

<b>Course Code:</b>	<b>2107AFE</b>
<b>Course Name:</b>	<b>Accounting Information Systems</b>
<b>Semester:</b>	<b>Trimester 3, 2018</b>
<b>Program:</b>	<b>Associate Degree in Commerce &amp; Business</b>
<b>Credit Points:</b>	<b>10</b>
<b>Course Coordinator:</b>	<b>Reni Bojilov</b>
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## Teaching Team

Your lecturer/tutor can be contacted via the email system on the portal or via the email addresses below.

- Mrs Reni Bojilov – [reni.bojilov@staff.griffithcollege.edu.au](mailto:reni.bojilov@staff.griffithcollege.edu.au)

## Consultation

Lecturers and tutors are available each week for consultation outside of normal class times. Consultation times will be given in the first week of lectures.

A list of times and rooms will be published on the Griffith College Portal under the “myTimetable” link.

## **Prerequisites**

To successfully enrol in this Course, you must provide evidence that you have completed the following Courses:

### **2102AFE Financial Accounting**

#### **Assumed Background**

It is assumed that the student is able to use a personal computer to browse the internet, use personal productivity tools (such as e-mail) and perform basic tasks using Microsoft Office (or a similar package).

## **Brief Course Description**

Information systems and technology are playing increasingly important roles in all areas of business and represent a significant organisational resource. An accounting information system (AIS) is a specialised information system designed to collect, process and report information related to the financial aspects of business events to permit management to make timely, informed decisions.

As a user of AIS, the accountant will participate in the design of the system and requires a sound understanding of its operation. As a manager or auditor, the accountant needs sufficient knowledge of AIS to evaluate its cost-effectiveness, assess its integrity and the reliability of information produced, and guide the implementation of improved systems.

The course seeks to provide you with fundamental skills and knowledge to enable you to successfully perform these tasks.

## **Rationale**

This course seeks to empower the student with the essential skills and knowledge needed to successfully understand and use accounting information systems throughout their career.

There are three components. First, this course develops technical competence in productivity tools (such as MS Excel and MS Access) and market-leading enterprise system software (such as SAP). Second, students develop knowledge in accounting systems and business processes, basic system documentation tools, database management, fraud and other threats, and appropriate internal controls. Third, the course provides an overview of technological developments related to AIS such as transaction processing, electronic commerce and cloud computing.

## Aims

Knowledge of accounting information systems is critical to your success in the business world. Regardless of the position you will hold - accountant, manager, or auditor, you will need to use the accounting information systems (AIS) to achieve the results that you are responsible for.

This course aims to give you an understanding of the concepts, processes and issues of accounting information systems and the way they are designed, documented and controlled. In this course you will learn how to use productivity tools and enterprise system software to improve your productivity on the job.

## Learning Outcomes

Upon successful completion of this course students will be able to:

1. Understand Information systems and their relevance for the accounting discipline
2. Apply tools for documenting an AIS
3. Understand fundamental concepts of spreadsheets and databases and apply them to achieve AIS objectives.
4. Understand what data need to be collected to enable managers to plan, evaluate and control business activities.
5. Understand the basic activities performed in central business processes and understand how AIS support them.
6. Understand how IT developments can improve the efficiency and effectiveness of business processes, and employ ERP software (SAP) to process business transactions.
7. Understand the risk of fraud and the motives and techniques used to perpetrate fraud.
8. Explain internal controls and risk management, as well as the specific controls used to achieve information security and processing integrity.

## Texts and Supporting Materials

### *Required Reading:*

**Text book:** Dull, R. C., Gelinas, U. J. Jr., & Wheeler, P. R. (2014). Accounting Information Systems: Foundations in Enterprise Risk Management, 10th edition, Cengage. – ISBN:9780170355391

**Workshop book:** Owen, G. Using Excel & Access for Accounting 2016, 5th edition - eBook, Cengage. Available from the Cengage website [www.cengagebrain.com.au](http://www.cengagebrain.com.au) - ISBN: 9781337109048.

Business Information Systems is a dynamic discipline. Other resources will be introduced during the semester through the Griffith College's portal.

## **Organisation and Teaching Strategies**

Griffith College expects students enrolling in an on-campus course to have the capacity and commitment to attend class. Students should be prepared to commit approximately 10 hours per week for each course throughout the semester. These 10 hours include lecture and tutorial attendance, reading and revision, and the preparation of items of assessment.

The Course Web site will contain information normally provided to students together with a range of learning activities and relevant support material. The content of the web site includes:

1. General information about the course including information about the teaching team, contact information and key dates;
2. Course Outline;
3. Course content, learning and workshop activities;
4. An overview of assessment activities including topics, due weeks and criteria; and
5. Resources including material located on this Web site, links/references to other relevant Web sites, and information on accessing resources from the library.

The Web site will also be used for a variety of communication and assessment purposes including News, Discussion Forums, e-mail, online quizzes and project submissions.

## **Class Contact Summary**

### **Attendance**

You will greatly advance your chances of success in the course by fully using the contact time you have available with your lecturers and tutors.

The contact time provided in lectures, tutorials, workshops and consultation is for *your* benefit; it is your opportunity to have any questions about course content or requirements clarified.

## **Participation in Class**

You are expected to actively participate in classes each week.

## **Consultation Times**

Attendance during consultation times is optional but you are encouraged to use this extra help to improve your learning outcomes.

## **Course Materials**

Lecture notes will be made available to you on the Course Notes & Results site on the student portal and you are advised to print these out and bring them to each class so that extra notes can be added.

## **Independent Learning**

You are expected to reinforce your learning gained during contact time by undertaking sufficient *independent study*. For this 10 CP course, you will need to spend at least 10 hours per week engaged in activities that will help your learning and fulfil the course objectives. Thus, provided you have well used the 4 hours per week of formal contact, you would then complete at least 6 hours per week of independent study.

## **Program Progression**

You are reminded that satisfactory Program Progression requires that attendance in classes is maintained at equal to or greater than 80%, and that GPA is maintained at equal to or greater than 3.5 [please see Griffith College Policy Library - Program Progression Policy - for more information].

## **Content Schedule**

Lectures and supporting tutorial and workshop sessions are designed to progressively build your understanding of organisations and the concerns of management in that environment. Early lectures and tutorials serve to establish the foundations: from them you will become familiar with fundamental concepts and principles and learn to distinguish the academic role.

As you proceed through the semester, you should increasingly see the interdependency of topics discussed and begin to integrate concepts into both theoretical and practical spheres.

## Weekly Teaching Schedule

Week	Topic	Activity	Readings
1	Course Overview, Introduction to Accounting Information Systems	Lecture	DG&W (2014) (Chapter 1)
	Icebreakers: Getting to know you + Introduction to Tutorial questions	Tutorial	Course site
	MS Excel in Business	Workshop	Course site
2	Enterprise Systems & Transaction Processing	Lecture	DG&W (2014) (Chapter 2, 3)
	Introduction to AIS	Tutorial	DG&W (2014), Course site
	MS Excel in Business	Workshop	Owen (2016), Course site
3	Systems Documentation & Business Processes – DFD and BPMN	Lecture	DG&W (2014) (Chapter 4), Course Site
	Enterprise Systems & Transaction Processing	Tutorial	DG&W (2014), Course site
	MS Excel in Business	Workshop	Course site
4	Database Management Systems; Relational Databases	Lecture	DG&W (2014) (Chapter 5, 6)
	Systems Documentation & Business Processes – DFD and BPMN	Tutorial	DG&W (2014), Course site
	MS Access in Business	Workshop	Owen (2016), Course site
5	SQL and Revenue Cycle	Lecture	DG&W (2014) (Chapter 10, 11)
	Database Management Systems; Relational Databases	Tutorial	DG&W (2014), Course site
	MS Access in Business	Workshop	Owen (2016), Course site
6	Expenditure Cycle	Lecture	DG&W (2014) (Chapter 12, 13)
	SQL and Revenue Cycle	Tutorial	DG&W (2014), Course site
	MS Access in Business	Workshop	Owen (2016), Course site
7	General Ledger and Business Reporting Process	Lecture	DG&W (2014) (Chapter 16), Course site
		Tutorial	DG&W (2014), Course site

	Expenditure Cycle SAP Navigation and SAP Foundations	Workshop	Course site
8	Enterprise Risk Management, SAP Navigation and General Ledger	Lecture	DG&W (2014) (Chapter 7), Course Site
	General Ledger and Business Reporting Process	Tutorial	DG&W (2014) (Chapter 16), Course site
	<b><u>In-class Examination</u></b> - MS Excel and MS Access	Workshop and Tutorial	
9	Pervasive and Application Controls, SAP General Ledger	Lecture	DG&W (2014) (Chapter 8, 9)
	Enterprise Risk Management, SAP Navigation	Tutorial	DG&W (2014), Course site
	SAP Accounts Receivable (A/R)	Workshop	Course site
10	AIS Acquisition and Implementation	Lecture	DG&W (2014) (Chapter 17)
	Pervasive and Application Controls, SAP General Ledger	Tutorial	DG&W (2014), Course site
	SAP Accounts Payable (A/P)	Workshop	Course site
11	Big Data, Audit Trails in SAP	Lecture	Course site
	AIS Acquisition and Implementation	Tutorial	DG&W (2014), Course site
	SAP General Ledger and Financial Reporting	Workshop	See Course site
12	Course Revision and Final Examination Review	Lecture	DG&W (2014) (Chapter 7-9,16,17), Course site
	Big Data, Audit Trails in SAP	Tutorial	Course site
	<b><u>In-class Examination</u></b> - SAP	Workshop and Tutorial	See Course site

## Assessment

### Summary of Assessment

Item	Assessment Task	Weighting	Relevant Learning Outcomes	Due Date
1	In-class Examination - MS Excel and MS Access	14%	2	Week 8
2	Mid-Semester Examination	10%	1,3,4,5	Week 7
3	In-class Examination - SAP	8%	3,4,5	Week 12
4	Final Examination	50%	1,3,4,5,6,7	After week 12
5	Weekly Quiz – Week 4, 5, 6, 7, 8, 9, 10	14%	1,3,4,5,6,7	Week 4 – 10
6	Weekly Workshop	4%	1, 2, 3, 4, 5	Week 1,2,3,4,5,6,7, 9,10,11

### Assessment Details

- *In-class Examination – MS Excel and MS Access – **14 marks***

The in-class examination is designed to test your knowledge and skills in using MS Excel and MS Access. It will consist of a set of tasks that will produce MS Excel and MS Access files.

The tasks will need to be performed in a computer laboratory under exam conditions and under the supervision of your tutor. After the completion of all tasks you will be required to upload your files to the Course Notes & Results site before leaving the laboratory.

- *Weekly Online Quiz – **2 marks each** (7 quizzes in total)*

Each weekly quiz will open on Monday at 0:05 and close on Sunday at 23:55. Each quiz contains 10 multiple-choice questions that will need to be completed within 0.5 hour.



Quizzes will be accessed from the portal under the content for relevant weeks through a link called *Weekly Quiz X*, where *X* is the relevant quiz number.

Quiz results will be available in the Grade Centre.

- *Weekly Workshop – **1 mark each** (4 random workshops in total)*

Each weekly workshop will require certain tasks to be performed by students. The result of these tasks, i.e. Excel spreadsheets, Access databases or SAP HTML reports will have to be uploaded onto the portal. At the end of the semester, four (4) randomly chosen uploads will be marked.

Missing uploads will be selected automatically and result in a mark of 0.

Marking results will be available in the Grade Centre after week 12.

- *Mid-semester Examination – **10 marks***

The Mid-Semester Examination is closed book and is designed to test your ability to apply acquired knowledge of accounting information systems.

The Examination contains 20 multiple-choice questions. It will continue for 60 min + 10 min reading time and will be based on material covered in Weeks 1 – 6.

- *In-class Examination – SAP – **8 marks***

This assignment involves demonstrating an understanding of enterprise systems concepts, processing business data using SAP and generating information for decision making.

The tasks will need to be performed in a laboratory under exam conditions and under the supervision of your tutor. After the completion of all tasks you will be required to upload your files to the Course Notes & Results site before leaving the laboratory.

- *Final Examination – **50 marks***

The Final Examination is closed book and is designed to test your ability to apply your knowledge of accounting information systems. It will continue for 150 min + 10 min reading time.

The Final Examination contains the following components:

- 30 multiple-choice questions – 20 marks
- drawing a BPNM and an ERM diagram – 10 marks (5 marks each)
- several short answer questions – 20 marks.

The multiple-choice and short answer questions are based on material covered in Weeks 7-11, while the BPNM and ERM diagram questions are based on material covered in Week 3 and 4, respectively.

## **Submission and Return of Assessment Items**

You will be able to collect your assignments in class within fourteen [14] days of the due date for submission of the assignment.

## **Retention of Originals**

You must be able to produce a copy of all work submitted if so requested. Copies should be retained until after the release of final results for the course.

## **Extensions**

To apply for an extension of time for an assessment item you must submit a written request to your lecturer via the Student Website at least 48 hours before the date the assessment item is due. Grounds for extensions are usually: serious illness, accident, disability, bereavement or other compassionate circumstances and must be able to be substantiated with relevant documentation [e.g. medical certificate].

Please refer to the Griffith Collegewebsite - Policy Library - for guidelines regarding extensions and deferred assessment.

## **Penalties for late submission without an approved extension**

Penalties apply to assignments that are submitted after the due date without an approved extension. Assessment submitted after the due date will be penalised 10% of the TOTAL marks available for assessment (not the mark awarded) for each day the assessment is late. Assessment submitted more than five days late will be awarded a mark of zero (0) For example:

- > 5 minutes and <= 24 hours 10%
- > 24 hours and <= 48 hours 20%
- > 48 hours and <= 72 hours 30%
- > 72 hours and <= 96 hours 40%
- > 96 hours and <= 120 hours 50%
- > 120 hours 100%

### **Note:**

- Two-day weekends will count as one day in the calculation of a penalty for late submission.
- When a public holiday falls immediately before or after a weekend, the three days will count as one day in the calculation of a penalty for late submission.

- When two public holidays (e.g. Easter), fall immediately before or after, or one day either side of a weekend, the four days will count as two days in calculating the penalty for late submission.
- When a single public holiday falls mid-week, the day will not be counted towards the calculation of a penalty.

Please refer to the Griffith College website - Policy Library > Assessment Policy for guidelines and penalties for late submission.

## Assessment Feedback

Marks awarded for assessment items will also be available on the on-line grades system on the Student Website within fourteen [14] days of the due date.

## Generic Skills

Griffith College aims to develop graduates who have an open and critical approach to learning and a capacity for lifelong learning. Through engagement in their studies, students are provided with opportunities to begin the development of these and other generic skills.

Studies in this course will give you opportunities to begin to develop the following skills:

Generic Skills	Taught	Practised	Assessed
Written Communication	Yes	Yes	Yes
Oral Communication		Yes	
Information Literacy	Yes	Yes	Yes
Secondary Research			
Critical and Innovative Thinking	Yes	Yes	Yes
Academic Integrity		Yes	Yes
Self Directed Learning		Yes	
Team Work		Yes	
Cultural Intelligence		Yes	
English Language Proficiency		Yes	

## Additional Course Information

## Academic Integrity

Griffith College is committed to maintaining high academic standards to protect the value of its qualifications. Academic integrity means acting with the values of honesty, trust, fairness, respect and responsibility in learning, teaching and research. It is important for students, teachers, researchers and all staff to act in an honest way, be responsible for their actions, and show fairness in every part of their work. Academic integrity is important for an individual's and the College's reputation.

All staff and students of the College are responsible for academic integrity. As a student, you are expected to conduct your studies honestly, ethically and in accordance with accepted standards of academic conduct. Any form of academic conduct that is contrary to these standards is considered a breach of academic integrity and is unacceptable.

Some students deliberately breach academic integrity standards with intent to deceive. This conscious, pre-meditated form of cheating is considered to be one of the most serious forms of fraudulent academic behaviour, for which the College has zero tolerance and for which penalties, including exclusion from the College, will be applied.

However, Griffith College also recognises that many students breach academic integrity standards without intent to deceive. In these cases, students may be required to undertake additional educational activities to remediate their behaviour and may also be provided appropriate advice by academic staff.

As you undertake your studies at Griffith College, your lecturers, tutors and academic advisors will provide you with guidance to understand and maintain academic integrity; however, it is also your responsibility to seek out guidance if and when you are unsure about appropriate academic conduct.

Please ensure that you are familiar with the [Griffith College Academic Integrity Policy](#); this policy provides an overview of some of the behaviours that are considered breaches of academic integrity, as well as the penalties and processes involved when a breach is identified.

For further information please refer to the Academic Integrity Policy on the Griffith College website – Policy Library.

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