

THE UNIVERSITY OF
NEW SOUTH WALES



Australian School of Business
School of Information Systems,
Technology and Management

INFS5978

ACCOUNTING INFORMATION SYSTEMS

COURSE OUTLINE
SESSION 1, 2008

<u>1. COURSE STAFF</u>	<u>3</u>
1.1 Communication with Staff	3
<u>2. INFORMATION ABOUT THE COURSE</u>	<u>3</u>
2.1 Teaching Times and Locations	3
2.2 Units of Credit	4
2.3 Parallel Teaching in the Course	4
2.4 Relationship of This Course to Other Course Offerings	4
<u>3. COURSE AIMS AND LEARNING OUTCOMES</u>	<u>4</u>
3.1 Course Aims	4
3.2 Student Learning Outcomes	5
3.3 Approach to Learning and Teaching	5
3.4 Teaching Strategies	6
<u>4. CONTINUAL COURSE EVALUATION AND IMPROVEMENT</u>	<u>6</u>
<u>5. LEARNING ASSESSMENT</u>	<u>6</u>
5.2 Assessment Details	7
5.3 Assignment Format	7
5.4 Assignment Submission Procedure	7
5.5 Late Submission	7
5.6 Special Consideration and Supplementary Examinations	7
<u>6. ACADEMIC HONESTY AND PLAGIARISM</u>	<u>8</u>
<u>7. STUDENT RESPONSIBILITIES AND CONDUCT</u>	<u>9</u>
7.1 Workload	9
7.2 Attendance	9
7.3 General Conduct and Behaviour	9
7.4 Keeping Informed	10
<u>8. STUDENT RESOURCES</u>	<u>10</u>
8.1 Course Resources	10
8.2 Other Resources, Support and Information	10
<u>9. COURSE SCHEDULE</u>	<u>13</u>

1. COURSE STAFF

Lecturer In Charge (LIC)	Location Telephone	Email	Consultation*
Hiyam Al-Kilidar	QUAD 2086 Tel: 9385-7126	hiyam@unsw.edu.au	Mon. 1-2 Mon. 5-6

* Other consultation time/s by appointment only.

There will also be a lab instructor assigned to the Course to assist with the MYOB Lab component. Full contact details and consultation hours for all staff will be managed via the Course website – WebCT Vista – <http://vista.elearning.unsw.edu.au>

1.1 Communication with Staff

Email is the preferred mode of contact, in addition, WebCT Vista is to be used for all course communication i.e. notices, questions regarding assignments and course content. Students should note that it is school policy to only respond to email messages that are clearly identifiable as having originated from legitimate accounts. Legitimate email accounts are:

- UNSW student account
- An identifiable employer provided account
- An identifiable ISP account (bigpond, ozemail, etc)

Messages from Hotmail, Yahoo, Google and other similar services will not be replied to. All students and staff are expected to use email responsibly and respectfully.

2. INFORMATION ABOUT THE COURSE

2.1 Teaching Times and Locations

The course will comprise one 3-hour session each week – some of this time will be spent in discussion of the topic scheduled for that week, some in presentations by staff and students, and some in labs. Actual times spent on these activities will vary from week to week. Class time/s and Location/s are as follows:

	Class Type	Time	Location
Monday	Lecture	2:00pm – 4:00pm	Central Lecture Block 4 (K-E19-G05)
	Lecture	6:00pm – 8:00pm	Webster 256 (K-G14-256)
	Lab – MYOB*	4:00pm – 5:00pm	Quadrangle 1038 (Lab 10 PG) (K-E15-1038)
	Lab – MYOB*	5:00pm – 6:00pm	Quadrangle 1038 (Lab 10 PG) (K-E15-1038)
	Lab – MYOB*	8:00pm – 9:00pm	Quadrangle 1041 (Lab 1 PG) (K-E15-1041)
Tuesday	Lab – MYOB*	4:00pm – 5:00pm	Quadrangle 1031 (Lab 5) (K-E15-1031)
	Lab – MYOB*	5:00pm – 6:00pm	Quadrangle 1038 (Lab 10 PG) (K-E15-1038)

* Lab – MYOB sessions will commence Week 1. Students must attend one Lecture stream (2hrs) and one Lab – MYOB session (1hr), totalling 3 hours per week.

2.2 Units of Credit

INFS5978 is a 6 Unit of Credit Course

2.3 Parallel Teaching in the Course

There is no parallel teaching (UG/PG) involved in this course.

2.3 Relationship of This Course to Other Course Offerings

Accounting Information Systems is a first year postgraduate course in the Master of Professional Accounting degree program – offered by the School of Accounting. The Master of Professional Accounting provides an excellent multidisciplinary introduction to business with a focus on accounting and enables students to obtain recognition by the two peak professional accounting bodies in Australia: CPA Australia and the Institute of Chartered Accountants in Australia.

In the twenty-first century, time-based competition has become the major focus of many businesses. These organisations will increasingly be seeking to use Information Technology (IT) and Information Systems (IS) in order to rise to business challenges as quickly as possible and gain the competitive advantage.

The rise of the digital economy has seen the need for knowledge and skills in relation to IT and IS being becoming crucial, central and critical components of any business studies degree program. Today's business students need to be able to demonstrate their understanding of IT and IS and its application in a business environment. Just as business students need to be able to understand and articulate the role that economic policies and financial statements – such as the balance sheet and profit and loss statement – play in managing an organisation's accounting systems, so too do they need to understand the roles that different types of information systems play in supporting the decision making process of the different levels of organisational management.

3. COURSE AIMS AND LEARNING OUTCOMES

3.1 Course Aims

The aim of this course is to provide an introduction to the fundamentals of Managing Information Systems – with particular emphasis on the Accountant's perspective. The course will cover topic areas such as e-Commerce, e-Business and the proliferation of the Internet in a business environment.

It seeks to encourage students to apply theoretical aspects of IS and IT to the real-world accounting decision-making environment and incorporates a practical component through the use of an integrated accounting software package.

Specifically, this course aims to:

- 3.1.1 Introduce you – the business student – to the fundamentals of managing information systems,
- 3.1.2 Encourage you to apply what you have learnt from the course to the real-world accounting decision making environment,
- 3.1.3 Provide you with hands-on usage of accounting information systems and tools relevant to the area,
- 3.1.4 Involve you in course activities (e.g. seminar style, debates) in such a way as to promote your interpersonal communication and project management skills, and
- 3.1.5 Create an awareness of the ethics / social implications / professional practice of managing information systems.

3.2 Student Learning Outcomes

Following this course you should be able to:

- 3.2.1 Understand the role of information systems in today's competitive business environment and how Internet technology can facilitate management and co-ordination of internal and inter-organisational business processes in this new Digital economy.
- 3.2.2 Appreciate the roles that different types of information systems play in supporting the decision making process of the different levels of organisational management.
- 3.2.3 Explain how you, as a business graduate will be able to help your organisation to successfully conduct business electronically using Internet technology.
- 3.2.4 Use skills in information seeking to identify resources from multiple information sources, in a variety of formats and assess their suitability and appropriateness for a particular purpose.
- 3.2.5 Demonstrate an awareness of the ethical and social issues, as well as the professional issues surrounding the use of information systems in an organisational context.

3.3 Approach to Learning and Teaching

At the PG / Masters University level, the focus is on your self-directed search for knowledge. Lectures, textbooks, Lecture notes, exams and other resources are all provided as a service to assist you in this endeavour.

It is your choice as to how much work you do in this course, whether it be preparation for lectures, completion of deliverables, study for exams or seeking assistance to extend

and clarify your understanding. You must choose the approach which best suits your learning style and goals in this course.

The fundamental approach to learning in this course can be summarised as follows:

- *Understand* rather than *Memorise*
- *Take responsibility* for your own learning.
- *Explore and test ideas*, don't limit yourself to textbook situations
- *Work collaboratively* with others
- Above all, *enjoy the experience*.

3.4 Teaching Strategies

The course involves two key components in your learning – the lecture and the laboratory component.

3.4.1 Lecture

The lecture will provide an overview of the topic scheduled for that week and will focus on explaining the concepts and issues, with a particular focus on the practical application in an organisational context. It may also involve a number of small group-based exercises and discussions and more general class wide discussion. The lecture will be an interactive learning opportunity for which you will need to come prepared.

3.4.2 Laboratory

The laboratory component will seek to provide a practical and “hands-on” perspective via the use of an integrated accounting software package.

4. CONTINUAL COURSE EVALUATION AND IMPROVEMENT

Each year feedback is sought from students and other stakeholders about the courses offered in the School and continual improvements are made based on this feedback. UNSW's Course and Teaching Evaluation and Improvement (CATEI) Process (<http://www.unsw.edu.au/learning/pvc/catei.html>) is one of the ways in which student evaluative feedback is gathered. The School also solicits feedback from students during the session. Significant changes to courses and programs within the School are communicated to subsequent cohorts of students.

5. LEARNING ASSESSMENT

5.1 Formal Requirements

In order to pass the course you must meet all of the following criteria:

- satisfactory performance (normally 45% of the maximum assessment mark) is required in **each** of the assessment components as listed below.
- attain a mark of at least 45% in your final exam; and
- obtain an overall mark of at least 50%.

Please note that each assessment component of the course may be scaled.

5.2 Assessment Details

Assessment Task	Weight	Due date	Mode	Learning Outcomes
Preparation, seminar work and participation	10% *	on-going	Individual & Group	1 – 5
Information Systems assignment	25%	Week 7	Group	1, 2, 4
Accounting assignment	20%	Week 12	Group	3, 4
Final Exam	45%	TBA	Individual	1 – 5

* (Note that this may include quizzes)

Complete details of the assessments and requirements will be provided via the course website – managed via WebCT Vista – <http://vista.elearning.unsw.edu.au>

5.3 Assignment Format

Information about how assignment format will be embedded within the notes for each piece of assessment.

5.4 Assignment Submission Procedure

Information about how assignments are to be submitted will be embedded within the notes for each piece of assessment.

5.5 Late Submission

Late submissions of assignments will incur a penalty of 10% of the maximum mark per day, i.e. 2.5 marks each day for Assignment 1, and 2 marks each day for Assignment 2 (regardless of the mark awarded). An extension in the time of submission will only be granted under exceptional circumstances by the Lecturer-in-Charge. In all cases documented evidence must be provided.

5.6 Special Consideration and Supplementary Examinations

UNSW Policy and Process for Special Consideration applies:
(see <https://my.unsw.edu.au/student/atoz/SpecialConsideration.html>)

- Information and policy about special consideration and supplementary examinations is also available on the School website at: <http://www.sistm.unsw.edu.au/policies>
- Applications for special consideration (including supplementary examinations) must go through UNSW Central administration (within 3 working days of the assessment to which it refers) – applications will **not** be accepted by teaching staff;
- Applying for special consideration does not automatically mean that you will be granted additional assessment or that you will be awarded an amended result;
- If you are making an application for special consideration (through UNSW Central Administration) please notify your Lecturer in Charge;
- Please note that a register of applications for Special Consideration is maintained. History of previous applications for Special Consideration is taken into account when considering each case.

6. ACADEMIC HONESTY AND PLAGIARISM

The University regards plagiarism as a form of academic misconduct, and has very strict rules regarding plagiarism. For full information regarding policies, penalties and information to help you avoid plagiarism see: <http://www.lc.unsw.edu.au/plagiarism/index.html>

Plagiarism is the presentation of the thoughts or work of another as one's own.* Examples include:

- direct duplication of the thoughts or work of another, including by copying work, or knowingly permitting it to be copied. This includes copying material, ideas or concepts from a book, article, report or other written document (whether published or unpublished), composition, artwork, design, drawing, circuitry, computer program or software, web site, Internet, other electronic resource, or another person's assignment without appropriate acknowledgement;
- paraphrasing another person's work with very minor changes keeping the meaning, form and/or progression of ideas of the original;
- piecing together sections of the work of others into a new whole;
- presenting an assessment item as independent work when it has been produced in whole or part in collusion with other people, for example, another student or a tutor; and,
- claiming credit for a proportion a work contributed to a group assessment item that is greater than that actually contributed.†

Submitting an assessment item that has already been submitted for academic credit elsewhere may also be considered plagiarism.

The inclusion of the thoughts or work of another with attribution appropriate to the academic discipline does *not* amount to plagiarism.

Students are reminded of their Rights and Responsibilities in respect of plagiarism, as set out in the University Undergraduate and Postgraduate Handbooks, and are encouraged to seek advice from academic staff whenever necessary to ensure they avoid plagiarism in all its forms.

The Learning Centre website is the central University online resource for staff and student information on plagiarism and academic honesty. It can be located at:

www.lc.unsw.edu.au/plagiarism

The Learning Centre also provides substantial educational written materials, workshops, and tutorials to aid students, for example, in:

- correct referencing practices;
- paraphrasing, summarising, essay writing, and time management;
- appropriate use of, and attribution for, a range of materials including text, images, formulae and concepts.

Individual assistance is available on request from The Learning Centre.

Students are also reminded that careful time management is an important part of study and one of the identified causes of plagiarism is poor time management. Students should allow sufficient time for research, drafting, and the proper referencing of sources in preparing all assessment items.

* Based on that proposed to the University of Newcastle by the St James Ethics Centre. Used with kind permission from the University of Newcastle

† Adapted with kind permission from the University of Melbourne.

7. STUDENT RESPONSIBILITIES AND CONDUCT

All students are expected to adhere to university policies in relation to class attendance and general conduct and behaviour. In addition, students are expected to understand their obligations in relation to workload and keeping informed. Information and policies on these topics can be found at: www.my.unsw.edu.au .

7.1 Workload

It is expected that you will spend at least **twelve hours** per week studying this course. This time should be made up of reading, research, working on exercises and problems, and attending classes. In periods where you need to complete assignments or prepare for examinations, the workload may be greater.

Over-commitment has been a cause of failure for many students. You should take the required workload into account when planning how to balance study with employment and other activities.

7.2 Attendance

Your regular and punctual attendance at lectures and seminars is expected in this course. University regulations indicate that if students attend less than eighty per cent of scheduled classes they may be refused final assessment.

7.3 General Conduct and Behaviour

You are expected to conduct yourself with consideration and respect for the needs of your fellow students and teaching staff. Conduct which unduly disrupts or interferes with a class, such as ringing or talking on mobile phones, is not

acceptable and students may be asked to leave the class. More information on student conduct is available at: www.my.unsw.edu.au

7.4 Keeping Informed

You should take note of all announcements made in lectures, tutorials or on the course web site. From time to time, the University will send important announcements to your university e-mail address without providing you with a paper copy. You will be deemed to have received this information. It is also your responsibility to keep the University informed of all changes to your contact details.

8. STUDENT RESOURCES

8.1 Course Resources

The prescribed texts for the course are as follows: These can also be purchased from the bookshop in a banded pack – **please note the different ISBN 1-74-103685-2** for the banded pack.

- David M. Kroenke “Using MIS” 1st Ed., Pearson Prentice Hall 2007, (ISBN 0-13-143372-5)
- Mark Valley “MYOB V15 - A Hands-on Approach 3e”, Pearson Prentice Hall 2006, (ISBN 0-73-397575-5)

Additional references/texts:

- Rama, D.V., Jones, L.F., “Accounting Information Systems - A Business Approach” 2nd Ed. South-Western, Thomson Learning, 2006 (ISBN 0-324-30161-8).
- Laudon, K.C. and Laudon J. P. “Essentials of Management Information Systems - Managing the Digital Firm” 6th Ed. Prentice Hall 2004 (ISBN 0-13-127311-6).
- Hall, J. A. “Accounting Information Systems” 4th Ed. South-Western, Thomson Learning, 2004 (ISBN 0-32-428287-7).

From time to time additional readings/articles will be set. These materials will be provided on WebCT Vista, it is your responsibility to acquire a copy of the readings/articles and read them prior to class. The readings for the basis of class activities are considered examinable.

8.2 Other Resources, Support and Information

The University and the ASB provide a wide range of support services for students, including:

Learning and Study Support:

- **ASB Education Development Unit**

The Education Development Unit (EDU) provides learning support and assistance to all students in the ASB, to enable them to enhance the quality of their learning. The EDU

services are free, and tailored to meet the academic needs of students in the Australian School of Business.

The role of the EDU is to provide

- A range of support initiatives for students from the Australian School of Business in relation to their transition to university;
- Learning skills development, resources and activities for Business students
- Academic writing and skills workshops throughout the session;
- Printed and online study skills resources, such as referencing guides, report writing and exam preparation;
- A drop-in EDU Office containing books and resources that can be borrowed;
- A limited consultation service for students with individual or small group learning needs.

The EDU website www.business.unsw.edu.au/edu contains information, online resources and useful links as well as providing information and dates for workshops. More information about the EDU services including resources, workshop details and registration, and consultation request forms are available from the EDU Office.

EDU Contact Details

Location Room G07 Ground Floor,
 West Wing, Australian School of Business Building

Telephone: 02 9385 5584

Email: Edu@unsw.edu.au

Website www.business.unsw.edu.au/edu

- **UNSW Learning Centre** (<http://www.lc.unsw.edu.au>)

In addition to the EDU services, the UNSW Learning Centre provides academic skills support services for all UNSW students. The Learning Centre is located on Level 2 of the Library and can be contacted by phone: 9385 3890 or through their website.

Technical support:

For any technical support issues (difficulty logging in to websites, problems downloading documents, etc) you can contact the UNSW IT Service Desk at: (02) 9385 1333 ; Email: servicedesk@unsw.edu.au

Counselling support - <http://www.counselling.unsw.edu.au>

Students experiencing problems of a personal or academic nature are encouraged to contact the Counselling Service at UNSW. This consultation service is free and confidential and run by professional counsellors. The Counselling Service also conducts workshops on topics such as 'Coping With Stress' and 'Procrastination'. The Counselling Service is located on Level 2, Quadrangle East Wing, and can be contacted on 9385 5418.

Library training and support services - <http://info.library.unsw.edu.au>

Disability Support Services – Those students who have a disability that requires some adjustment in their teaching or learning environment are encouraged to discuss their study needs with the Course Coordinator or the Equity Officer (<http://www.studentequity.unsw.edu.au/disabil.html>). Early notification is essential to enable any necessary adjustments to be made.

In addition, it is important that all students are familiar with University policies and procedures in relation to such issues as:

- **Examination procedures** and advice concerning illness or misadventure
<https://my.unsw.edu.au/student/academiclife/assessment/examinations/examinationrules.html>
- **Occupational Health and Safety** policies and student responsibilities;
<https://my.unsw.edu.au/student/atoz/OccupationalHealth.html>

9. COURSE SCHEDULE

Please note that some minor variations may occur.

Week starting	Topic	Kroenke Chapter
1 – 10/3	Introduction to INFS5978 – Accounting Information Systems	N/A
2 – 17/3	Management Information Systems (MIS) and You	1
	RECESS 24/3 – 29/3	
3 – 31/3	Purposes of Information Systems – a Management Perspective	2
4 – 7/4	Hardware and Software Elements of Information Systems	3
5 – 14/4	Data Communications & Internet Technology –	5
6 – 21/4	Information Systems Within Organisations	7
7 – 28/4	Managing the Information Systems Data (Information) Assets Assignment 1 Due: Friday 9/5	4
8 – 5/5	E-Commerce & Supply Chain Systems	8
9 – 12/5	Systems Development	6
10 – 19/5	Information Security Management	11
11 – 26/5	Contemporary Issues and Ethics, Accounting as an Information Profession, Professional Codes of Conduct	Supplementary Material to be provided
12 – 2/6	Business Intelligence & Information Systems Management Assignment 2 MYOB Due: Friday 6/6	9, 10

10. INFS 5978 - MYOB LABORATORY COURSE SCHEDULE –

Please note that some minor variations may occur.

Week starting	Topic	Reading Materials Valley Chapter
1 – 10/3	No MYOB Labs	
2 – 17/3	MYOB Lab 1 – Introduction to MYOB Accounting Software	1 Additional Material to be provided
	RECESS 24/3 – 29/3	
3 – 31/3	MYOB Lab 2 – File Creation, Security and Maintenance	2
4 – 7/4	MYOB Lab 3 – Tax Codes and the Accounts List	3
5 – 14/4	MYOB Lab 4 – The Expenditure Cycle: Cash Disbursements and Purchasing	4
6 – 21/4	MYOB Lab 5 – The Expenditure Cycle: The Setup of Inventory and Other Items	5
7 – 28/4	MYOB Lab 6 – The Expenditure Cycle: Purchasing and Supplier Payments	6
8 – 5/5	MYOB Lab 7 – The Revenue Cycle: Sales and Cash Collections	7
9 – 12/5	MYOB Lab 8 – The Human Resource and Payroll Cycle	8
10 – 19/5	MYOB Lab 9 - Integrated MYOB	9
11 – 26/5	MYOB Lab 10 - End of Month Processing	10
12 – 2/6	No formal MYOB Labs – Consultation *Assignment 2 MYOB Due: Friday 6/6*	