

MACQUARIE
UNIVERSITY



FACULTY OF
BUSINESS AND ECONOMICS

DEPARTMENT OF ACCOUNTING AND FINANCE

ACCG 250 ACCOUNTING SYSTEMS DESIGN AND DEVELOPMENT

Unit Outline - Semester 1, 2009

Unit:	Accounting Systems Design and Development
Lecturer in Charge:	Mr Brett Considine
Unit Administrator:	
Credit Points:	3
Pre-requisites:	18 Credit points and ACCG 105 (P) or ACCG 101 (P) and Any 100-level COMP or ISYS unit or ACST 151
Contact hours:	3 per week (1 x 2 hour lecture; 1 x 1 hour tutorial)

Table of Contents

Unit Overview	3
Learning Objectives.....	3
Learning Outcomes	3
Outcomes and Assessment Items.....	4
Graduate Capabilities	4
Subject Rationale and Overview	5
Teaching Staff	10
Prescribed Texts	10
Timetables	11
Time Requirements	11
Attendance Requirement	11
Assessment	12
University Policies, Procedures and Support.....	16
Plagiarism	17
Special Consideration	19
Student Support Services	19
International student support services.....	20
Advice of Absence.....	20
Assessment and Grading.....	20
Lecture Program	21
Tutorial Program	22
Classroom Etiquette.....	25

Unit Overview

This unit will introduce students to the area of accounting and accounting information systems. The topics covered in this unit include the key discipline based areas of the role of accounting and accounting information systems, databases, internal controls, business processes, ethics and systems development.

The material covered in this course is presented through an accounting lens, thus allowing the full benefits of information systems within a practical and relevant context to be drawn out and evidenced to students. This makes the course more than just 'how to use computers'. Rather, the emphasis is placed on students appreciating the critical role that information systems play in supporting the accounting function, and the need for a critical nexus between the accounting and information systems functions.

This unit also provides the foundation for the student's further studies in the accounting / accounting information systems disciplines and is specifically relevant to auditing.

Learning Objectives

Having completed this subject, students should be able to satisfy the following learning objectives:

1. To develop students higher-order analysis and critical thinking skills through the use of case studies and applied examples.
2. To develop student awareness of the various business processes operating within organisations.
3. To develop student awareness of the role of and issues associated with information technologies in the accounting profession.
4. To foster in students an awareness of the broad aspect of accounting information systems, including systems development, ethics and internal controls.
5. To improve the ability of students to use and analyse the operation of a computer based accounting information system.

Learning Outcomes

Upon completion of the unit ACCG 250 you should be able to:

1. Critically review cases in order to analyse and apply internal control concepts;
2. Correctly process basic accounting transactions and perform rudimentary accounting functions in a computerised accounting information system;
3. Generate correctly presented financial and other reports from a computerised accounting information system;
4. Apply internal control and systems design concepts to an accounting information system
5. Critically analyse and reflect on the impact of technology on the accounting profession and the role of the accountant
6. Prepare and interpret systems documentation
7. Apply ethical theories and frameworks to accounting information systems issues

8. Demonstrate familiarity with the concepts of IT auditing and their relevance to Accounting Information Systems
9. Demonstrate an ability to effectively communicate AIS concepts.

Outcomes and Assessment Items

The link between the assessment items and the learning outcomes is presented in the rubric below.

Assessment ¹ Outcome ²	Pre-Tutorial Collection	In-Tutorial Completion	Online Quiz	Quickbooks Assignment	Final Exam
1	✓	✓	✓	✓	✓
2	✓			✓	
3	✓			✓	
4	✓	✓	✓	✓	✓
5	✓	✓	✓	✓	✓
6	✓	✓	✓		✓
7	✓	✓			✓
8	✓	✓	✓	✓	✓
9	✓	✓	✓	✓	✓

Graduate Capabilities

Generic skills are the attributes that you should possess as a graduate that can be transferred to your professional working environment. Traditional examples of generic skills include critical thinking, effective communication, team work and problem solving (the ability to identify and define a problem and apply techniques to derive a solution). These skills are in addition to the technical/theoretical/cognitive skills and knowledge that is acquired within your units of study and are seen as important by employers (Ballantine and Larres 2007; Tempone and Martin 2003).

This unit seeks to develop the following generic skills in students:

- Communication – students will be expected to interact with their peers and tutor in tutorials, with this consisting of group discussion, the communication of ideas

¹ Assessment items are discussed in detail later in this document.

² Numbering of outcomes refers to the **learning outcomes** specified earlier in the unit outline.

and the presentation of group based answers

- Problem solving skills – students will complete unseen questions in the tutorial class. These questions will represent higher order tasks that require the application of subject based knowledge and generic problem solving skills in order to attain a solution.
- Use of technology – students will complete a series of exercises using Quickbooks, developing a familiarity with technology, its role in the accounting process, as well as general IT based skills
- Team work – in-tutorial tasks will typically be completed in small groups, requiring groups to interact effectively within a pre-defined period of time in order to generate an appropriate output. This will require group work skills that include time management, communication, delegation and cooperation.
- Presentation skills – while not formally assessed, students will have the opportunity to make in-tutorial presentations, based on the ideas and answers generated in response to the in-tutorial material.

Subject Rationale and Overview

The rationale for the subject and its sequencing of content is explained in this section. This is provided in order to ensure that you are familiar, from the outset, of the links between the various topics that are covered. A common problem that students face when studying Accounting Information Systems subjects is that they treat topics as discrete chunks of information and fail to recognize the links between the various parts of the course. This approach often leads to misunderstanding or confusion, since the topics remain abstract concepts with no context in which to apply them. As such, the discussion in this section aims to provide you with an overview of the topics and the sequencing of the units, in order that you can consider the links from the start of the unit. It is intended that this will assist you in piecing the material together as we progress through the semester.

To aid in the interpretation of this discussion refer to Figure 1, which provides a diagrammatic representation of the links between the topics covered in ACCG 250.

Block 1: The Accounting Information System

TEXT REFERENCE: Chapters 1 and 2

This first section introduces the nature and function of the accounting information system. It is intended to address the key issues of what is meant by the term information system, the purpose of an information system and some initial examples of information systems within a business context. This initial topic motivates the importance of information systems through a consideration of the users of a system and how they are impacted by the outputs of the accounting information system. Based on this initial concept of an information system and its users there will then be consideration of the changing nature of information systems, including the way that information is presented and made available to users.

This area of study relates to the oval labeled “Accounting Information Systems” in Figure 1. We are setting up the framework within which the remainder of our studies will occur.

Block 2: Key skills in Accounting Information Systems

TEXT REFERENCE: Chapters 5, 11, 12, 4

Having acquired an impression of what an accounting information system is, how they function and their overall purpose, we move on to some of the critical skills that you need in order to interact effectively with an accounting information system. You cannot drive a car without a license. Similarly, you cannot analyse and understand an AIS without certain key pieces of knowledge. The material covered in this section of the course provides you with the key knowledge that will be applied to accounting information systems examples in the next section. In effect, the material covered in this section of the course is the foundation for the journey that lay ahead. If you lose the way in this section then you will surely be lost by the end of section 3, where the key skills from this section are applied to contextual examples.

In this section we look at the important aspects of preparing and understanding systems documentation, the role of systems within the organization and internal controls. Each of these topics offers a perspective on the accounting information system. Collectively they represent the core of accounting information systems – every system should be documented and have adequate internal controls. Each system will manage data and most probably interact with another system or part of the organisation. Increasingly such interaction can include electronic business systems that span organisations. Thus this section of the course provides a series of lens through which you can view the operation of the accounting information system.

Figure 1 shows that these key skills are within the Accounting Information Systems bubble. This representation is adopted because these key skills are a necessary part of designing, implementing and understanding the operation of the accounting information

system.

Block 3: Business Processes – the key to an organization

TEXT REFERENCE: Chapter 10

The business process is the heart of the organization, representing the sequence of activities that add value and service for the end customer. A poorly designed business process – in terms of the activities performed, the sequence of activities and the operation of internal controls within the process – can have dire consequences for a business. With this in mind we now examine two examples of standard business processes – the revenue process and the purchasing process. The analysis of these processes will emphasise the overall purpose of the process and its wider function and interaction with other parts of the organisation. It will also look at the way these processes are documented, the activities that are performed within the process and why these activities take place. This analysis will encompass the type of data that is generated and used, the operation of internal controls within the process and the people involved in the process.

The critical link between the key skills and business processes is represented in Figure 1 through the arrow connecting the two sets of topics. Notice that business processes are positioned within the accounting information systems bubble. This positioning was deliberate, representative of the reality that the business processes within an organization will contribute to, interact with or receive data from the accounting information system. Additionally, it is also representative of the accounting lens that we are adopting in this course – the business processes are being viewed from the perspective of the accountant and the recording necessary for accounting to function effectively.

Block 4: The Accounting Information Systems - Maintenance and Operation

TEXT REFERENCE: Chapters 3, 6 and 15

The last section of the course examines three specific areas that impact on the accounting information system. The first of these is ethics, which looks at the ethical and social dimensions of the accounting information system. Potentially encroaching on an individual's privacy, through the nature of data that is gathered, the means of gathering the data, the combination of data from different sources, not to mention the impact of changing technologies on a person's quality of life, the ethical aspect of accounting information systems are an important area of consideration for fully appreciating the scope of the impact of the AIS. Ethical issues emerge across the entire domain of the accounting information system.

The second perspective is that of systems development. This encompasses the issues and methodology employed for managing a systems development project. Systems development is an important area for the accounting information systems, since new technologies are constantly emerging that can impact on the design and function of the accounting information system within the organization. The need for a structured

approach for assessing the adequacy of the current system and evaluating developmental alternatives is high in such an environment.

The third aspect is auditing the computer based information system. The audit of the computer based information system aims to gain evidence about the operation of the system, its reliability and the adequacy of the internal control structure. In conducting the audit consideration is given to the nature of the processes supported by the system, the operation of the process, as well as any systems development that have taken place since the previous audit. As such, auditing the computer based information system requires knowledge of business processes, internal controls, system development and documentation and integrates each of these areas.

The all encompassing aspect of this last block of topics is represented in Figure 1 through auditing the CBIS, ethics and systems development being the outer circle within which the rest of the course material sits. By the time we reach this last section of the course you will be familiar with the inner components of the AIS and able to consider how they are impacted by operational, ethical and developmental issues. Additionally, auditing, ethical and developmental issues are not unique to accounting information systems, or indeed information systems generally. They are pervasive to the entire organization and, as such, impact organization wide.

QUICKBOOKS

TEXT REFERENCE: Downloadable electronic text; Quickbooks CD

The Quickbooks assignment provides you with a real world example of an accounting information system. As we progress through the lecture material, and as you progress through your assignments, you should see that the theoretical material in lectures is brought to life in the Quickbooks environment. As an example, in setting up Quickbooks decisions need to be made about the layout of the chart of accounts, report formatting, what privileges different users will have and how the operation of the system will interact with other applications within the organization. These are simple examples of decisions about the design and operation of the system, internal control design choices and process operation decisions – each of which are covered in lectures. To get the most out of Quickbooks you should view it in this integrated manner – it is your opportunity to put the theory of the lectures in to practice!

This relationship is shown in the diagram by the double ended arrow linking Quickbooks to the bubble that includes all the lecture content, emphasizing the role of Quickbooks in supplementing lecture material and allowing you to experience the theory in action for yourself.

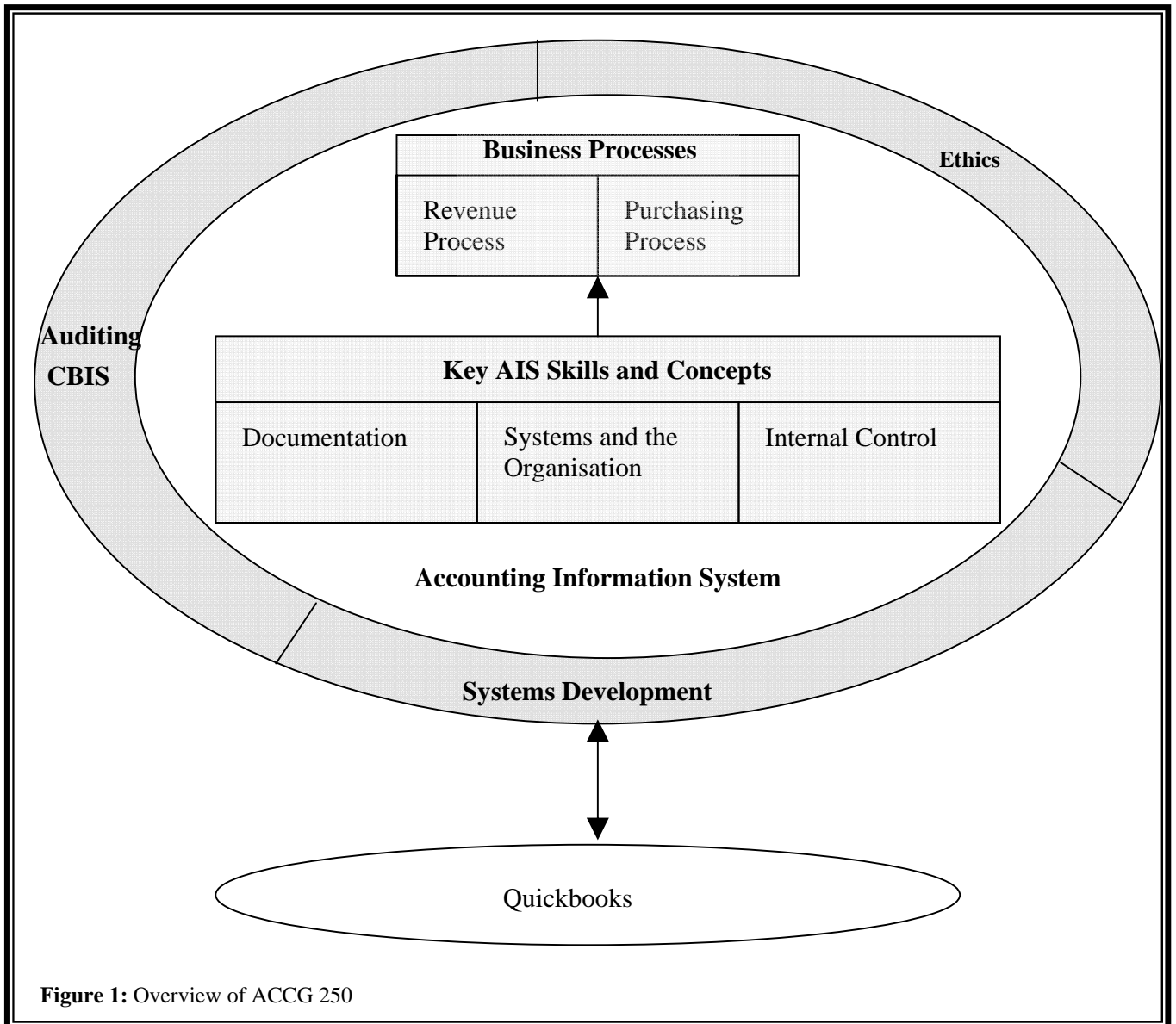


Figure 1: Overview of ACCG 250

Teaching Staff

The details for the teaching staff on ACCG 250 are outlined below. Please note that staff will try to be available for any brief questions after the lecture. Any other matters can be raised through email. If you need to email staff please ensure that you do so using your university based student email account to avoid the risk of the email being treated as SPAM by the email filter.

<i>Name</i>	<i>Consultation</i>	<i>Location</i>	<i>Email</i>
Mr Brett Considine Lecturer In Charge	Thursday 2-3pm; 4-5pm	E5A 338 9850 8522	bconsidi@efs.mq.edu.au
Mr Chadi Aoun Lecturer	Wednesday 3-4pm Thursday 4-5pm	E5A 354 9850 9178	caoun@efs.mq.edu.au
To Be Advised Unit Administrator			

Prescribed Texts

You will require access to the following texts:

- Blair, B. and Boyce G. (2006), *Accounting and Information Systems with Social and Organisational Perspectives*, John Wiley & Sons, Milton:Qld
ISBN: 13 978 0470 8106 37
- QuickBooks Electronic Text (access details to be provided – only available to students enrolled in ACCG 250 with a valid Macquarie University email account)
- Additional readings for specific weeks of lectures will be available through E-Reserve

Recommended Texts

- QuickBooks Student Edition 2008/2009 Software

Copies of Blair and Boyce and the QuickBooks CD can be purchased from the Co-Op bookstore. Some copies of the Blair and Boyce text have also been made available through the closed reserve in the library.

Timetables

You are able to access details of scheduled classes through the university's timetable facility (<http://www.timetables.mq.edu.au>). Provisional lecture times are listed as follows:

Wednesday	4pm – 6pm	W5B Macquarie Theatre
Thursday	7pm – 9pm	W5A T2

It is your responsibility to check your timetable allocations (lecture and tutorial times) and ensure that you attend the stream of classes in which you are actually enrolled.

Time Requirements

As a guide, your working week for ACCG 250 should consist of the following time commitments:

Lecture	2 hours
Tutorial	1 hour
Reading / preparation / independent study	6 hours

Since ACCG 250 relies on students being able to apply concepts, this will mean you may have to allocate more time to your own understanding of the subject material (ie completing reading, note taking, talking with peers).

Attendance Requirement

It is expected that students will attend all classes scheduled for the subject. Accordingly, there is a tutorial attendance requirement. **Students who fail to attend more than 3 tutorials will not be eligible for a pass in the subject. You are required to attend a minimum of 9 tutorials across the semester.** If you miss a tutorial it is your responsibility to ensure that the appropriate advice of absence form and supporting documentation is submitted to the Lecturer in Charge, as per University policy requirements.

Tutorial attendance will NOT carry any marks towards your overall result in the subject.

Assessment

University assessment policy:

The University assessment policy, which is effective from 2009 onwards, requires the following of units taught within the University:

- 3 or more assessment tasks
- Assessment tasks and methods are diverse
- A link between assessment items and outcomes

Based on these requirements, assessment for ACCG250 consists of four components, (1) tutorial work, (2) Quickbooks assignment, (3) Online Quiz and (4) the final exam.

In order to be eligible for an overall pass in the subject students must satisfactorily attempt each component of assessment (See Bachelor Degree Rules – Rule 7(2), which requires attendance at classes, completion of assessment items and satisfactory achievement).

The remainder of this section provides a brief description of the assessment components. More detailed explanations and requirements will be made available through assignment documentation, lectures and Blackboard as the semester progresses.

Tutorials

Tutorial work carries 15% of your total subject grade. This is allocated across tutorial preparation and in-class activities throughout the semester, as described below.

Tutorial Preparation (5%)

Your preparation for tutorials forms an important part of your study program for ACCG 250. It is expected that each week you will prepare written answers to the assigned pre-tutorial questions. On four occasions during the semester your tutorial preparation work will be collected and marked. These weeks will be selected at random by the lecturer. Each SATISFACTORILY ATTEMPTED piece of work will receive a mark and carry 1.25% towards your overall grade. This is an opportunity for you to gain feedback about your written answer skills and your coverage of the content for the weeks chosen.

In-Tutorial Tasks (10%)

On four occasions during the semester the in-tutorial exercise will be collected by your tutor and marked. The weeks selected for collection will be determined by the lecturer. You will receive the marked work back from you tutor.

Each exercise will be worth 2.5% of your overall grade in the subject.

This assessment device is intended to provide you with the opportunity to attempt exam style questions and receive feedback on your answers. This activity is part of the early diagnostic component as part of the University Assessment Policy.

Collected pre-tutorial work will be returned to you in the following week's tutorial.
Collected in-tutorial work will be returned to you within two weeks of collection.

Quickbooks (15%) **Due: Week 8 – 30 April 6pm**

The Quickbooks assignment is based on the content of the downloadable electronic text. The specific details and requirements of the assignments will be made available through Blackboard. Students will be notified when the assignment is available. It should be noted that the material addressed in the Quickbooks assignment provides an example of a real world accounting system. By working through the Quickbooks assignment it is intended that you will:

- Familiarise yourself with the operation of a commercial accounting package
- Be able to set up typical accounts for a company
- Be able to record standard transactions
- Be able to prepare basic reports
- Identify examples of the theory and lecture material in the practical operation of Quickbooks (ie to think about how the theory is put into practice in a commercial accounting application).

The general skills acquired through the completion of the assignment include:

- Being able to act as an independent, responsible, self-directed learner
- Building your experience base with popular AIS applications, like Quickbooks
- Applying accounting knowledge and competencies acquired from pre-requisite units to the AIS domain
- Being able to produce, collate and present core financial reports in an electronic and hard copy format.

The specific learning objectives covered by this assessment are:

- Critically review cases in order to analyse and apply internal control concepts;
- Correctly process basic accounting transactions and perform rudimentary accounting functions in a computerised accounting information system;

- Generate correctly presented financial and other reports from a computerised accounting information system;
- Apply internal control and systems design concepts to an accounting information system
- Critically analyse and reflect on the impact of technology on the accounting profession and the role of the accountant
- Demonstrate familiarity with the concepts of IT auditing and their relevance to Accounting Information Systems
- Demonstrate an ability to effectively communicate AIS concepts.

While some time in lectures will be given to addressing the use of the QuickBooks package, it is intended that much of your QuickBooks learning will be self guided. The electronic text provides step by step guidance on how the software operates. In addition, you should explore the different functions and processes embedded within QuickBooks in order to build your own understanding of the package. While Quickbooks itself is not directly examinable (ie you do not need to remember where to click/how to do specific tasks in QuickBooks for the final exam), the interaction of theory and practice in QuickBooks is examinable. This means you need to understand how and why QuickBooks performs various tasks and how it relates to the topics covered in the subject throughout the semester.

Full details of the assignment (assignment objectives, question material, requirements etc) will be made available through the subject's Blackboard site.

Please note the following details regarding Quickbooks assignments:

- **Late submissions** will be penalised at the rate of ten percent (10%) of the available marks per day or part thereof.

Specific instructions for the submission of the Quickbooks assignment will be made available when the assignment is released to students.

On-Line Quiz(10%) Week 11

An online quiz will be held in week 11 of the semester. The quiz will be conducted through Blackboard and will cover all material included in lectures and assessment items from weeks 1 to 9. You are only allowed 1 (one) attempt at the quiz and will have a specified time limit within which the quiz must be completed. Your time commences from the moment you log in to the quiz – DO NOT login, commence the quiz and then log out – your time will expire and you will not be able to complete the assessment item.

Topics that could be covered in the quiz are:

- Introduction to Accounting Systems and Information Systems
- Documentation

- Systems that span the organization
- Internal Controls
- Business Processes (Revenue and Purchasing)
- Systems Planning and Development
- Quickbooks

Final Exam (60%)

The final exam is intended to be a summative form of assessment – it is not intended as a feedback mechanism for students. Student feedback on performance and progress in the unit is gained through the completion of the assessment requirements during the course of the semester. The final exam is an objective means of gauging your progress and competency with the various subject matter covered throughout the semester.

The final exam is to be conducted during the university examination period. This will be between 10 June and 27 June. It is your responsibility to ensure that you are able to present yourself for the final examination.

It is essential that you demonstrate satisfactory performance in the final exam in order to be eligible to receive a passing grade for the subject.

Further details about the final exam for the subject will be made available in the final week of lectures.

Supplementary exams will be held by the Faculty in the period after the final examination period. Should you apply for and be granted a supplementary assessment it is your responsibility to ensure that you are able to present yourself on the scheduled date of the supplementary exam.

Assessment structure for the unit is summarized in the table below:

<i>Component</i>		<i>Weighting</i>
<i>Tutorials</i>	<i>Ongoing over semester</i>	<i>15%</i>
<p><u><i>Preparation (5%)</i></u></p> <p>Students will receive a maximum mark of 5 for satisfactory completion of four weeks of tutorial preparation. Satisfactory assessment requires a <i>reasonable attempt</i> at the questions allocated for the tutorial. This work is to be submitted in your tutorial group when requested by the tutor. Submissions after your allocated tutorial will <i>not</i> be accepted.</p> <p><u><i>In-Tutorial (10%)</i></u></p> <p>Students will receive a maximum of 10 marks for satisfactory completion and submission of in-tutorial exercises. These will be collected at the end of the tutorial and marked by the tutor, with the marked work being returned to the student in a subsequent week. Marks for each task will be awarded based on the level of competency demonstrated in your answer.</p>		
<i>Online Quiz</i>	<i>Week 11</i>	<i>10%</i>
<p>An online quiz, covering the lecture material from weeks 1 to 9, will be conducted in week 11. The quiz will be conducted through Blackboard. The specific dates and details for the quiz are as follows:</p> <ul style="list-style-type: none"> • Quiz opens: Sunday 17 May 1:00pm • Quiz closes: Monday 18 May 8:00 pm <p>Specific details of the question type, topics, number of questions and time required will be provided in lectures.</p>		
<i>Assignment – Quickbooks</i>	<i>Due Date: Week 8 – 30 April 6pm</i>	<i>15%</i>
<p>A case study requiring the use of QuickBooks to process accounting data and prepare financial reports. Further details will be made available through Blackboard.</p>		
<i>Final Exam</i>		<i>60%</i>
<p>The official period for the scheduling of the final exam, as per the University Calendar, is between 10 June and 27 June. It is your responsibility to ensure that you are able to present yourself on the designated date in order to complete the exam.</p> <p>In order to be eligible for a pass in this subject you must satisfactorily complete the final exam.</p> <p>Further details on the final exam will be made available in the final week of lectures.</p>		
<i>TOTAL</i>		<i>100%</i>

University Policies, Procedures and Support

Your attention is drawn to the University regulations and policies with regard to plagiarism and grading, as well as the procedures for special consideration and the support services available within the University. Please ensure that you are familiar

with these details.

Plagiarism

THE DANGERS OF CHEATING AND PLAGIARISM AND HOW TO AVOID IT

To cheat in the context of university assignments, tests and examinations is to attempt to gain an unfair advantage by violating the principles of intellectual and scholarly integrity. Cheating also encompasses plagiarism, which is the appropriation or imitation of another person's ideas and manner of expressing them.

WHAT IS CHEATING?

You will be guilty of cheating if you do any of the following:

1. Copy from another student during a test or examination. This is cheating whether or not there is collusion between the students involved. Collusion with another student who wishes to cheat from you exposes both parties to penalties under University Regulations.
2. Use or paraphrase the work of others, including any document, audio-visual or computer-based material, when preparing an assignment or writing an examination, and pretend it is your own work by not acknowledging where it came from.
3. Copy from another student's coursework whether that copying be with or without the knowledge of that student. This includes:
 - copying all or part of someone else's assignment
 - allowing someone else to copy all or part of your assignment
 - having someone else do all or part of an assignment for you
 - doing all or part of someone else's assignment for them.
4. Make up data and fabricate results in research assignments.
5. Impersonate someone else in an examination or test, or arrange such impersonation.
6. Use forbidden material in a test or examination, whether in printed or electronic form. For example, attempting to use a non-standard calculator in a restricted calculator examination.

WHY IS IT WRONG?

If you take and use the work of another person without clearly stating or acknowledging your source, you are falsely claiming that material as your own work and committing an act of plagiarism. This is wrong because:

- it violates the principle of intellectual and scholarly integrity.
- it devalues the grades and qualifications gained legitimately by other students.

PREVENTING CHEATING

All students and staff have a responsibility to prevent, discourage and report cheating.

Typically students cheat because they are having difficulty with the unit content, the language of the unit, or both. Cheating and/or plagiarism can be a temptation when students are experiencing difficulty with a heavy workload in the unit and seek to save time by using other's work.

To avoid having students resort to cheating, the University provides many services to help students with their course or to make thoughtful decisions about whether to continue. Within the Faculty of Business and Economics, students should first seek assistance from their tutor and/or lecturer. The University also offers help through the Dean of Students or the University Health and Counselling Services.

There is a difference between getting help and cheating. You are encouraged to get help if you need assistance to understand the material and any set work so that you are in a better position to create your own answers.

HOW TO PLAY SAFE

To maintain good academic practice, so that you may be given credit for your own efforts, and so that your own contribution can be properly appreciated and evaluated, you should acknowledge your sources and you should *ALWAYS*:

- (i) State clearly in the appropriate form where you found the material on which you have based your work, using the system of reference specified by the Faculty in which your assignment was set;
- (ii) Acknowledge the people whose concepts, experiments or results you have extracted, developed or summarised, even if you put these ideas into your own words;
- (iii) Avoid excessive copying of passages by another author, even where the source is acknowledged. Find another form of words to show that you have thought about the material and understood it, but remember to state clearly where you found the ideas.

There is nothing wrong with working with other students in a group; indeed sometimes you will be encouraged to do so. But after a certain point, each student must work on their own to produce their own written answers. If no specific guidelines for group-work have been given, a reasonable interpretation is that it is acceptable for two or more students to discuss a problem among themselves or with a staff member. The group may then agree that the answer should include certain points. But then each member of the group must independently write their own answer to the problem.

PENALTIES

Students who are guilty of cheating and plagiarism will be penalised. Depending on the nature of the offence, the unit coordinator will determine the penalty. For example, extensive plagiarism may result in zero marks for an assignment. Repeat offences will be referred to the University Discipline Committee and may result in failure or exclusion from the university.

(This material was supplied by Dr Kevin Baird and was compiled from the existing

plagiarism documents of Macquarie University and University of Auckland.)

Special Consideration

Any request for special consideration on an item of assessment will only be considered if lodged on the specified University form and accompanied by the relevant supporting documentation. Students who are applying for special consideration on medical grounds must also submit the completed Professional Authority Form.

The forms are available from <http://www.reg.mq.edu.au/Forms/APSCons.pdf> and the University policy on Special Consideration can be found at http://www.mq.edu.au/policy/docs/s/procedure_specialconsideration.htm.

The '[Special Consideration Application](#)' must be accompanied by original documentation including a '**Professional Authority Form**' (or a medical certificate that answers the questions on the Professional Authority Form) in cases of illness, and by relevant documentation in other circumstances.

As outlined on the faculty web page (http://www.businessandconomics.mq.edu.au/current_students/ug/admin_central/special_consideration), "The Professional Authority Form needs to be completed by a doctor, psychologist, policeman or other professional able to comment on the degree of disruption caused to you. If you have not previously dealt with the counsellors and doctors at the University Counselling and Health Service in a professional capacity then they will generally not be able to fill in a Professional Authority Form for you.

If you sat the final exam and are granted a supplementary exam, your original attempt will be disregarded. Your performance in the supplementary exam will replace your performance in the original exam. **Do not make holiday or travel plans that would affect your availability for the supplementary exam. If you do not attend a supplementary exam that has been granted then you will receive a Fail Absent (FA) grade for that unit.**

If your reasons for requesting special consideration are deemed to be those that are routinely encountered or foreseeable (eg colds, headaches, work commitments etc) your chances of being granted special consideration are low. **Each semester, a significant proportion of applications are NOT APPROVED – frivolous or weak applications waste your time and the time of your teachers."**

Student Support Services

There are a wide range of counseling and health services offered through Macquarie University, with the list of services including financial, welfare, counseling and learning support. The aim of these services is to assist students and staff towards their goal of effective and successful study. The Counselling Service aims to assist students with matters which may prevent successful completion of their studies, providing both general counselling and specialist counselling for International Students and students

requiring Learning Skills assistance.

Information about the Support Services is available at <http://www.sss.mq.edu.au>

International student support services

Macquarie University also offers a range of special support services for international students. If you experience study-related difficulties, do not hesitate to contact the International Office

Macquarie University provides a range of Academic Student Support Services. Details of these services can be accessed at <http://www.student.mq.edu.au>.

Advice of Absence

If you suffer from an unavoidable disruption or misadventure during teaching weeks or mid semester recess weeks and this causes you to miss classes or key events (lectures, tutorials, due dates for assignments etc) then you need to submit an advice of absence form. Details regarding this form are available at the Student Support Services website: <http://www.sss.mq.edu.au/forms/speconds.htm>

A pdf version of the Advice of Absence form can be accessed from the following web address: <http://www.reg.mq.edu.au/Forms/USSAbsence.pdf>

The instructions for submitting the advice of absence form are contained within the form.

Assessment and Grading

Students are directed to consult pages 43 and 91 of the Undergraduate Handbook for University policy on the determination of grades.

Public Holidays

This year, Good Friday falls on Friday 10 April. This will impact on students who are enrolled in tutorials on a Friday. If you are impacted by this holiday then you are to make arrangements to attend a substitute tutorial for that week only. You should get your pre-tutorial work signed by the tutor so you can show it to your regular tutor in classes after the Easter break.

Lecture Program

Lectures in this subject represent an important means for the delivery of subject content to students. As such, it is expected that students will attend all lectures.

Lecture outlines will be placed on the subject's Blackboard site before lectures, allowing students an optimal amount of time to familiarize themselves with the outline of the content and readings for the forthcoming lecture. If there are any additional materials used in the lecture, to the extent permitted (eg Copyright restrictions) these will also be made available through Blackboard.

WEEK / LECTURER ³	WEEK COMMENCING	LECTURE TOPIC	READING
1 (BC)	23 February	Introduction to Accounting Systems and Information Systems Quickbooks	B&B Chapters 1 & 2
2 (BC)	2 March	Documentation	B&B Chapter 5
3 (CA)	9 March	Systems that span the organisation	L&L⁴ (E-Reserve)
4 (CA)	16 March	Internal Controls	B&B Chapter 4
5 (CA)	23 March	Internal Controls	B&B Chapter 4
6 (BC)	30 March	Business Processes – Revenue process Quickbooks	B&B Chapter 10
7 (BC)	6 April	Business Processes – Purchasing process Quickbooks	B&B Chapter 10
MID SEMESTER BREAK			
8 (CA)	27 April	Systems planning and development (1)	B&B Chapter 6
9 (CA)	4 May	Systems planning and development (2)	B&B Chapter 6/7
10 (CA)	11 May	Ethics (1)	B&B Chapter 3
11 (CA)	18 May	Ethics (2)	B&B Chapter 3 Mason (1986) ⁵
12 (CA)	25 May	Auditing of Computer Based Information Systems	B&B Chapter 15
13 (BC)	1 June	Revision	N/A

³ Lecturers: BC = Brett Considine CA = Chadi Aoun

⁴ Chapter 2: Global E-Business: How Businesses Use Information Systems. Laudon & Laudon (10th Edition) 2006 pp. 40-76 (available on E-Reserve)

⁵ Mason, R. (1986), "Four Ethical Issues of the Information Age", *MIS Quarterly* 1986 (March):5-12

Tutorial Program

Tutorials are an important part of your learning in this subject, representing your chance to engage in the material within small groups and collegially work through issues that have been addressed in the lecture material. It is expected that students will attend tutorials and be ready and willing to engage in discussion and consideration of the scheduled tutorial material.

Student preparation of tutorial work will be monitored by tutors. Students are required to hand four weeks of pre-tutorial work (chosen at random by the tutor). This will be assessed, based on the evidence of satisfactory preparation that your work exhibits.

Tutorials will consist of pre-tutorial and in-tutorial tasks. This design allows students to prepare for their tutorial and come to tutorials ready to apply their knowledge to a previously unseen problem. The benefit of this approach to tutorials is that you are able to work through a problem solving task and ask questions of your tutor about the material and the process as you proceed. This emphasizes both the content of the tutorial and also develops your meta-cognitive skills (knowledge about how to handle problems, being aware of what you know and how to go about tasks). This perspective allows questioning about the process involved in completing a question rather than a superficial factual emphasis. This is seen as beneficial in developing your higher order understanding of the subject material and your ability to apply material in new contexts.

On four occasions during semester the in-tutorial work will be collected and marked by your tutor.

TUTORIAL ANSWERS

The aim of tutorials, indeed that of the subject overall, is for you to develop higher order skills that you are able to apply in a range of contexts. As such, the memorization of tutorial answers and definitions from the text will not be adequate for you to pass this subject. Accordingly, tutorial solutions for the tutorial questions will not be released on the subject website.

A suggested strategy for dealing with the subject material is as follows:

- (1) Attend lectures each week and make notes, review lectures on i-lecture if necessary
- (2) Prepare for tutorials by completing the assigned reading
- (3) Attempt all pre-tutorial questions
- (4) Make a note of any questions you have about the material
- (5) Refer back to readings and lecture notes for potential answers to your questions

- (6) Come along to tutorials prepared and ready to ask questions and contribute to discussions
- (7) If questions are still unresolved then make use of the staff consultation times

University education is about independence and self guided learning. As such you should first attempt to seek out your own answers to questions by completing readings, thinking about material and discussing concepts with your peers or visiting the library.

If you wish to review your answers to tutorial questions then you should make use of the staff consultation times. However, these should be used when you have a question about the material and have already made a legitimate attempt at answering the question for yourself. Staff consultation hours are not a substitute for lectures and tutorials.

TUTORIAL PROGRAM – SEMESTER 1, 2009			
WEEK	WEEK COMMENCING	TUTORIAL TOPIC	READING⁶
1	23 February	NO TUTORIAL	---
2	2 March	Introduction to Accounting Systems and Information Systems	B&B Chapters 1 & 2
3	9 March	Documentation	B&B Chapter 5
4	16 March	Systems that span the organisation	L&L
5	23 March	Internal Controls	B&B Chapter 4
6	30 March	Internal Controls	B&B Chapter 4
7	6 April	Business Processes – Revenue process	B&B Chapter 10
<i>MID SEMESTER BREAK</i>			
8	27 April	Business Processes – Purchasing process	B&B Chapter 10
9	4 May	Systems planning and development (1)	B&B Chapter 6
10	11 May	Systems planning and development (2)	B&B Chapter 6/7
11	18 May	Ethics (1)	B&B Chapter 3
12	25 May	Ethics (2)	B&B Chapter 3 Mason (1986)
13	1 June	Auditing of Computer Based Information Systems	B&B Chapter 15

⁶ B&B = Blair and Boyce text, L&L = Laudon and Laudon chapter from E-Reserve, Mason (1986) is available from E-Reserve

Classroom Etiquette

Your attention is drawn to the following principles of classroom etiquette, which will be observed during the semester.

Lectures:

Students are expected to:

- Remain quiet during lectures unless class participation or discussion is specifically requested / required.
- Ensure mobile phones are switched off upon entering the lecture theatre.
- Arrive on time for the lecture (before five minutes past the hour) and to remain until the class is formally concluded.

Tutorials:

Students are expected to:

- Ensure mobile phones are switched off upon entering the tutorial room.
- Arrive on time for the tutorial (before five minutes past the hour) and to remain until the class is formally concluded.
- Inform the tutor, prior to the tutorial commencing if possible, of any anticipated or unavoidable absence or need to exit a tutorial early.
- Come to tutorials having prepared for the class. This includes a familiarity with the subject matter and being willing to discuss ideas, offer suggestions, ask questions and engage with your peers in a collegial manner.
- Give their attention and respect to any person who is presenting or contributing to the tutorial session (student or tutor).

Document author:	Brett Considine
Date revised:	22 January 2008
Location:	E:\ACCG250\Admin\Outline\ACCG 250 Outline.doc
For use in:	ACCG 250, Semester1, 2009.