



BFA221
Accounting Information
Systems
Semester Two 2006

School of Accounting and Corporate Governance
Faculty of Business

Unit Outline

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Unit description

This unit aims to provide you with an appreciation of the purpose, nature and operation of the accounting information system. The unit focuses on technology and the accounting information system, and the implications that this has for accountants and the profession. The traditional areas of concern are addressed, and the implications of the interaction between technology and the accounting information system are considered. You will also gain practical experience in the operation of an accounting package as a self-directed activity. One of the most important skills you can take from this unit is the ability to think through issues of concern, identifying which are relevant while accepting that change is ongoing.

You need to have successfully completed the prerequisites BFA 104 *Accounting Context and Methods* and BSA 101 *Business Information Systems* to enrol in this unit.

Learning outcomes

On completion of this unit, you should be able to:

1. Describe the role of accountants in analysing, designing, using and evaluating accounting information systems
2. Evaluate an accounting information system within a business organisation and its importance in providing relevant and reliable information to decision makers
3. Explain the types of transactions processed by systems that produce financial, management and strategic information for communication
4. Identify the steps involved in the systems development lifecycle
5. Analyse the importance of accounting controls and role of audit and assurance for the accounting information system
6. Demonstrate an ability to participate as part of a team for the capture and analysis of accounting transaction data using a typical small business accounting software package.

Generic graduate attributes

The University has defined a set of generic graduate attributes (GGAs) that can be expected of all graduates (see <http://www.utas.edu.au/tl/policies/index.htm>). By undertaking this unit you should make progress in attaining the following attributes:

- Knowledge**
 - You will gain an in-depth knowledge of accounting information systems in the areas referred to in the Learning Outcomes. You will be assisted to develop requisite skills that will help you to apply and update this knowledge continually so you can comment upon and give preliminary advice to businesses in relation to accounting information systems issues.
- Communication Skills**
 - Oral and written communication (both formal and informal) skills will be developed and enhanced by the completion of the assignment, involvement in online discussion on the Unit's Vista site and participation in tutorial activities.
- Problem-solving Skills**
 - These skills will be developed through the completion of the assignment, in-class test and final examination. For example, when working in small groups for the assignment, students will be required to work towards resolving issues that may arise.
- Social Responsibility**
 - Generic skills in social responsibility will be addressed through a study of internal control and the ethical framework

Prior knowledge &/or skills

You must have achieved at least a pass in the following units before undertaking this unit: BFA 104 *Accounting Context and Methods* and BSA 101 *Business Information Systems*.

Learning resources required

Required text

Hall, James A. 2004. *Accounting Information Systems*, 4th ed., Thomson South-Western Publishing, Ohio.

Recommended reading

Considine, B., Razeed, A., Lee, M. and Collier, P. 2005. *Accounting Information Systems: Understanding business processes*, Wiley, Milton, Queensland.

Romney, M & Steinbart, P. 2003. *Accounting Information Systems*, 9th ed., Prentice Hall, New Jersey.

Gelinas, U & Sutton, S. 2002. *Accounting Information Systems*, 5th ed., South Western Publishing, Ohio.

Lecture slides and other relevant material will be made available on WebCT Vista.

A more economical method of obtaining a copy of the lecture slides is the study guide. This is published by Uniprint and includes all lecture slides for this unit.

Students will require access to WebCT Vista. Details of test and assignment assessment will be posted on WebCT Vista.

Details of teaching arrangements

Lectures

Students are expected to attend one two-hour lecture each week, starting in Week 1. A unit schedule is provided in this unit outline, indicating the topics to be introduced each week and the text reference for each of these topics.

Independent Study Tasks

Two independent study weeks have been scheduled during the semester. Students will be advised of the independent study tasks to be completed during these weeks.

Tutorials

Students are expected to attend one fifty-minute tutorial, starting from Week 2. Tutorials will help you to develop a better understanding of the material covered by the text and presented in the lectures. Your understanding of the concepts covered in the Unit will be enhanced by your active participation in the tutorial discussion and activities.

During the first lecture you will be asked to fill in a form indicating your preferred tutorial times. These forms will be collected and you will be allocated to a tutorial group that meets each week. While every effort will be made to accommodate your preferences, priority will be given to those with clashes in other units. Lists of tutorial groups (and the rooms in which tutorials are to be held) will be placed on the unit's WebCT Vista site at the end of Week 1. Look under 'Unit Information' ↙ 'Tutorial Allocations'. Tutorials work as groups, and to achieve good group interaction it is imperative that you remain with the group to which you are allocated. Permission must be obtained from your lecturer before you may change groups.

Occupational health and safety (OH&S)

The University is committed to providing a safe and secure teaching and learning environment. In addition to specific requirements of this unit you should refer to the University's policy at: http://www.admin.utas.edu.au/hr/ohs/pol_proc/ohs.pdf

Unit schedule

Week	Date beginning	Topic	Readings Chapter	Further information
1	17 July	The Information System Introduction to Transaction Processing	1 & 2	
2	24 July	Ethics, Fraud & Internal Control The Revenue Cycle	3 & 4	
3	31 July	The Expenditure Cycle	5 & 6	
4	7 August	REA Modelling	10	
5	14 August	The Conversion (Production) Cycle General Ledger	7 & 8	
6	21 August	Database management Systems ERP	9 & 11	
7	28 August	Mid Semester Test E-Commerce	12	20%
Mid Semester Break (starting 4 September)				
8	11 September	SDLC	13 & 14	
9	18 September	Internal Control	15 & 16	
10	25 September	Assignment due 12noon on Thursday 28 September 2006		20% Independent Study Week
11	2 October	TelAll Case Study		
12	9 October	IS Audit	17	
13	16 October	Unit Review/Exam preparation		

Learning expectations and strategies

Expectations

The University is committed to high standards of professional conduct in all activities, and holds its commitment and responsibilities to its students as being of paramount importance. Likewise, it holds expectations about the responsibilities students have as they pursue their studies within the special environment the University offers.

The University's Code of Conduct for Teaching and Learning states:

Students are expected to participate actively and positively in the teaching/learning environment. They must attend classes when and as required, strive to maintain steady progress within the subject or unit framework, comply with workload expectations, and submit required work on time.

Learning strategies

If you need assistance in preparing for study please refer to your tutor or lecturer. For additional information refer to the Learning Development website :

<http://www.utas.edu.au/tl/students/>

If you will be using WebCT Vista for the first time and would like some information on how to use WebCT Vista refer to the following guide:

<http://www.utas.edu.au/coursesonline>

Specific attendance/performance requirements

The teaching arrangements for this unit will follow the traditional approach of lecture/tutorial. Adequate preparation prior to the lecture/tutorial is essential and will invariably enhance the outcomes for you from the unit. It is a policy of the School of Accounting and Corporate Governance to record attendance for at least some of the tutorials. It is expected you will attend at least two-thirds of the tutorials. Outcomes sought from the Unit are defined more broadly than success in assignments, tests and examinations, and include the attainment of generic graduate attributes. Tutorials provide opportunity to deepen your understanding of the concepts covered in the Unit, in addition to develop generic graduate attributes sought by employers.

It is expected that you will take responsibility for your own learning. Staff members associated with the Unit can only facilitate you in your own learning. In addition to the development of technical skills, you will be challenged to develop generic skills.

In order to pass the unit you must achieve an overall mark of at least 50%, and also 50% for both the examination and the ongoing assessment. Students are also required to complete, and submit, the assignment.

[It is expected that students will regularly consult email sent to their University email address for any notices relating to the administration of the Unit. During the semester it is expected that students will read and respond to email where appropriate at least once a week.](#)

Absence from test

If you miss the in-class test for an acceptable reason (for example, if a medical certificate is provided to the lecturer), the weighting for the test will be added to the weighting for the final examination. In other words, the final examination would then be worth 80% of your final assessment. Alternative test papers will not be set if you miss a test. Work commitments are not considered an acceptable reason for missing a test.

Absence from classes

If you miss any timetabled session, it is your responsibility to obtain any information that you have missed. Announcements made in lectures, lecture materials, tutorial discussion questions and problems will be made available through the Unit's WebCT Vista site.

Note that these expectations are in addition to those specified in relevant University regulations.

Assessment

Assessment task	Date due	Percent weighting
Mid-Semester Test	Week 7 lecture	20%
Assignment	28 September, 2006	20%
End of semester exam		60%

Assessment task 1 – 20%

Task description Mid-Semester Test

Task length 40 minute MCQ and short answer test

Links to unit's learning outcomes Assessment of knowledge gained in the unit from Chapters 1 to 11 in the prescribed text (links to aims and objectives listed above in the first three points under learning outcomes for this unit). The test will examine knowledge and communication skills as listed in the generic graduate attributes.

Assessment criteria/guidelines Consists of 20 MCQ, 10 sentences to be completed from a word list and 5 short answer questions.

Date due The test will be held during the first lecture period in Week 7.

Assessment task 2 – 20%

Task description	Demonstrate ability to participate as part of a small team for the capture and analysis of accounting transaction data using a typical small business accounting software package and writing a short business report.
Task length	Produce Financial Reports and 500 word report.
Links to unit's learning outcomes	Assessment of knowledge gained and applied to practical exercise based on an accounting package as outlined in Point Six of the learning outcomes listed above. This will require the knowledge, communication skills and problem solving skills listed above in the list of generic graduate attributes.
Assessment criteria/ guidelines	Marks are allocated as follows: <ul style="list-style-type: none">• practice set 12 marks• report 6 marks• financial statements 2 marks
Date due	Thursday 28 September 2006 at 12.00 noon

Final exam Assessment Task 3 – 60%

Links to unit's learning outcomes	Assessment of knowledge gained in the unit from Chapters 1 to 17 (excluding Chapter 10) in the prescribed text in accordance with the aims and objectives listed above in the first five points under the learning outcomes for this unit. The exam may also examine the generic graduate attributes specified for the Unit.
Description / conditions	3 hour closed book examination
Date	The final exam is conducted by the University Registrar in the formal examination period. See the <i>Current Students</i> homepage on the University's website.

Assessment/Learning Outcomes/Generic Graduate Attributes Matrix

	Assessment Items			
		<i>Test</i>	<i>Assignment</i>	<i>Exam</i>
Learning Outcomes	LO1	✓		✓
	LO2	✓		✓
	LO3	✓		✓
	LO4			✓
	LO5			✓
	LO6		✓	
	Generic Graduate Attributes	Knowledge	✓	✓
Communication		✓	✓	✓
Problem-solving		✓	✓	✓
Social responsibility				✓

How your final result is determined

Your final result is determined by adding your weighted marks for the different assessment components of the unit, subject to the performance requirements stated earlier in this unit outline. Subject to those requirements, to obtain a pass grade or better in the unit, the sum of the weighted marks must be 50% or more of the marks available. Note that an assignment may not be accepted, or penalties may apply, where an assignment has been submitted late.

Standardisation

In order to maintain the reputation of the School of Accounting and Corporate Governance in the wider community, educationally, academically and by business, the School does not standardise student results. Rather, the School expects high standards from its students, and insists that students devote sufficient time and effort to their studies throughout the semester, in order to achieve grades of a pass or higher on merit.

Submission of assignments

All assignments should be submitted in accordance with the ***Guide for Students***

issued by the Faculty of Business which can be accessed at the School's website. A group assignment cover sheet must be attached to each assignment. If you experience difficulties working with your team members, you should identify these problems on the cover sheet. Students need to submit assignments by the day and time specified, unless prior approval has been granted via an assignment extension form.

Hobart assignments must be submitted in the School of Accounting & Corporate Governance assignment box on the 5th floor.

Launceston assignments must be submitted in the Faculty of Business assignment box.

Each submission must be submitted in the stipulated format and include a copy of the School Assignment Cover Sheet. The cover sheet must be signed, to acknowledge acceptance of the terms and conditions as stated.

Requests for extensions

Consistent with the Faculty's policy on late submission, extensions of time will only be granted on medical or compassionate grounds. They will **not** be granted because of work or other commitments. Requests for extension must be made to the unit coordinator in writing on the School's Application for Late Submission Form (available on WebCT Vista) three days **before** the due date of the assignment. Medical certificates or other evidence, which supports the application, must be attached and must contain information which justifies the extension sought.

Penalties

Late submissions of assignments are penalised at 10% per day for up to five days. Submissions in excess of five days late will be deemed failed, and will prevent the student satisfying the criteria for a pass in this unit.

Penalties will apply for failing to follow assignment instructions, including failure to adhere to the report word limit. Where a report exceeds the word limit by 10%, that part of the report beyond the word limit will not be marked.

Academic referencing

In your written work you will need to support your ideas by referring to scholarly literature. It is important that you understand how to correctly refer to the work of others and maintain academic integrity.

Failure to appropriately acknowledge the ideas of others constitutes academic dishonesty (plagiarism), a matter considered as a serious offence by the University of Tasmania.

The appropriate referencing style for this unit is the Harvard system. You can also access information about the referencing style used in this unit in the *Faculty of Business Guide for Students* available via WebCT Vista or from the school's website - <http://www.utas.edu.au/accg/studentres.htm>.

For information on presentation of assignments, including referencing styles, see:

<http://www.utas.edu.au/library/assist/gpoa/gpoa.html>

Please read the following statement on plagiarism. Should you require clarification please see your unit coordinator or lecturer.

Plagiarism

Plagiarism is a form of cheating. It is taking and using someone else's thoughts, writings or inventions and representing them as your own; for example, using an author's words without putting them in quotation marks and citing the source, using an author's ideas without proper acknowledgment and citation, copying another student's work.

If you have any doubts about how to refer to the work of others in your assignments, please consult your lecturer or tutor for relevant referencing guidelines, and the academic integrity resources on the web at <http://www.utas.edu.au/tl/supporting/academicintegrity/index.html>. The intentional copying of someone else's work as one's own is a serious offence punishable by penalties that may range from a fine or deduction/cancellation of marks and, in the most serious of cases, to exclusion from a unit, a course or the University. Details of penalties that can be imposed are available in the Ordinance of Student Discipline – Part 3 Academic Misconduct, see <http://www.utas.edu.au/universitycouncil/legislation/>

The University reserves the right to submit assignments to plagiarism detection software, and might then retain a copy of the assignment on its database for the purpose of future plagiarism checking.

For further information on this statement and general referencing guidelines, see <http://www.utas.edu.au/plagiarism/>

Further information and assistance

Student Services

If you are experiencing difficulties with your studies or assignments, have personal or life planning issues, disability or illness which may affect your course of study, you should discuss these with your lecturer and/or one of the following Student Services staff as soon as possible: Learning Skills Adviser, Student Counselor, Careers Adviser, and/or Disability Adviser.

Student Services is located on the top floor in the Student Union/Association Building Hobart, Ground Floor of Student Centre Kerslake in Launceston or visit their website at: <http://student.admin.utas.edu.au/services/>

Should you require assistance in accessing the Library visit their website for more information: <http://www.utas.edu.au/library/>

International Services website provides information on the assistance available to international students: <http://www.international.utas.edu.au/index.html>

The Learning Development website has a wide range of resources on study skills and learning strategies: <http://www.utas.edu.au/learndev/>

School Ombudspeople

If you have any concerns about this unit then in the first instance you should discuss the matter with your unit coordinator. However, if you do not feel comfortable approaching your unit coordinator, or if you have a discussion with your unit coordinator and are not satisfied with the outcome, then you are encouraged to contact one of the Ombudspeople, who also teach in the School of Accounting and Corporate Governance.

Ms Simone Bingham
Room: 421, Commerce Building, Hobart
Ph: (+61 3) 6226 2314
Simone.Bingham@utas.edu.au

Mr David Moore
Room: A259, Launceston
Ph: (+61 3) 6324 3558
David.Moore@utas.edu.au

Discussions with Simone or David will be kept in the strictest confidence. If you wish to pursue the matter further, they will provide advice as to how this can be done. The University also has formal policies, which can be accessed at: http://www.admin.utas.edu.au/ac_serv/complaints_info.html

Unit Feedback

The University of Tasmania, on a regular basis, evaluates its teaching and learning environment through the Student Evaluation of Teaching and Learning (SETL) system. The University values feedback from students and from time to time you will be asked to complete a SETL evaluation for a unit of study. For more information on SETL go to: <http://student.admin.utas.edu.au/setl/index.html>

Students with Disabilities - University and Faculty Equity Plans

Goal 1 of the University of Tasmania Equity Plan provides for: An inclusive teaching and learning environment that values diversity, supports the pursuit of academic excellence and produces high quality education and employment results for all students and staff. The Faculty of Business Equity Plan facilitates the University Plan at an operational level and has developed an Action Plan. The Action Plan for Goal 1 lays down procedures to ensure that students have equal access to lecture and course materials. The School of Accounting & Corporate Governance complies with these procedures.