TE WHARE WĀNANGA O TE ŪPOKO O TE IKA A MĀUI

VICTORIA
UNIVERSITY OF WELLINGTON

School of Accounting and Commercial Law

ACCY 225 INTRODUCTION TO ACCOUNTING SYSTEMS
Trimester 1, 2016

COURSE OUTLINE

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 of this course outline.

Trimester Dates
> Teaching Period: Monday 29th February – Friday 3rd June
> Study Period: Monday 6th June – Thursday 9th June
> Examination Period: Friday 10th June – Wednesday 29th June (inclusive)

Withdrawal from Course
1. Your fees will be refunded if you withdraw from this course on or before Friday 11th March 2016.

2. The standard last date for withdrawal from this course is Friday 13th 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.

Names and Contact Details

Course Coordinator *& Lecturer*	Dr Binh Bui binh.bui@vuw.ac.nz Office Hours: TBA	RH 619	463 6679
Lecturer	Dr Pala Molisa Pala.molisa@vuw.ac.nz Office Hours: TBA	RH 616	463 6154
Course Administrator	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

Class Times and Room Numbers
 Wednesdays & Fridays 12.40 - 1.30pm
 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 instructions are 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).

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.

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 believe that exceptional circumstances may prevent you from meeting the mandatory course requirements, contact the Course Coordinator for advice 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

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 and personal study; lecture, tutorials and cyber lab preparations & attendance; as well as assignments, test and exam preparation and skill development.

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%	Thursday 14 April, 6.15pm
Group assignments comprising 2 x group reports	10%	Wikis to be fully populated for each assignment by tutorial time in weeks 10 and 12
Individual hand-in assignments		
- Excel exercises	4%	- Hand into tutor at tutorial - One in week 4/5, one in week 11
- Exercises following cyber labs	6%	- Hand into tutor at tutorial - Both due in week 10
Final Examination (2 hours; Closed Book)	55%	Date to be advised (exam period)

Details of Assessment Marking

Group Assignments
Details are provided on Blackboard. 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 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 on Blackboard.

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 10th June – Wednesday 29th June (inclusive)

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.

Group Work

There is a group project in this course which comprises 10% 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 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.

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.

Materials and Equipment

All material will be available on Blackboard.

Student feedback

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

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.

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	W/begin Lecturer	Topic	Readings	Cyber lab/ Tutorial/Due
1	29 February BB	The Purpose, Assumptions & Functions of Accounting Information Systems	Textbook Ch. 1 "Accounting System Insights" pp. 2-26	
2	7 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	14 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	21 March BB	Documenting Business Processes	Textbook Ch. 4 "Accounting Systems and Business Processes" pp. 108-137	Tutorial 2 (AIS Controls) **Excel ex. due**
EASTER BREAK (24 March to 30 March)				
5	28 March BB	Documenting Business Processes	Textbook Ch. 4 "Accounting Systems and Business Processes" pp. 108-137	Tutorial 2 (AIS Controls) **Excel ex. due**
6	4 April BB	Business Processes – Revenue cycle	Textbook Ch. 5 "Business Processes: Purchasing, Sales and Payroll Cycles" pp. 148-155	Tutorial 3 (Diagramming)
7	11 April BB	Business Processes – Expenditure Cycle	Textbook Ch. 5 "Business Processes: Purchasing, Sales and Payroll Cycles" pp. 155-170	**TEST - Thursday 14 April at 6.15pm**
8	18 May PM	Systems Development Life Cycle I	Textbook Ch. 13 "Accounting Systems Development" pp. 432-450 Additional Readings	*Cyber lab One (Introduction to Xero)**
MID-TRIMESTER BREAK (25 April to 1 May)				
9	2 May PM	Systems Development Life Cycle II	Textbook Ch. 13 "Accounting Systems Development" pp. 432-450 Additional Readings	*Cyber lab Two (Introduction to Reckon)**
10	9 May PM	Computer Crime	Ch. 11 "Cybersecurity" pp. 356-390	Tutorial 4 (Business Processes) **Cyber lab ex. & Group Ass. 1 due**
11	16 May PM	Enterprise Risk Management	Textbook Ch. 12 "The Risk Intelligent Enterprise: Enterprise Risk Management" pp. 406-421	Tutorial 5 (SDLC) **Excel ex. due**
12	23 May PM	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**
13	30 May PM	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; 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