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 1, 2016

COURSE OUTLINE

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 Examination.

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 below.

Lecture Schedule

Week	Date/ Lecturer	Topic	Readings	Cyber lab/Tutorial/
1	1 March **BB**	The purpose, assumptions and functions of Accounting Information Systems	Textbook Ch. 1 "Accounting System Insights", pp. 2-26	
2	8 March **BB**	Ethics, Fraud and AIS Controls	IFAC Code of Ethics (pp. 1-20) Textbook Ch. 10 "Fraud and Internal Control" pp. 323-344	Tutorial 1 (Ethics)
3	15 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	*Cyber lab One (Xero)*
4	22 March	Documenting Business	Textbook Ch. 4 "Accounting	*Cyber lab Two*

	BB	Processes	Systems and Business Processes" pp. 108-137	*(Xero)**
Cyber lab output due by 2pm Friday 25 March				
5	29 March	No class		
Individual Article Critique due by 2pm Friday 1 April				
6	5 April **BB**	Documenting Business Processes	Textbook Ch. 4 "Accounting Systems and Business Processes" pp. 108-137	Tutorial 2 (Diagramming)
7	12 April **BB**	Business Processes – Revenue cycle	Textbook Ch. 5 "Business Processes: Purchasing, Sales and Payroll Cycles" pp. 148-155	*Cyber lab Three (Reckon)**
8	19 April **BB**	Business Processes – Expenditure Cycle	Textbook Ch. 5 "Business Processes: Purchasing, Sales and Payroll Cycles" pp. 155-170	*Cyber lab Four (Reckon)**
Cyber lab output due by 2pm Friday 22 April				
Mid Trimester Break **(Monday 25th April till Sunday 1st May)**				
9	3 May **PM**	Systems Development Life Cycle I	Textbook Ch. 13 "Accounting Systems Development" pp. 432-450 Additional Readings	Tutorial 3 (SDLC)
Group assignment due 2pm Friday 6 May				
10	10 May **PM**	Computer Crime	Ch. 11 "Cybersecurity" pp. 356-390	Tutorial 4 (AIS Controls)
11	17 May **PM**	Enterprise Risk Management	Textbook Ch. 12 "The Risk Intelligent Enterprise: Enterprise Risk Management" pp. 406-421	Group project presentation
12	24 May **PM**	Enterprise Systems and Cloud Computing	Textbook Ch. 6 "Integrated Enterprise Systems and Cloud Computing" pp. 186-213 Additional Readings	Group project presentation
13	31 May **PM**	Emerging Technologies	Textbook Ch. 9 "XBRL: Intelligent Business Reporting" pp. 302-317 & Ch. 15 "Emerging Trends & Technologies" (online chapter) Additional Readings	

BB Binh Bui; PM Pala Molisa

Note: The chapters listed are the minimum reading for class. You should check Blackboard each week to ensure that you are well prepared.

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 2016. 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

		Office	Telephone
Course Coordinator & Lecturer	Dr Pala Molisa pala.molisa@vuw.ac.nz Office hours: TBA	RH 616	463 6154
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

Class Times and Room Numbers
Tuesdays: 12.40-15.30 pm
Venue: RH LT3 (Rutherford House Lecture Theatre 3), Pipitea Campus

Readings

Required Material
The following textbook and materials are required for this course:
Kay & Ovlia, *Accounting Information Systems: The Crossroads of Accounting and IT* (2nd Edition) Pearson.

Additional Texts and Materials
In addition there are the following resources which you may wish to refer to if you wish to find out more about a particular topic:
- 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).

Mandatory course requirements
In addition to achieving an overall pass mark of at least 50%, students must:
1. Obtain a minimum of 40% of the available marks in the Examination.

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 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 and Examination preparation	36
	150

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 1 April	(a), (b)
Cyber lab outputs Xero Reckon	 6% 6%	 By 2 pm Fri 25 March By 2 pm Fri 22 April	(a), (b), (c), (d)
Group assignment comprising: - 1 group written report - Individual presentation (individual mark)	 10% 6%	By 2 pm Fri 6 May Week 10, 11 and 12 dependent on group #	(a), (b), (c), (d), (e)
Examination (2 hours; Closed Book)	55%	TBC (see Examination)	(a), (b), (c), (d), (e)

Individual article critique: 17%   *Due by 2pm on Friday 1st April*
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 25 March (Xero) and 22 April (Reckon)*
All students are expected to practice using two different AIS – Reckon and Xero. Marks will be given for satisfactory completion of the Reckon 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 Reckon. 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 6 May*
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 Examination: 55%   *During the examination period*

The Final Exam (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.

The Assessment Handbook will apply to all VUW courses: see
http://www.victoria.ac.nz/documents/policy/staff-policy/assessment-handbook.pdf.

Penalties

- *Assignment*

  The 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 be subject to a penalty of 5% of the total marks available for every day or part of a day (including Saturdays and Sundays) that the assignment is submitted late. For example, an assignment marked out of 100 due by 2pm on Monday 1 January but submitted at 1pm on Wednesday 3 January, would have 10 marks deducted.

  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 the MPA Administrator, preferably before the assignment due date.

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

- *Test*

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

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

  Note: The submission of an application does not mean that the test requirement has been changed or waived. Penalties, as detailed above, will apply if it is not successful.

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.

Materials and Equipment

Only silent, non-programmable calculators are permitted in the Examination.

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 concerning this course will be provided in lectures and posted on Blackboard: http://blackboard.vuw.ac.nz. Urgent notices will be circulated by email.

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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