

School of Accounting and Commercial Law

## **ACCY225 INTRODUCTION TO ACCOUNTING SYSTEMS**

Trimester 2, 2016

### **COURSE OUTLINE**

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#### **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.

#### **Course Content**

The topics covered are described in the schedule on page 5 of this course outline.

#### **Trimester Dates**

Teaching Period: Monday 11<sup>th</sup> July – Friday 14<sup>th</sup> October

Study Period: Monday 17<sup>th</sup> October – Thursday 20<sup>th</sup> October

Examination Period: Friday 21<sup>st</sup> October – Saturday 12<sup>th</sup> November (inclusive)

#### **Withdrawal from Course**

1. Your fees will be refunded if you withdraw from this course on or before Friday 22<sup>nd</sup> July 2016.
2. The standard last date for withdrawal from this course is Friday 23<sup>rd</sup> September 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

*Course Coordinator & Lecturer* Professor Jake Rose RH 618 463 5779  
[jake.rose@vuw.ac.nz](mailto:jake.rose@vuw.ac.nz)  
Office Hours: Wednesday and Friday 2pm – 3pm

*Course Administrator* Emma McLean RH 708 463 5775  
[emma.mclean@vuw.ac.nz](mailto:emma.mclean@vuw.ac.nz)  
Office hours: Monday-Friday, 8.30am-5pm  
(Note: Office closed 10.30am-10.45am and 3.30pm-3.45pm)

## Class Times and Room Numbers

Wednesday and Friday 09:30 – 10:20am  
Rutherford House, RH LT 1, Pipitea Campus

## Course Delivery

The course will involve a combination of lecture, in-class activities and tutorials.

## Attendance

Attendance is expected for all lectures and tutorials. This course involves regular in-class activities, and I will discuss concepts that are not included in the textbook readings. The tutorials support the course by focusing on the application of course ideas with technology labs. You should be prepared each day to participate in the in-class activities, and you should complete the assigned readings prior to each class meeting.

## Tutorials

Tutorial sign-up instructions are on Blackboard. Your tutor and the Duty Tutor are available for course assistance.

## Readings

The required textbook for the course is:

Simkin, Rose, and Norman. *Core Concepts of Accounting Information Systems*. 13th edition. Wiley.

Lecture notes will be posted on Blackboard (and readings will be on Talis Aspire).

## Mandatory course requirements

In addition to obtaining an overall course mark of 50 or better, students must achieve a minimum of 40% of the total marks for the test and 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 the University policies: <http://www.victoria.ac.nz/students/study/exams>

## Expected Workload

The average weekly workload for ACCY 225 is estimated to be 10 hours. This includes attendance at lectures, tutorials, labs, reading assigned material, preparing for the test and exam, 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	% of course grade	Due Date
Mid-trimester Test (50 minutes; Closed Book)	25%	During regular class meeting time on 9 September
Individual assignments		
- Lab 1	5%	- Submit to Blackboard on 3 August by 5PM
- Lab 2	5%	- Submit to Blackboard on 17 August by 5PM
- Lab 3	5%	- Submit to Blackboard on 21 September by 5PM
- Lab 4	5%	- Submit to Blackboard on 5 October by 5PM
Final Examination (2 hours; Closed Book)	55%	Date to be advised (exam period)

## Assessment Details

### Labs

There will be four lab assignments that will be submitted to your tutorial instructor. For details, see the specific lab descriptions on Blackboard.

### Mid-Term Test

The mid-term test will include course material covered up to the date of the test and will be closed-book.

### 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 21<sup>st</sup> October – Saturday 12<sup>th</sup> November (inclusive)

### Penalties

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.

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

### **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**

Several changes were made to the course this trimester in order to update materials and emphasize knowledge/skills needed in current practice.

Student feedback on University courses may be found at [www.cad.vuw.ac.nz/feedback/feedback\\_display.php](http://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 communicated during lectures or via Blackboard. You **must** check Blackboard regularly.

### **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	Meeting Dates	Topic	Readings	Tutorials and Due Dates
1	13, 15 July	Introduction to AIS Accounting and careers for the 21 <sup>st</sup> century	Chapter 1 Chapter 2 Article #1	
2	20, 22 July	Technology Issues	Chapter 4	
3	27, 29 July	Database Issues	Chapter 7	Tutorial 1 (Lab 1)
4	3, 5 August	Data Modelling	Article #2	Tutorial 2 (Lab 2) <b>Lab 1 Due (3 Aug)</b>
5	10, 13 August	Databases and ERP Systems	Chapter 8 Chapter 12	Tutorial 3 (Lab 2)
6	17, 19 August	Data Flow Diagrams and Flowcharts	Chapter 5	Tutorial 4 (Diagramming) <b>Lab 2 Due (17 Aug)</b>
<b>MID-TRIMESTER BREAK (22 August to 4 September)</b>				
7	7, 9 September	Internal Control	Chapter 13	<b>Test - Friday 9 September During Class</b>
8	14, 16 September	IT Controls	Chapter 14	Tutorial 5 (Lab 3)
9	21, 23 September	More Control Issues		Tutorial 6 (Lab 4) <b>Lab 3 Due (21 Sep)</b>
10	28, 30 September	AIS Audit	Chapter 15	Tutorial 7 (Lab 4)
11	5, 7 October	Fraud and Security	Chapter 3	Tutorial 8 <b>Lab 4 Due (5 Oct)</b>
12	12, 14 October	Current Issues	Articles	

**Note:** Articles are on Blackboard and/or Talis Aspire.