School of Accounting and Commercial Law

MMPA 513 ACCOUNTING SYSTEMS

Trimester 3, 2013/4

COURSE OUTLINE

Names and Contact Details		**Office**	**Telephone**
Course Coordinator & Lecturer	Pala Molisa pala.molisa@vuw.ac.nz Office hours: TBA	RH 616	463 6154
Lecturer	Binh Bui binh.bui @vuw.ac.nz Office hours: TBA	RH 619	463 6679
Course Administrator	Pinky Shah pinky.shah@vuw.ac.nz Office hours: Monday-Friday, 9am-5.30pm	RH 728	463 6921

Trimester Dates
Monday 18 November 2013 – Friday 28 February 2014

Withdrawal from Course
1. Your fees will be refunded if you withdraw from this course on or before 29 November 2013.
2. The standard last date for withdrawal from this course is 28 January 2014.

After the last date stated in #2, 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.

Class Times and Room Numbers
Tuesdays: 5.40-8.30pm
Venue: GB LT 3 (Government Buildings Lecture Theatre 3), Pipitea Campus

Course Delivery
Lectures are the primary mode of delivery for this course and students are encouraged to attend these in order to contribute to their and others' learning. Students are expected to prepare for these by reading relevant material prior to attending. Lectures are complemented by tutorials and cyber labs, in which accounting software, presentations, discussion, and other activities will highlight the practical application of accounting system tools and techniques.

Group Work
This course includes a group project comprising 15% in order to develop skills in working in diverse teams.

Students are expected to contribute equally to the group work. If there are issues within your groups, the Course Coordinator will be available to assist. However, students are asked to make a reasonable attempt to resolve the issue before they approach the Course Coordinator. This group assessment should enable all students to gain a deeper understanding through discussing concepts within their group and thus to prepare for the Final Test.

Expected Workload
It is expected that students will work for 150 hours across the course. Lectures, tutorials and cyber labs account for 36 hours of this time. Accordingly, students are expected to allocate seven hours per week during the teaching weeks (outside of class) to lecture preparation, lecture review, readings, and assignments, and a further 30 hours preparing for the final assessment.

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.

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 on page 6.

Readings
Required Textbook
Simkin, M.G., Rose, J.M. and Norman, C.S., *Core Concepts of Accounting Information Systems*, 12th ed, John Wiley and Sons Ltd (2012).

Supplementary Textbooks
You are encouraged to read widely on this subject. The following supplementary textbooks are on reserve in the Commerce Library.
- 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).

Materials and Equipment
Only silent, non-programmable calculators are permitted in the Final Test.

Assessment
The final grade awarded for this course will be determined on the following basis:

Assessment Item	%	Due Date	Course Learning Objectives Assessed
Individual Paper Critique	15%	By 2pm Fri 20 Dec	(a), (b)
Participation in cyber labs, tutorials and presentations	10%		(a), (b), (c), (d)
Group assignment comprising: - 1 group written report - 1 group video - Individual presentation (individual mark)	10% 5% 5%	By 2pm Fri 17 Jan By 2pm Fri 17 Jan Week 9 and 10 dependent on group #	(a), (b), (c), (d), (e)
Final Test (2 hours; Closed Book)	55%	Tue 18 Feb (5.45pm in GBLT3)	(a), (b), (c), (d), (e)

The Cyber lab assignments should be handed in following the assigned Cyber lab.

Assessment Details

1. *Individual paper critique: 15%*   *Due by 2pm on Friday 20 December 2013*
   This individual assessment is a written critique (maximum 1,200 words) of one assigned research paper. Students will be given a list of papers 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:
   - 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 and suggestions
- 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 accounting information system and accountants within this company.
- 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 paper. Be specific about what changes are required and why.

2. *Participation: 10%*
All students are expected to attend all cyber labs, tutorials and presentations. Marks for participations are divided as follows:
- 4 x 1 mark each for attending and turning in the lab sheets during the 4 cyber labs;
- 6 marks for participation in the 4 tutorials and 2 presentation sessions (Week 10 and Week 11). When not presenting, students are expected to contribute *questions* and *discussion*.

Marks will be posted on Blackboard.

3. *Group assignment: 20%   Due by 2pm on Friday 17 Jan 2014*
This project is designed to give students an opportunity to make decisions regarding an accounting information system for a specified organisation and practice including:
- Documenting system needs through a variety of methods.
- Analysing controls within an entity's AIS.
- Making decisions about alternative AIS solutions.

The group written report (10%), group video (5%) and the individual presentation (5%) are expected to cover:
- A brief summary of the organisation's products/services,
- A description and drawing of the expenditure and revenue cycles.
- Identification of the organisation's key AIS requirements, with reference to the key decisions made using AIS information.
- Examination of at least two accounting information systems, in addition to or including the current AIS and how they do or do not satisfy the AIS requirements of the chosen organisation.
- A cost-benefit analysis of the AIS which has informed your recommendation.
- Outline of the specific steps to be taken in implementing the new AIS within the organisation and any other changes that are required to enable successful AIS implementation.

The written report may not exceed 2,000 words. All group members are expected to contribute to the group assignment, in particular the written report and the video. The report and video mark is for the group as a whole.

An individual mark of up to 5% will be given for the presentation on the group project. 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 project.

4. *Final Test: 55%   5.45pm on Tuesday 18 February 2014*
The Final Test (closed book) is two hours long and will cover material introduced during lectures throughout the whole course, and any extra work given by the lecturers.

Penalties
In fairness to other students, assignments submitted after the deadline will not be marked. Extensions may be granted with no penalty in the event of unusual, unforeseen circumstances (e.g., serious illness, family bereavement). You must discuss such extensions with the course coordinator at your first opportunity and prior to the deadline date

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.

Mandatory Course Requirements
In addition to obtaining an overall course mark of 50 or better, students must:
- Obtain a minimum of 40% of the available marks in the Final Test.

If you cannot complete an assignment or sit a test or examination, refer to
www.victoria.ac.nz/home/study/exams-and-assessments/aegrotat

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.

Student feedback
Any feedback is considered and followed up on.

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

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	Date/ Lecturer	Topic	Readings	Cyber lab/ Tutorial
1	19 Nov PM	The purpose, assumptions and functions of accounting information systems	Textbook Chapters 1 and 2	Tutorial 1
2	26 Nov PM	Ethics, fraud, and managing data in accounting systems	Textbook Chapter 11 Additional readings	Tutorial 2
3	3 Dec PM	Communicating data management	Textbook Chapter 6	*Cyber lab One (MYOB)**
4	10 Dec PM	Systems Development Life Cycle I	Textbook Chapter 13 (pp 410-419) and Chapter 15	*Cyber lab Two (Xero)**
5	17 Dec PM	Risk and Control	Textbook Chapter 9	
		Individual Paper Critique due by 2pm Friday 20 December		
		Mid-Trimester Break (Saturday 21 December 2013 – Sunday 5 January 2014)		
6	7 Jan PM	Accounting cycles and data management: Revenue	Textbook Chapter 7	*Cyber lab Three (Xero)** Tutorial 3
7	14 Jan BB	Accounting cycles and data management: Expenditure	Textbook Chapter 7	*Cyber lab Four (MYOB)**
		Group assignment due 2pm Friday 17 January		
8	21 Jan BB	Accounting cycles and data management: Human resources and production	Textbook Chapter 8	Tutorial 4
9	28 Jan BB	Systems Development Life Cycle II	Textbook Chapter 13 (pp 419-446)	Group 1 and 2 project presentation
10	4 Feb BB	Accounting on the internet	Textbook Chapter 14	Group 3 and 4 project presentation
11	11 Feb BB	Carbon AIS, outsourcing and risks	Textbook Chapter 10 Additional readings	Revision
12	18 Feb BB	Final Test		

PM: Pala Molisa; BB: Binh Bui

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

* The labs will be held in a cyber lab (RWW102) from 7.40-8.30pm.