Fri 19 December	(a), (b)
Cyber lab outputs MYOB Xero	6% 6%	By 2 pm Fri 5 December By 2 pm Fri 16 January	(a), (b), (c), (d)
Group assignment comprising: - 1 group written report - Individual presentation (individual mark)	10% 6%	By 2 pm Fri 30 January Week 10 and 11 dependent on group #	(a), (b), (c), (d), (e)
Final Test (2 hours; Closed Book)	55%	5.45 pm Thurs 19 February in GBLT4	(a), (b), (c), (d), (e)

Individual article critique: 17%   *Due by 2pm on Friday 19 December 2014*

This individual assessment is a written critique (maximum 1,500 words) of one assigned research paper. Students will be given a list of articles 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 (5 marks)
- 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 (4 marks)
- 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 the accounting information systems and accountants within this company.

Recommendations (5 marks):
- 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 article. Be specific about what changes are required and why.

Grammar, referencing and layout of report (3 marks)

Cyber lab outputs: 12%   Due by 2pm on Friday 5 December (MYOB) and 16 January (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 combined manual and computerized accounting practice set" by Pabst and Perrin will be used for MYOB. Students are required to work through the relevant cyber lab sheets and requirements. Marks will be given for each report (Ageing summary for Receivables and Payables, Inventory items list and Profit and Loss and Balance Sheet) and the answers to the extra question.

Marks will be posted on Blackboard.

Group assignment: 16%   Due by 2pm on Friday 30 January 2015
This project is designed to give students an opportunity to highlight system development issues from practice by analysing a relevant real-life case.

Required: A group written report (10%) and an individual presentation (6%).

Written report (10%) – each subpart is worth 20% of this mark

1. Each group will be allocated a real-life case of an accounting information system (AIS) systems development. This may be a system related to any of the AIS cycles or an entire system itself. In your report, provide a synopsis of this case through careful referencing. (Marks are given for this synopsis and appropriate referencing and grammar throughout the assignment).

2. Consider the Systems Development Life Cycle theory that is presented in this course. Identify the strengths and weaknesses of the approach used by the case organisation for its AIS development:

    a. What were the user needs in the case organisation?

    b. How well did the organisation appear to assess and comply with user needs?

3. Identify key systems controls that should have been present in the new or upgraded system:

    a. Why might these controls have been needed in the case of your organisation?

    b. Were these controls present and if not, why not?

4. Outline how the project for the AIS was managed:

    a. Was the new installation completed within budget?

    b. Was there overall organisational support or other indications that the project was suitably managed for the organisation?

5. State how successful the project was and recommendation the improvements you would make to such a development in the future.

The written report is expected to be in the form of a report (maximum 1800 words). All group members are expected to contribute to the group assignment. The report mark is for the group as a whole.

Individual presentation (6%)
An individual mark will be given for a presentation on a portion of the group report. 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 report. (That is, the group as a whole will present on each of the 5 questions and each person will present on at least one part of this.) The group may manage the allocation of presentation topics and order itself, but the presentation would be expected to cover the important aspects of the case.

A: Guidelines for Individual Presentations
1. **Time allocated**: Each individual in your group will have 4 minutes each in which to present the key facts on your organisation. The purpose of the presentation is to convey the key features or your case AIS within a limited timeframe. We'd like to think the presentation will be interesting and generate questions from the class, so we have allotted 5 minutes for questions after each presentation. Think about how you will hold our attention!

2. **Structure:** It is always a good idea to begin your presentation by introducing the members of your group and the key presenters. In order to set up a 'series of signposts', it is often worthwhile briefly outlining the structure and rationale of the presentation. While there is not time to tell us everything, try to use examples to illustrate your main decisions. Integrate your presentation by linking key sections and points.

3. **Presentation:** Timing is very important. The amount of information and detail relayed during the presentation is influenced by the amount of time allocated and the type of audience. If you use PowerPoint, please limit the information and detail on the slides. Each presenter should use no more than 2 slides. Ask the question 'how much information do you expect people to retain?'

    One of the more important decisions you will make as a group will be *who will present what*. Each of you receives an individual mark for this presentation. Please make sure that you share the presentation load.

    Also, it is a good idea to familiarise yourselves with the technology and rehearse prior to the class. Before class begins, please ensure that you have loaded any presentations onto the computer so that there is no delay between the presentations on the day.

B: Assessment criteria for Individual Presentations
The assessment criteria for presentations is shown in the table below. You will be marked as 0, 1 or 2 for each section. After class you can seek brief verbal feedback if you desire.

Marking considerations	Excellent 2 mark	Good 1 mark	Poor 0 marks
Content quality (includes ability to answer questions when asked)	Understood the organisation and identified the key AIS issues.	Partially understood organisation and/or AIS issues.	No understanding of organisation and could not identify issues AIS.
Has presenter prepared for the presentation?	Visual aids suitable and presenter kept to time.	Poor (or no) visual aids, presentation too short/long.	No visual aids, and no obvious preparation within parameters.
Did the presenter present well?	Student engaged audience effectively (eye contact, able to be heard, logical).	Student did not make eye contact, but was able to be heard and mainly logical.	Student unable to be heard, not logical and did not make eye contact with audience.

Final Test: 55%   *5.45pm on Thursday 19 February 2015 in GB LT4*
The Final Test (closed book) is two hours long and will cover material introduced during lectures throughout the whole course, and any extra work given by the lecturer.

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

Assignments
Assignments (i.e. the individual article 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 Rebekah Sage, preferably before the assignment due date.

Test
Unjustifiable absence from the test will result in a mark of 'zero' for that test and may result in a student not meeting mandatory course requirements.

Students unable to take the scheduled test due to exceptional circumstances, must complete the 'Consideration of Exceptional Personal Circumstances for Tests Application Form' available on Blackboard. Submit this form to the Course Administrator as early as possible, preferably before the test date.

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.

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 Test.

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	20 November **CF**	The purpose, assumptions and functions of accounting information systems	Textbook Chapter 1 and 2	
2	27 November **CC**	Managing data in accounting systems and communicating data management	Textbook Chapter 3 (pp. 75-83) Textbook Chapter 6 (pp. 167-184)	*Cyber lab One (MYOB)**
3	4 December **CC**	Ethics, fraud, and computer crime	IFAC Code of Ethics (pp. 1-20) Textbook Chapter 11	*Cyber lab Two (MYOB)**
		Cyber lab output due by 2pm Friday 5 December		
4	11 December **CC**	Introduction to internal control systems	Textbook Chapter 9	Tutorial 1 (Diagramming)
5	18 December **CC**	AIS controls for Organisations	Textbook Chapter 10	Tutorial 2 (Ethics)
		Individual Article Critique due by 2pm Friday 19 December		
		Mid-Trimester Break (Monday 22 December 2014 – Sunday 4 January 2015)		
6	8 January **CC**	Systems Development Life Cycle I	Textbook Chapter 13 (pp. 409-427) Robertson and Robertson	*Cyber lab Three (Xero)**
7	15 January **BB**	Systems Development Life Cycle II including outsourcing and cloud computing	Textbook Chapter 13 (pp. 427-445) and Chapter 15	*Cyber lab Four (Xero)**
		Cyber lab output due by 2pm Friday 16 January		
8	22 January **BB**	Business Processes – Revenue cycle	Textbook Chapter 7	Tutorial 3 (SDLC)
9	29 January **BB**	Business Processes – Expenditure cycle	Textbook Chapter 7	Tutorial 4 (AIS Controls)
		Group assignment due 2pm Friday 30 January		
10	5 February **CF**	Business processes – Production and Payroll	Textbook Chapter 8	Group project presentation
11	12 February **CF**	General ledger and business reporting	Textbook chapter 7 (pp. 208-215) Chapter 14 (pp. 451-454) Chapter 15 (pp. 486-496)	Group project presentation Revision
12	19 February **CC**	Final test		

BB Binh Bui; CC: Carolyn Cordery; CF: Carolyn Fowler

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 during class in a Cyber lab at 6.40 pm in RWW 102.