



1. General Course Information

1.1 Course Details

Course Code:	2107AFE
Course Name:	Accounting Information Systems
Trimester:	Trimester 3, 2019
Program:	Associate Degree in Commerce & Business
Credit Points:	10
Course Coordinator:	Reni Bojilov
Document modified:	8 September 2019

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.

Assumed Knowledge

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

2102AFE Financial Accounting

It is assumed that you are 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).

1.2 Teaching Team

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

Name	Email
Mrs Reni Bojilov	reni.bojilov@staff.griffithcollege.edu.au

1.3 Staff Consultation

Your lecturer/tutor is available each week for consultation outside of normal class times. Times that your lecturer/tutor will be available for consultation 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 "Support and Services/Teacher Consultation Times" link.

1.4 Timetable

Your timetable is available on the Griffith College Portal at Class Timetable in Student and Services.

1.5 Technical Specifications

All students must have access to a computer or suitable mobile device.

2. Aims, Outcomes & Generic Skills

2.1 Course 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. First, in this course you will learn how to use productivity tools (such as MS Excel and MS Access) and market-leading enterprise system software (such as SAP) to improve your productivity on the job. Second, you will develop knowledge in accounting information 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.

2.2 Learning Outcomes

After successfully completing this course you should be able to:

1. Apply several tools for documenting an AIS and related business processes.
2. Create and use spreadsheets and databases to collect and analyse data to plan, evaluate and control business activities.
3. Describe the basic activities performed in central business processes and recognise how AIS support them.
4. Explain how IT developments can improve the efficiency and effectiveness of business processes and employ ERP software (SAP) to process business transactions.
5. Explain the risk of fraud and the motives and techniques used to perpetrate fraud.
6. Select appropriate internal controls and risk management approaches, as well as the specific controls used to achieve information security and processing integrity.

2.3 Generic skills

For further details on the Generic Skills please refer to the Graduate Generic Skills and Capabilities policy.

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	

3. Learning Resources

3.1 Required Resources

Text book (theory): 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 - ISBN: 9781337109048.

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

3.2 Recommended Resources

N/A

3.3 College Support Services and Learning Resources

The College provides many facilities and support services to assist students in their studies. Links to information about College support resources that are available to students are included below for easy reference.

[Digital Library](#) – Databases to which Griffith College students have access to through the Griffith Library Databases.

MyStudy – there is a dedicated website for this course via MyStudy on the Griffith College Portal.

[Academic Integrity Tutorial](#) - this tutorial helps students to understand what academic integrity is and why it matters. You will be able to identify types of breaches of academic integrity, understand what skills you will need in order to maintain academic integrity, and learn about the processes of referencing styles.

Services and Support provides a range of services to support students throughout their studies including personal support such as Counselling; Academic support; and Welfare support.

Jobs and Employment in the [Student Hub](#) can assist students with career direction, resume and interview preparation, job search tips, and more.

[IT Support](#) provides details of accessing support, information on s numbers and internet access and computer lab rules.

3.4 Other Learning Information

Attendance

You are expected to attend all lectures and tutorials and to actively engage in learning during these sessions. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you may BYOD (bring your own device) to class such as a laptop or tablet. This is not a requirement as computer lab facilities are available on campus, however, the use of such devices in the classroom is encouraged with appropriate and considerate use principles being a priority.

Preparation and Participation in Class

In order to enhance learning, prepare before lectures and tutorials. Read the relevant section of your text book before a lecture, and for a tutorial read both the textbook and the relevant lecture notes. If you have been given tutorial exercises, make sure you complete them. Active participation in lectures and tutorials will improve your learning. Ask questions when something is unclear or when you want to bring some issue to your lecturer or tutor's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

Consultation Sessions

Teachers offer extra time each week to assist students outside the classroom. This is known as 'consultation time.' You may seek assistance from your teacher on email or in person according to how the teacher has explained this to the class. Attendance during consultation time 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 in MyStudy on the Griffith College Portal and you are advised to either print these out and bring them to each class so that extra notes can be added or BYOD (bring your own device) and add extra notes digitally.

Self-Directed Learning

You will be expected to learn independently. This means you must organise and learn the course content even when you are not specifically asked to do so by your lecturer or tutor. This involves revising the weekly course material. It also means you will need to find additional information for some assessment items beyond that given

to you in textbooks and lecture notes, and to construct your own response to a question or topic. All of this requires careful planning of your time. Expect to spend, on average, at least 10 hours per week including class time for each of your courses.

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].

Teacher and course Evaluation

Your feedback is respected and valued by your lecturers and tutors. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your lecturer and tutor or by completing course and lecturer evaluations via Griffith College's evaluation tool whenever these are available.

4. Learning and Teaching Activities

4.1 Weekly Learning Activities

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

8	Enterprise Risk Management, SAP Navigation and General Ledger	Lecture	DG&W (2014) (Chapter 7), Course Site	3, 5, 6
	General Ledger and Business Reporting Process	Tutorial	DG&W (2014) (Chapter 16), Course site	3, 4, 5, 6
	In-class Examination - MS Excel and MS Access	Workshop and Tutorial		2
9	Pervasive and Application Controls, SAP General Ledger	Lecture	DG&W (2014) (Chapter 8, 9)	5, 6
	Enterprise Risk Management, SAP Navigation	Tutorial	DG&W (2014), Course site	3, 5, 6
	SAP Accounts Receivable (A/R)	Workshop	Course site	3, 4
10	AIS Acquisition and Implementation	Lecture	DG&W (2014) (Chapter 17)	4
	Pervasive and Application Controls, SAP General Ledger	Tutorial	DG&W (2014), Course site	5, 6
	SAP Accounts Payable (A/P)	Workshop	Course site	3, 4
11	Big Data, Audit Trails in SAP	Lecture	Course site	4, 5, 6
	AIS Acquisition and Implementation	Tutorial	DG&W (2014), Course site	3, 4
	SAP General Ledger and Financial Reporting	Workshop	See Course site	3, 4
12	Course Revision and Final Examination Review	Lecture	DG&W (2014) (Chapter 7-9,16,17), Course site	1, 4, 5, 6
	Big Data, Audit Trails in SAP	Tutorial	Course site	4, 5, 6
	In-class Examination - SAP	Workshop and Tutorial	See Course site	3, 4

5. Assessment Plan

5.1 Assessment Summary

Item	Assessment Task	Weighting	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	Week 7
3	In-class Examination - SAP	8%	3, 4	Week 12
4	Final Examination	50%	1, 4, 5, 6	After week 12
5	Weekly Quiz – Week 4, 5, 6, 7, 8, 9, 10	14%	1, 3, 4, 5, 6	Week 4 – 10
6	Weekly Workshop	4%	2, 4	Week 1,2,3,4,5,6,7, 9,10,11

5.2 Assessment Detail

- *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 2h 30min + 10min 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.

5.3 Late Submission

An assessment item submitted after the due date, without an approved extension from the Course Coordinator, will be penalised. The standard penalty is the reduction of the mark allocated to the assessment item by 5% of the maximum mark applicable for the assessment item, for each working day or part working day that the item is late. Assessment items submitted more than five working days after the due date are awarded zero marks.

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

5.4 Other Assessment Information

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.

Requests for extension

To apply for an extension of time for an assignment, you must submit an [Application for Extension of Assignment](#) form to your teacher at least 24 hours before the date the assignment 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. [Griffith College Student Medical Certificate](#)]. Please refer to the Griffith College website - Policy Library - for guidelines regarding extensions and deferred assessment.

Return of Assessment Items

1. Marks awarded for in-trimester assessment items, except those being moderated externally with Griffith University, will be available on the Student Portal within fourteen [14] days of the due date. This does not apply to the final assessment item in this course (marks for this item will be provided with the final course result).

2. Students will be advised of their final grade through the Student Portal. Students can review their exam papers after student grades have been published (see relevant Griffith College Fact Sheet for allocated times at Support> Factsheets). Review of exam papers will not be permitted after the final date to enrol.
3. Marks for **all** assessment items including the final exam (if applicable) will be recorded in the Moodle Course Site and made available to students through the Moodle Course Site.

The sum of your marks overall assessment items in this course does not necessarily imply your final grade for the course. Standard grade cut off scores can be varied for particular courses, so you need to wait for the official release of grades to be sure of your grade for this course.

6. Policies & Guidelines

Griffith College assessment-related policies can be found in the [Griffith College Policy Library](#) which include the following policies:

Assessment Policy, Special Consideration, Deferred Assessment, Alternate Exam Sitting, Medical Certificates, Academic Integrity, Finalisation of Results, Review of Marks, Moderation of Assessment, Turn-it-in Software Use. These policies can be accessed using the 'Document Search' feature within the [Policy Library](#)

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 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.

In the case of an allegation of a breach of academic integrity being made against a student he or she may request the guidance and support of a Griffith College Student Learning Advisor or Student Counsellor.

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 Griffith College website - Policy Library > Academic Integrity Policy

Reasonable Adjustments for Assessment – The Disability Services policy

The Disability Services policy (accessed using the Document Search' feature with the [Policy Library](#)) outlines the principles and processes that guide the College in making reasonable adjustments to assessment for students with disabilities while maintaining academic robustness of its programs.

Risk Assessment Statement

There are no out of the ordinary risks associated with this course.

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