TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

School of Accounting and Commercial Law

ACCY225 INTRODUCTION TO ACCOUNTING SYSTEMS

Trimester 2, 2015

COURSE OUTLINE

Names and Contact Details

Course Coordinator & Lecturer	Associate Professor Carolyn Cordery	RH 605	463 5761
	carolyn.cordery@vuw.ac.nz		
	Office hours: Mondays 9.30-10.30am and Friday 1.30-2.30pm		
Lecturer	Dr Pala Molisa	RH 616	463 6154
	pala.molisa@vuw.ac.nz		
	Office Hours: TBA		
Course Administrator	Lucy May	RH 708	463 5775
	lucy.may@vuw.ac.nz		
	Office hours: Monday-Friday, 8.30am-5pm		
	(Note: Office closed 10.30-10.45am and 3.30-3.45pm)		

Trimester Dates

Teaching Period: Monday 13th July – Friday 16th October
Study Period: Monday 19th October – Thursday 22nd October
Examination Period: Friday 23rd October – Saturday 14th November (inclusive)

Withdrawal from Course

1. Your fees will be refunded if you withdraw from this course on or before Friday 24th July 2015.

2. The standard last date for withdrawal from this course is Friday 25th 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'* form 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

Mondays and Thursdays: 8.30 - 9.20 am
Rutherford House: RHLT1

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.

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 12% of your marks (over two assignments, see Blackboard 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 workload for ACCY 225 is estimated at 10 hours per week over a 15 week period. Over these 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 lecture schedule on page 5.

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 on Blackboard. You are encouraged to read widely on this subject.

Materials and Equipment
All material will 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 19 August at 6pm
Group assignments comprising 2 x group reports (detailed on Blackboard)	12%	Wikis to be fully populated for each assignment by tutorial time in weeks 9 and 11
Individual assignments (detailed on Blackboard)		
- Excel exercises	4%	Upload to Blackboard by tutorial time One in week 4, one in week 10
- Exercises following cyber labs	4%	Upload to Blackboard by tutorial time Both due week 9
Final Examination (2 hours; Closed Book)	55%	Date to be advised (examination period)

Details of Assessment marking

Group Assignments
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 uploaded to Blackboard before the nominated tutorial above (week 4 and 10). For details see specific assignment on Blackboard.

<u>Cyber lab exercises</u>: 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 both cyber labs are to be uploaded to Blackboard before the student's tutorial in week 9. For details see specific assignment on Blackboard.

Penalties
Students are expected to upload assignments on or before the due date. Normally, an assignment lodged after the due date will not be marked except in exceptional circumstances.

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 23rd October – Saturday 14th November (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.
Any student who is concerned that they have been (or might be) unable to meet any of the MCRs because of exceptional personal circumstances, should contact the course coordinator as soon as possible.

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 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	13 July PM	The purpose, assumptions & functions of accounting information systems	Textbook Ch. 1 "Accounting System Insights" pp 2-26	
2	20 July CC	Ethics, fraud and AIS controls	IFAC Code of Ethics pp.1-20 Textbook Ch. 10 "Fraud and Internal Control" pp 323-344	
3	27 July CC	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	3 Aug CC	Documenting business processes	Textbook Ch. 4 "Accounting systems and Business processes" pp. 108-137	Tutorial 2 (AIS Controls) **Excel ex. due**
5	10 Aug CC	Business Processes – Revenue cycle	Textbook Ch. 5 "Business processes: purchasing, sales and payroll cycles" pp. 148-155	Tutorial 3 (Diagramming)
6	17 Aug CC	Business Processes – Expenditure cycle	Textbook Ch. 5 "Business processes: purchasing, sales and payroll cycles" pp. 155-170	**Mid-trimester Test - 19 August 6pm**
		Mid-Trimester Break (Saturday 22nd August – Sunday 6th September 2015)		
7	7 Sept CC	Systems Development Life Cycle I	Textbook Ch. 13 "Accounting Systems development" pp. 432-450 Additional readings	*Cyber lab One (introduction to Xero)**
8	14 Sept PM	Systems Development Life Cycle II		*Cyber lab Two (introduction to MYOB)**
9	21 Sept PM	Computer Crime	Ch. 11 "Cybersecurity" pp. 356-390	Tutorial 4 (Business Processes) **Cyber lab ex. & Group Ass. 1 due**
10	28 Sept PM	Enterprise Risk Management	Textbook Ch. 12 "The Risk Intelligent Enterprise: enterprise risk management" pp. 406-421	Tutorial 5 (SDLC) **Excel ex. due**
11	5 Oct PM	Enterprise Systems and Cloud Computing	Textbook Ch. 6 "Integrated Enterprise systems and cloud computing" pp. 186-213	Tutorial 6 (ERM) **Group Ass. 2 due**
12	12 Oct PM	Emerging technologies	Textbook Ch. 9 "XBRL: Intelligent Business Reporting" pp. 302-317 & Ch. 15 "Emerging trends & technologies" (online chapter)	

CC: Associate Professor Carolyn Cordery; PM: Dr Pala Molisa

Note: the extra readings are on Blackboard .

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