



1. General Course Information

1.1 Course Details

| | |
|----------------------------|---|
| Course Code: | 2107AFE |
| Course Name: | Accounting Information Systems |
| Trimester: | Trimester 1, 2021 |
| Program: | Associate Degree in Commerce & Business |
| Credit Points: | 10 |
| Course Coordinator: | Reni Bojilov |
| Document modified: | 04/01/2021 |

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 found on the Moodle Course Site.

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 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 and electronic commerce.



2.2 Learning Outcomes

After successfully completing this course you should be able to:

1. Explain how AIS can improve efficiency and effectiveness of business processes, the underlying infrastructure for AIS and documentation approaches.
2. Apply appropriate internal controls and risk management approaches in relation to business process and information systems (IS).
3. Describe the basic activities performed in central business processes and recognise how AIS support them.



2.3 Generic Skills and Capabilities

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 and Capabilities | | Taught | Practised | Assessed |
|--|--|--------|-----------|----------|
| Acquisition of discipline knowledge and skills with critical judgement | | ✓ | ✓ | ✓ |
| Communication and collaboration | | ✓ | ✓ | ✓ |
| Self-directed and active learning | | | ✓ | ✓ |
| Creative and future thinking | | ✓ | ✓ | |
| Social responsibility and ethical awareness | | ✓ | | |
| Cultural competence and awareness in a culturally diverse environment | | | | |



3. Learning Resources

3.1 Required Learning Resources

Text book (theory): Dull, R. C., Gelinas, U. J. Jr., & Wheeler, P. R. (2018). Accounting Information Systems: Foundations in Enterprise Risk Management, 11th edition, Cengage. – ISBN: 9780170423687

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

3.2 Recommended Learning 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 academic advice and assignment help from Student Learning Advisors, and personal and welfare support from Student Counsellors.

[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 Information about your Learning

Attendance

You are expected to actively engage in all learning experiences and learning activities which underpin the learning content in this course. You are expected to engage with the learning content and learning activities outside of timetabled class times. This requires you to be an active agent of your learning. You are expected to bring all necessary learning resources to class such as the required textbook and /or Workbook. In addition, you are encouraged to 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 Learning

In order to enhance your learning, you need to prepare before participating in the learning experiences. Absorb the learning content and complete the learning activities that are provided online before you attend the scheduled learning experiences. Make sure you complete the learning activities set each week, they are designed to support your learning. Active participation in your learning will enhance your success. 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 Learning Materials

Learning materials are made available to you in MyStudy on the Griffith College Portal. The learning materials are arranged in Modules. In each Module you will find the learning content, learning activities and learning experiences. Actively working your way through these course learning materials together with your lecturer or tutor will prepare you to succeed when completing the evidence of learning (assessment).

Self-Directed Learning

You will be expected to learn independently. This means you must organise and engage with the course learning content even when you are not specifically asked to do so by your lecturer or tutor. The weekly guide will be helpful to organise your learning. This involves revising the weekly course learning material and completing the learning activities. It also means you will need to find additional information to evidence your learning (assessment) beyond that given to you, 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 Content, Learning Activities and Learning Experiences

4.1 Modules for Learning and Weekly Learning Content, Learning Activities and Learning Experience

| | Learning Content  | Learning experiences  | Learning activities  | Evidence of learning  | Learning outcome  |
|---|---|---|--|---|---|
| <i>Module 1: Fundamentals of AIS</i> | | | | | |
| 1 | <i>Introduction to Accounting Information Systems</i> | <i>Icebreaker, introduction to the course and assessment plan, questions on week 1 topic</i> <i>MS Excel 1</i> | <i>Readings, revision and discussion questions on week 1 topic</i> <i>MS Excel 1</i> | <i>Fundamentals of Accounting Information Systems (Module 1 assessment)</i> | 1 |
| 2 | <i>Enterprise Systems, Transaction Processing and e-Business</i> | <i>Questions on week 2 topic</i> <i>MS Excel 2</i> | <i>Readings, revision and discussion questions on week 2 topic</i> <i>MS Excel 2</i> | <i>Fundamentals of Accounting Information Systems (Module 1 assessment)</i> <i>Online quiz</i> | 1 |
| 3 | <i>System Documentation & Business Processes – DFD and BPMN</i> | <i>Questions on week 3 topic</i> <i>Draw BPMN diagrams</i> | <i>Readings, revision and discussion questions on week 3 topic</i> <i>BPMN diagrams</i> | <i>Fundamentals of Accounting Information Systems (Module 1 assessment)</i> <i>Online quiz</i> | 1 |
| 4 | <i>Database Management Systems; Relational Databases and SQL</i> | <i>Questions on week 4 topic</i> <i>Draw ERMs</i> | <i>Readings, revision and discussion questions on week 4 topic</i> <i>Entity-relationship models (ERMs)</i> | <i>Fundamentals of Accounting Information Systems (Module 1 assessment)</i> <i>Online quiz</i> | 1 |
| <i>Module 2: Enterprise Risk Management</i> | | | | | |
| 5 | <i>Enterprise Risk Management</i> | <i>Questions on week 5 topic</i> | <i>Readings,</i> | <i>Enterprise Risk Management</i> | 1, 2 |





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|------------------------------|--|--|--|---|------|
| | | MS Excel 3 | revision and discussion questions on week 5 topic MS Excel 3 | (Module 2 assessment) Online quiz | |
| 6 | Pervasive and Application Controls | Questions on week 6 topic MS Excel 4 | Readings, revision and discussion questions on week 6 topic MS Excel 4 | Enterprise Risk Management (Module 2 assessment) Online quiz | 1, 2 |
| 7 | AIS Acquisition and Implementation Process | Questions on week 7 topic MS Excel review | Readings, revision and discussion questions on week 7 topic MS Excel – review | Enterprise Risk Management (Module 2 assessment) Online quiz | 1, 2 |
| Module 3: Business Processes | | | | | |
| 8 | Fundamental Concepts of SAP – Introduction and Fiscal Year Variant (FYV) | Questions on week 8 topic SAP Navigation | Readings, revision and discussion questions on week 8 topic SAP Navigation | Business Processes (Module 3 assessment) Online quiz | 3 |
| 9 | Revenue Cycle | Questions on week 9 topic SAP Accounts Receivable | Readings, revision and discussion questions on week 9 topic SAP Accounts Receivable | Business Processes (Module 3 assessment) Online quiz | 3 |
| 10 | Expenditure Cycle | Questions on week 10 topic SAP Accounts Payable | Readings, revision and discussion questions on week 10 topic SAP Accounts Payable | Business Processes (Module 3 assessment) Online quiz | 3 |
| 11 | General Ledger and Business Reporting Process | Questions on week 11 topic SAP General Ledger and Financial Reporting | Readings, revision and discussion questions on week 11 topic | Business Processes (Module 3 assessment) Online quiz | 3 |

| | | | | | |
|----|----------------------------------|--|--|---|---|
| | | | <i>SAP General Ledger and Financial Reporting</i> | | |
| 12 | <i>Big Data and Audit Trails</i> | <i>Questions on week 12 topic</i> <i>SAP Revision</i> | <i>Readings, revision and discussion questions on week 12 topic</i> <i>SAP Revision</i> | <i>Business Processes (Module 3 assessment)</i> | 3 |



5. Evidence of Learning (Assessment Plan)

5.1 Evidence of Learning Summary

| |  Evidence of learning |  Weighting |  Learning outcome |  Due Date |
|---|---|--|--|---|
| 1 | Fundamentals of Accounting Information Systems (Module 1 assessment) | 25% | 1 | Week 6 |
| 2 | Enterprise Risk Management (Module 2 assessment) | 25% | 1, 2 | Week 8 |
| 3 | Business Processes (Module 3 assessment) | 30% | 3 | Final exam period |
| 4 | Weekly online quizzes | 20% | 1, 2, 3 | Ongoing – weeks 2, 3, 4, 5, 6, 7, 8, 9, 10, 11 |

5.2 Evidence of Learning Task Detail

1. *Fundamentals of Accounting Information Systems – **25 marks***

Technical requirements:

- you need a computer, and
- a reliable Internet connection.

The assessment will test your knowledge in the topics covered in Module 1 (weeks 1 to 4).

The assessment consists of the following components:

- it could contain various types of questions including multiple-choice, short-answer and other types of questions,
- drawing a BPMN diagram, and
- drawing an ERM diagram.

This is an online assessment which will be conducted in week 6. At the end of the assessment, you will have to submit your answers and drawings as directed by your teacher. Duration of assessment: 1h 30min.

2. *Enterprise Risk Management – **25 marks***

Technical requirements:

- you need a computer with MS Excel installed on it, and
- a reliable Internet connection.

This assessment is designed to test your knowledge in the topics covered in Module 2 (weeks 5 to 7) as well as MS Excel.

The assessment consists of the following components:

- it could contain various types of questions including multiple-choice, short-answer and other types of questions
- a practical component which will test your knowledge and skills in MS Excel. For the MS Excel part, you will be provided with an Excel spreadsheet which you will have to complete during the assessment.

This is an online assessment which will be conducted in week 8. At the end you will have to submit your assessment including your Excel file(s). Duration of assessment: 2 hours.

3. *Business Processes - **30 marks***

Technical requirements:

- you need a computer, and
- a reliable Internet connection.

This examination is designed to test your knowledge in the topics covered in Module 3 (weeks 8 to 12).

The assessment consists of the following components:

- it could contain various types of questions including multiple-choice, short-answer and other types of questions
- SAP practical component – you will process business data using accounting software (SAP), generate information for decision making and demonstrate understanding of enterprise system concepts by designing a fiscal year variant.

This assessment will be conducted in the final exam period (after week 12). Duration of assessment: 2h 30 min.

4. *Weekly Online Quiz – **20 marks (2 mark each, 10 quizzes in total)***

Technical requirements:

- you need a computer, and
- a reliable Internet connection.

These quizzes will test your readiness for the online class every week. You will have to complete a quiz (2 marks each) every week **before** the online class. First quiz will be in week 2 and last will be in week 11.

Each weekly quiz will open **after** each online class and will close the following week just **before** the next online class. Each quiz will contain multiple-choice questions and will test your knowledge on the current week's topic. For example, quiz closing in week 2 before the online class will test your knowledge on the topic in week 2.

Each quiz will contain 10 multiple-choice questions and you will need to complete it within 30 min.

Quiz results will be available in the Grade Centre.

5.3 Late Submission

An evidence of learning (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. Evidence of learning 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 Information about Evidence of Learning

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 evidence of learning item, 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 Evidence of Learning Items

1. Marks awarded for in-trimester evidence of learning 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 evidence of learning 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 final exam papers after student grades have been published. Review of final exam papers will not be permitted after the final date to enrol.
3. Marks for **all** evidence of learning 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 of evidence of learning 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 Sitings](#), [Medical Certificates](#), [Academic Integrity](#), [Finalisation of Results](#), [Review of Marks](#), [Moderation of Assessment](#), [Turn-it-in Software Use](#). These policies can be accessed 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 within 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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