

School of Accounting and Commercial Law

ACCY 225 Introduction to Accounting Systems

Trimester 1, 2015

COURSE OUTLINE

Names and Contact Details

<i>Course Coordinator & Lecturer</i>	Assoc. Professor Carolyn Cordery carolyn.cordery@vuw.ac.nz Office hours: TBA	RH 626	463 5761
<i>Lecturer</i>	Dr Binh Bui binh.bui@vuw.ac.nz Office Hours: TBA	RH 619	463 6679
<i>Course Administrator</i>	Lucy May lucy.may@vuw.ac.nz 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 2nd March – Friday 5th June

Study Period: Monday 8th June – Thursday 11th June

Examination Period: Friday 12th June – Wednesday 1st July (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 13th March 2015.
2. The standard last date for withdrawal from this course is Friday 15th May. 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 or [online](#).

Class Times and Room Numbers

Tuesdays 12.40-1.30 pm and Fridays 1.40-2.30 pm

Rutherford House RHLT 1

Course Delivery

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.

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 10% 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 group, 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 the assigned text, personal study; lecture, tutorials and cyber lab preparations & attendance; as well as assignments, test and exam preparation and skill development.

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 and assignments, Group Assignments and a Final Examination.

Course Content

The topics covered are expanded on in the following lecture schedule (on page 6).

Readings

Required Textbook

The required text for this course is: Kay, D. & Ovlia, A., *Accounting Information Systems: The Crossroads of Accounting and IT*, 2nd ed, Pearson (2014).

Supplementary Textbooks

- Simkin, M., Rose, J.M., and Strand, C.A., *Core Concepts of Accounting Information Systems*, 12th ed, Wiley (2011).
- 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).

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 also be available on Blackboard.

Assessment

The Assessment Handbook will apply to all VUW courses: see

<http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf>.

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

Item of Assessment	Weighting	Due
Mid-trimester Test (60 minutes)	25%	Wednesday 22 April at 6.30pm
Group assignments comprising 2 x group reports (as noted in the course materials book)	10%	Wikis to be fully populated for each assignment by tutorial time in weeks 8 and 11
Individual hand-in assignments		
- Excel exercises	4%	- Hand into tutor at tutorial - One in week 4, one in week 10
- Exercises following cyber labs	6%	- Hand into tutor at tutorial - Both due in week 9
Final Exam (2 hours; Closed Book)	55%	Date to be advised (exam period)

Details of Assessment Marking

Group Assignments

Details are provided in the course materials book. Students are expected to build wikis and these are explained in the course assignment material.

Individual Marks

Excel exercises: Students are provided with two Excel exercises to complete during this course. The answers for each one are to be handed into the nominated tutorial above. For details, see the specific assignment in the course materials book and/or on Blackboard.

Cyber lab exercises: Students are provided with two cyber labs during this course. These require students to work through the lab sheets. Extra work (in addition to the cyber lab time) is also likely to be required. The answers for each cyber lab is to be handed into the nominated tutorial above. For details see specific assignment in course material book and/or on Blackboard.

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 12th June – Wednesday 1st July (inclusive)

Mandatory Course Requirements

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

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

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.

Lecture Schedule

Week	W/begin Lecturer	Topic	Readings	Cyber lab/ Tutorial/Due
1	2 March BB	The purpose, assumptions & functions of accounting information systems	Textbook Ch. 1 “Accounting System Insights” pp. 2-26	
2	9 March BB	Ethics, fraud and AIS controls	IFAC Code of Ethics pp.1-20 Textbook Ch. 10 “Fraud and Internal Control” pp. 323-344	
3	16 March BB	Managing data in accounting systems	Textbook Ch. 2 “Accounting databases” pp. 40-61 & Ch. 3 “Accounting Interface: Database forms, queries, & reports” pp. 74-93	Tutorial 1 (Ethics)
4	23 March BB	Documenting business processes	Textbook Ch. 4 “Accounting Systems and Business processes” pp. 108-137	Tutorial 2 (AIS Controls) Excel ex. due
5	30 March BB	Business Processes – Revenue cycle (no lecture Good Friday)	Textbook Ch. 5 “Business Processes: Purchasing, sales and payroll cycles” pp. 148-155	Tutorial 3 (Diagramming)
Mid-Trimester Break (Friday 3rd April – Sunday 19th April 2015)				
6	20 April BB	Business Processes – Expenditure cycle	Textbook Ch. 5 “Business processes: purchasing, sales and payroll cycles” pp. 155-170	Mid-trimester Test this week
7	27 April CC	Systems Development Life Cycle I	Textbook Ch. 13 “Accounting Systems Development” pp. 432-450 Additional readings	<i>Cyber lab One (introduction to Xero)*</i>
8	4 May CC	Systems Development Life Cycle II		<i>Cyber lab Two (introduction to Reckon)*</i>
9	11 May CC	Computer Crime	Ch. 11 “Cybersecurity” pp. 356-390	Tutorial 4 (Business Processes) Cyber lab ex. & Group Ass. 1 due
10	18 May CC	Enterprise Risk Management	Textbook Ch. 12 “The Risk Intelligent Enterprise: Enterprise risk management” pp. 406-421	Tutorial 5 (SDLC) Excel ex. due
11	25 May CC	Enterprise Systems and Cloud Computing	Textbook Ch. 6 “Integrated Enterprise Systems and Cloud Computing” pp. 186-213 Additional readings	Tutorial 6 (ERM) Group Ass. 2 due
12	1 June CC	Emerging technologies	Textbook Ch. 9 “XBRL: Intelligent Business Reporting” pp. 302-317 & Ch. 15 “Emerging Trends & Technologies” (online chapter) Additional readings	

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.