

Unit Outline

ACCT2000 Accounting Systems

Semester 2A, 2017

Unit study package code:	ACCT2000
Mode of study:	Fully Online
Tuition pattern summary:	This unit does not have a fieldwork component.
Credit Value:	25.0
Pre-requisite units:	ACCT1000 (v.0) Introduction to Accounting or any previous version OR 10987 (v.0) Accounting 100 or any previous version
Co-requisite units:	Nil
Anti-requisite units:	Nil
Result type:	Grade/Mark
Approved incidental fees:	Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator:	Title: Dr Name: Michael Hicks Phone: +618 9266 2027 Email: ACCT2000@curtin.edu.au Location: Building: 407 - Room: 430
Teaching Staff:	

Administrative contact:	Name: Eveline Indra Phone: +61 8 9266 2869 Email: Eveline.Indra@curtin.edu.au Location: Building: 407 - Room: 422A
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Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](#) aspires to contribute to positive social change for Indigenous Australians through higher education and research.

Syllabus

Exploration of typical accounting information systems application such as sales, billing, inventory and general ledger. How these subsystems interface with one another, and the principle inputs, processes, files, outputs and controls associated with them. Major themes throughout the course include: objectives and procedures of internal control, typical business documents and reports, and system documentation - use of data flow diagrams, flowcharts and other documentation techniques.










Introduction

Students will explore typical accounting information systems such as sales, billing, inventory and general ledger, and the interaction between subsystems. Major themes throughout the course include: objectives and procedures of internal control systems, typical business documents and reports, and system documentation. Students will also gain practical experience in designing and documenting databases and other systems. This will assist students in applying the theory learnt in the unit to practical situations.










Unit Learning Outcomes

All graduates of Curtin University achieve a set of nine Graduate Attributes during their course of study. These inform an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers would value in a professional setting. Each unit in your course addresses the Graduate Attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes notify you of what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your knowledge of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating you will have achieved all of Curtin's Graduate Attributes through the assurance of learning processes in each unit.

On successful completion of this unit students can:		Graduate Attributes addressed
1	Design, document, implement and manage processes such as databases for business transactions and organizational information needs	  
2	Analyse workplace information systems using internal control principles and techniques	  
3	Recommend solutions to resolve accounting information systems problems	  

Curtin's Graduate Attributes

	Apply discipline knowledge		Thinking skills (use analytical skills to solve problems)		Information skills (confidence to investigate new ideas)
	Communication skills		Technology skills		Learning how to learn (apply principles learnt to new situations) (confidence to tackle unfamiliar problems)
	International perspective (value the perspectives of others)		Cultural understanding (value the perspectives of others)		Professional Skills (work independently and as a team) (plan own work)
Find out more about Curtin's Graduate attributes at the Office of Teaching & Learning website: ctl.curtin.edu.au					

Learning Activities

Duration of lectures will be up to 1.5 hours each week and will cover the theory and concepts aspects of the unit. Copies of the lecture overheads are available from the unit blackboard website. Additional material may be made available in the lecture session that is not released through blackboard.

Duration of tutorials will also be up to 1.5 hours each week. They will discuss and apply the theory and concepts from the lectures to practical problems and case studies. The tutorial material will form the basis for questions in the mid-semester test and end of semester exam. Students will gain the best learning experience if they prepare the set tutorial questions (see the Program Calendar below) in advance of the tutorials. Questions in addition to those on blackboard will be made available in the tutorials.

Attendance at all learning activities every week of semester is very important if students wish to succeed in the unit.

Learning Resources

Essential texts

The required textbook(s) for this unit are:

- **Accounting Information Systems**, Curtin University Edition 2015, Pearson Australia. ISBN 9 781488 611292.
OR,
 Romney, M.B. and Steinbart, P.J., **Accounting Information Systems**, Thirteenth (Global) Edition 2015, Pearson Education Limited. ISBN 9 781292 060521.
Note: The Curtin University Edition 2015 is a subset of the Romney and Steinbart Thirteenth (Global) Edition 2015. You do NOT need both.
 (ISBN/ISSN: 9 781292 060521)

Other resources

A flowchart template for the neat presentation of system documentation – this is the only aid permitted in the mid-semester test. A template can be purchased from the Curtin Bookshop and other stationery suppliers.

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed
1	Mid semester test	30 percent	Week: week 7 Day: Saturday, 21 October 2017 Time: 9am	1,2
2	Case study	20 percent	Week: Week 10 Day: Monday 6 November 2017 Time: 3pm	1,2
3	Final Exam	50 percent	Week: Refer to University final exam time-table Day: TBA Time: TBA	1,2,3

Detailed information on assessment tasks

1. The mid-semester test will be based on the **materials covered in lectures 1 to 5, and tutorial material covered in tutorials 1 to 6** inclusive. The test will be of 90 minutes duration plus 10 minutes reading time, and will consist of a number of multiple choice and short answer questions. Students will need to review the unit material prior to the test in preparation for it. If you fail to sit the mid-semester test a null grade will be recorded unless a medical certificate or employment letter or coach letter is provided within a reasonable time to satisfactorily explain your absence.

The time, date and location of the test will be confirmed in lectures prior to the test. Further details concerning the content of the test will be made available to students prior to the week of the test.

A flowchart template is the only aid permitted in the mid-semester test. A Flowchart template is not essential to complete the test and is an optional aid.

2. The case study or assignment, worth 20% which covers materials from all topics, will be completed **individually or by a group of up to three students (groups must be from the same tutorial)**. You will be required to plan, create and edit a video presentation on a topic that will be provided by your tutor. Further details about the assignment will be made available in tutorials and the Blackboard Unit Resources tab from the commencement of the study period.

Several instructional videos and other resources to help you in designing and developing your video presentation are also available in Blackboard.

Assessment will be based on the criteria in the Assignment Marking Guide that will be uploaded in Blackboard. The work you submit must be your own. Any plagiarism from other students' work or un-referenced materials may result in an automatic zero score for the submission. Significant penalties are imposed where assignments are found to be plagiarised. The University policy on plagiarism and academic misconduct can be found on this webpage: <http://student.curtin.edu.au/administration/responsibilities.cfm>.

3. Details of the date, location, and time of the final exam will be made available through your local campus administration. Further details about the exam will be made available in the lectures toward the end of semester.

Pass requirements

Assessment Marking

Students should allow at least a 2 week turnaround for the marking of assessments.

To pass this unit you must:

1. receive an overall grade of 5 or above and a mark greater than or equal to 50; AND
2. complete all assessments.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that students work is evaluated consistently by assessors. Minimum standards for the moderation of assessments are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/findapolicy/

Late assessment policy

This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable and that penalties are consistently applied.

1. All student assessments are required to have a due date and time specified on this Unit Outline.
2. Students will be penalised by a deduction of ten percent per calendar day for a late assessment submission (e.g. a mark equivalent to 10% of the total allocated for the assessment will be deducted from the marked value for every day that the assessment is late). This means that an assessment worth 20 marks will have two marks deducted per calendar day late. Hence if it was handed in three calendar days late and given a mark of 16/20, the student would receive 10/20. An assessment **more than seven calendar days overdue will not be marked and will receive a mark of 0.**

Assessment extension

A student unable to complete an assessment task by/on the original published date/time (e.g. examinations, tests) or due date/time (e.g. assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student's control that prevent them from completing/submitted the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners' meeting.

Assessment extensions are only granted to individual students with a valid reason supported by appropriate documentation. If the assignment is being undertaken by a group and one member is granted an extension then that

student must complete the assignment as an individual and may submit by the extended due date. The other members of the group must submit the work by the original due date without the contribution of the student granted the extension. That is a blanket extension will not be granted to a group of students on the basis that one member has been granted an extension.

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Deferred examinations/tests will be held from 05/02/2018 to 16/02/2018 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Supplementary assessments

Supplementary assessments, if granted by the Board of Examiners, will have a due date or be held between 05/02/2018 and 09/02/2018 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

It is the responsibility of students to be available to complete the requirements of a supplementary assessment. If your results show that you have been granted a supplementary assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A [Curtin Access Plan](#) (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin's facilities and services or other support as discussed with an advisor from [Disability Services](#) (disability.curtin.edu.au). [Documentation](#) is required from your treating Health Professional to confirm your health circumstances.

If you think you may be eligible for a CAP, please contact [Disability Services](#). If you already have a CAP please provide it to the Unit Coordinator **at the beginning of each study period**.

Referencing style

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site:

<http://libguides.library.curtin.edu.au/referencing>.

Copyright

The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course. Assessments under investigation will not be given a mark until the matter is concluded. This may result in the unit grade being withheld or a grade of Fail Incomplete (F-IN) until a decision has been made by the Student Disciplinary Panel. This may impact on enrolment in further units/study periods.

Plagiarism occurs when work or property of another person is presented as one's own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin's Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at:

<https://academicintegrity.curtin.edu.au/students/AIP.cfm>

Refer to the Academic Integrity tab in Blackboard or academicintegrity.curtin.edu.au for more information, including student guidelines for avoiding plagiarism.

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support:

oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre:

life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

Additional information

Telephone Contacts:

Please contact the Student Services Office of the Curtin Business School for queries relating to final exam deferment and/or supplementary final exam. For other queries, please contact your Unit Coordinator.

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all of the above is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

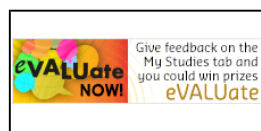
There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information

You can also contact Counselling and Disability services: <http://www.disability.curtin.edu.au> or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through **eVALUate**, Curtin's online student feedback system. For more information about **eVALUate**, please refer to evaluate.curtin.edu.au/info/.



To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See <https://evaluate.curtin.edu.au/info/dates.cfm> to find out when you can **eVALUate** this unit.

Recent changes to this unit include:

Learning resources and activities are reviewed each semester.

Program calendar

Topic No.	Week date	Lecture Topic	Pre-readings	Tutorial (AQ) See Note (1) below.	Expected work time per week
1	4 Sept	Introduction to the unit and details of the assignment. Accounting Information Systems: An Overview. Overview of Transaction Processing and Enterprise Resource Planning Systems	Romney: Chapters 1 & 2 (all pages)	AQ 1.1, 1.2, & 1.3	Reading: Chapter 1-1 hr; Reading: Chapter 2-1 hr; Preparing AQ's for week 2-3 hrs; Assignment-2 hrs
2	11 Sept	Business process: Revenue & Expenditure. Systems Documentation Techniques: Data Flow Diagrams.	Romney: Chapters 12 & 13 – ignore threats & controls. Chapter 3 – pp 74 to 82	AQ 2.1, 2.2, & 2.3	Reading: Part of Chapter 3 and chapters 12 & 13-3 hrs; Preparing AQ's for week 3-2 hrs; Assignment-2 hrs
3	18 Sept	Systems Documentation Techniques: Flowcharts.	Romney: Chapter 3 - pp 82 to 98	AQ 3.1, 3.2, & 3.3	Reading: Part of Chapter 3-2 hrs; Preparing AQ's for week 4-3 hrs; Assignment-2 hrs
4	25 Sept	Relational Databases.	Romney: Chapter 4 - pp 108 to 127	AQ 4.1, 4.2, & 4.3	Reading: Chapter 4-2 hrs; Preparing AQ's for week 5-3 hrs; Assignment-2hr
5	2 Oct	Computer Fraud. Computer Fraud and Abuse Techniques.	Romney: Chapter 5 & Chapter 6	AQ 5.1, 5.2, & 5.3	Reading: Chapter 5 and Some parts of chapter 6-2 hrs; Preparing AQ's for week 6-2hrs; Assignment-3hr
6	9 Oct	Control and AIS. Systems Reliability Principles.	Romney: Chapter 7, Chapter 8 (ignore 226 to 270)	AQ 6.1, 6.2, & 6.3	Reading: Chapters 7 & 8-2 hrs; Preparing AQ's for week 7-2 hrs; Assignment- 3 hrs

7	16 Oct	Information System Controls for Systems Reliability: Confidentiality and Privacy Mid Semester Test 30% Saturday, 21 October – 9.00am)	Romney: Chapter 9	AQ 7.1, 7.2, & 7.3	Reading Chapter 9-4 hrs; Preparing AQ's for week 8-3 hrs;
8	23 Oct	Information System Controls for Systems Reliability: Processing Integrity and Availability.	Romney: Chapter 10	AQ 8.1, 8.2, & 8.3	Reading Chapter 10-3 hrs; Preparing AQ's for week 9-4 hrs;
9	30 Oct	Auditing Computer Based Information Systems: The auditing process; Risk based audit approach.	Romney: Chapter 11	AQ 9.1, 9.2, & 9.3	Reading Chapter 11-3 hrs; Preparing AQ's for week 10-4 hrs;
10	6 Nov	The revenue cycle: Revenue cycle business activities; Revenue cycle threats; and Revenue cycle control objectives. Video Assignment Due: Monday, 6 Nov – 3.00pm	Romney: Chapter 12	AQ 10.1, 10.2, & 10.3	Reading Chapter 12-4 hrs; Preparing AQ's for week 11-3 hrs;
11	13 Nov	The expenditure cycle: Expenditure cycle business activities; Expenditure cycle threats; and Expenditure cycle control objectives	Romney: Chapter 13	AQ 11.1, 11.2, & 11.3	Reading Chap 13-3 hrs; Preparing AQ's for week 12-3 hrs; General revision-1 hr
12	20 Nov	Unit review and revision		AQ 12.1, 12.2, & 12.3	Revise semester material-7 hrs; eVALUate
13	27 Nov	Study Week			
14	4 Dec	Exam Week			

Notes:

AQ in the above program calendar refers to the Additional (Tutorial) Questions, which are available online through Blackboard.