



1. General Course Information

1.1 Course Details

Course Code:	2107AFE
Course Name:	Accounting Information Systems
Trimester:	Trimester 2, 2022
Program:	Associate Degree in Commerce & Business
Credit Points:	10
Course Coordinator:	Reni Bojilov
Document modified:	21/06/2022

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 teacher/s can be contacted via email as below:

You will also find their email in the Teacher's tile on your Course Site.

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

1.3 Meet with your teacher

Your teacher is available each week to meet outside of normal class times. This is called consultation. Times that your teacher will be available for consultation will be found on the Teacher's tile on your Course Site.

1.4 Timetable

Your timetable is available on the Griffith College Digital Campus at My Apps, Timetable.

1.5 Technical Specifications

All students must have access to a computer or suitable mobile device such as desktop, laptop, or tablet. In addition, up-to-date browser access, a reliable high-speed internet connection with enough upload and download capacity, a webcam and headset including microphone are needed.

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 develop knowledge of the fundamental building blocks of an accounting information system, including database management, and will get practical experience with basic system documentation tools (such as BPMN and ERD). In addition, you will learn about technological developments such as transaction processing and electronic commerce. You will also use productivity tools (such as MS Excel) to help improve your efficiency on the job.

Second, you will learn about the importance of managing risk, appropriate internal controls and how to acquire and implement an accounting information system.

Third, you will develop knowledge of main business processes, fraud and other threats in those processes and will get an overview of technological developments related to these processes such as RFID, business intelligence, etc. In addition, you will get practical experience with the market-leading enterprise system software SAP.



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

Griffith College provides many facilities and support services to assist students in their studies. Links to information about 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.
- [Study Toolbox](#) – there is a dedicated website for this course on the Griffith College Digital Campus.
- Academic Integrity - Griffith College is committed to ensuring academic integrity is understood and maintained by all staff and students. All students learn about academic integrity through engagement with Academic Integrity online modules within the Academic and Professional Studies course.
- [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

Preparation and Participation in Learning

You need to prepare before attending your scheduled learning experience. Work through the learning content prepared by your teacher which is found on the course site. 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 teacher's attention; respond to questions to test your knowledge and engage in discussion to help yourself and others learn.

Attendance

You are expected to actively engage in all learning experiences 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.

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 the course site. The learning materials are arranged in Modules. In each Module you will find Learning Content, Learning Experiences and Learning Activities. Learning Content will be engaged with prior to the scheduled Learning Experience (your weekly class). This will ensure you are prepared for the scheduled Learning Experience by being aware of the content to be covered and therefore will be able to actively participate in the session. Learning Activities are accessed after the scheduled session for purposes of review, consolidation of learning, and preparation for the Evidence of Learning Tasks in the course. In addition, Anytime Anywhere learning material is provided in the course. This learning material provides support, interactive tools and directions for students who occasionally cannot attend the weekly scheduled Learning Experience (either in person or on Zoom) perhaps due to illness or other commitments. The Anytime Anywhere learning material should also be used in conjunction with Learning Content and Learning Activities resources.

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 teacher. 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 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%, students are engaged in their learning 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 teachers. You are encouraged to provide your thoughts on the course and teaching, both positive and critical, directly to your teacher or by completing course and teacher 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 – Before Class 	Learning experiences – In Class 	Learning activities – After Class 	Evidence of learning 	Learning outcome 
Module 1: Fundamentals of AIS					
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
Module 2: Enterprise Risk Management					
5	<i>Enterprise Risk Management</i>	<i>Questions on week 5 topic</i> <i>MS Excel 3</i>	<i>Readings, revision and discussion questions on week 5 topic</i> <i>MS Excel 3</i>	<i>Enterprise Risk Management (Module 2 assessment)</i> <i>Online quiz</i>	1, 2
6	<i>Pervasive and Application Controls</i>	<i>Questions on week 6 topic</i> <i>MS Excel 4</i>	<i>Readings, revision and discussion questions on week 6 topic</i>	<i>Enterprise Risk Management (Module 2 assessment)</i> <i>Online quiz</i>	1, 2

7	<i>AIS Acquisition and Implementation Process</i>	<i>Questions on week 7 topic</i> <i>MS Excel review</i>	<i>MS Excel 4</i> <i>Readings, revision and discussion questions on week 7 topic</i> <i>MS Excel – review</i>	<i>Enterprise Risk Management (Module 2 assessment)</i> <i>Online quiz</i>	1, 2
Module 3: Business Processes					
8	<i>Fundamental Concepts of SAP – Introduction and Fiscal Year Variant (FYV)</i>	<i>Questions on week 8 topic</i> <i>SAP Navigation</i>	<i>Readings, revision and discussion questions on week 8 topic</i> <i>SAP Navigation</i>	<i>Business Processes (Module 3 assessment)</i> <i>Online quiz</i>	3
9	<i>Revenue Cycle</i>	<i>Questions on week 9 topic</i> <i>SAP Accounts Receivable</i>	<i>Readings, revision and discussion questions on week 9 topic</i> <i>SAP Accounts Receivable</i>	<i>Business Processes (Module 3 assessment)</i> <i>Online quiz</i>	3
10	<i>Expenditure Cycle</i>	<i>Questions on week 10 topic</i> <i>SAP Accounts Payable</i>	<i>Readings, revision and discussion questions on week 10 topic</i> <i>SAP Accounts Payable</i>	<i>Business Processes (Module 3 assessment)</i> <i>Online quiz</i>	3
11	<i>General Ledger and Business Reporting Process</i>	<i>Questions on week 11 topic</i> <i>SAP General Ledger and Financial Reporting</i>	<i>Readings, revision and discussion questions on week 11 topic</i> <i>SAP General Ledger and Financial Reporting</i>	<i>Business Processes (Module 3 assessment)</i> <i>Online quiz</i>	3
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 exam)	25%	1	Week 6
2	Enterprise Risk Management (Module 2 exam)	25%	1, 2	Week 8
3	Business Processes (Module 3 exam)	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. Evidence of Learning Task 1: **Module 1 exam: Fundamentals of Accounting Information Systems**

Task Type: Examination

Due Date: This is an online assessment which will be conducted in week 6

Weight: 25%, marked out of 25

Length: 1h 30min.

Task Description: The assessment will test your knowledge in the topics covered in Module 1 (weeks 1 - 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.

Technical requirements:

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

Criteria and Marking: Exam is marked out of 25 marks. Students are assessed on their knowledge of topics in Module 1 covering theory from weeks 1 to 4. They also have to demonstrate application of their knowledge by drawing BPMN and ERM diagrams. Part of the exam is in the form of an online quiz which is marked automatically, the rest will be marked by the teacher.

Submission: Examination – the exam consists of an online quiz submitted automatically as well as tasks requiring students to draw diagrams on paper, take photos of their diagrams and upload to course site locations specified by the teacher.

2. Evidence of Learning Task 2: **Module 2 exam: Enterprise Risk Management**

Task Type: Examination

Due Date: This is an online assessment which will be conducted in week 8.

Weight: 25%. Mark out of 25

Length: 2 hours

Task description:

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.

Technical requirements:

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

Criteria and Marking: Exam is marked out of 25 marks. Students are assessed on their knowledge of the theory taught in weeks 5 to 7 as well as their ability to use MS Excel for accounting.

Submission: Examination – the exam consists of an online quiz submitted automatically and tasks requiring students to provide their answers in an electronic format (MS Excel, Word) and upload to a course site location specified by the teacher.

3. Evidence of Learning Task 3: *Module 3 (final) exam: Business Processes - 30 marks*

Task Type: Examination

Due Date: This assessment will be conducted in the final exam period (after week 12)

Weight: 30%, marked out of 30

Length: 2 h 30 mins

Task Description: This examination is designed to test your knowledge in the topics covered in Module 3 (weeks 8 -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.

Technical requirements:

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

Criteria and Marking: Exam is marked out of 30 marks. Students are assessed on their knowledge of theory taught in weeks 8 to 12 as well as using an accounting information system (SAP) to enter accounting transactions.

Submission: Examination – the exam consists of an online quiz submitted automatically and tasks requiring students to provide their answers in electronic format and upload to a course site location specified by the teacher. Students also use the SAP system for their practical component. They only need to provide references to transactions entered in SAP.

4. Evidence of Learning Task 4: *Weekly Online Quiz – 20 marks (2 mark each, 10 quizzes in total)*

Task Type: Online quiz

Due Date: Ongoing – weeks 2, 3, 4, 5, 6, 7, 8, 9, 10, 11

Weight: 20%, Marked out of 20 (*2 mark each, 10 quizzes in total*)

Length: 30 minutes per quiz

Task Description: 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.

Every quiz will open **after** each online class and will close the following week just **before** the next online class.

Technical requirements:

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

Criteria and Marking: Each quiz will contain 10 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 question is worth 0.2 marks. Incorrect answer to a quiz question will receive 0 marks, correct answers will receive 0.2 marks. Quizzes will be marked automatically and results will be available in the Grade Centre after the quiz is finished by the student.

Submission: Online quiz

In order to pass this Course, students must:

- A. Attempt all assessment items**
- B. Demonstrate assurance of learning of all learning outcomes through graded Evidence of Learning Tasks.**

5.3 Late Submission

An Evidence of Learning Task submitted after the due date, without an approved extension from the teacher, will be penalised. The standard penalty is the reduction of the mark allocated to the Evidence of Learning Task by 5% of the maximum mark applicable for the Evidence of Learning Task, for each working day or part working day that the task is late. Evidence of learning tasks 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 Tasks

1. Marks awarded for in-trimester evidence of learning tasks, except those being moderated externally with Griffith University, will be available on the course site within fourteen [14] days of the due date. This does not apply to the final evidence of learning task in this course (marks for this task will be provided with the final course result).
2. Students will be advised of their final grade through the Digital Campus. 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 tasks including the final exam (if applicable) will be recorded in the Course Site and made available to students through the Course Site.

The sum of your marks of evidence of learning tasks 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 Evidence of Learning Tasks-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 teachers 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 Evidence of Learning Tasks – 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 Evidence of Learning Tasks 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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Note: Griffith College acknowledges content derived from Griffith University in Diploma level courses, as applicable.