ACCY332 – Advanced Information Systems in Accounting
Wollongong Campus

6 Credit Points
Autumn Session 2004

Co-ordinator: Dr Kathy Rudkin
School of Accounting and Finance
2003 ACCY332 Subject Outline

Contents

Subject Details ................................................................................................................3
Contacts .........................................................................................................................7
Assessment Guidelines .................................................................................................8
Assessment Tasks .........................................................................................................11
Submission Requirements ...........................................................................................16
Seminar Program ..........................................................................................................18
Essay Cover Sheet .........................................................................................................19
Subject details

Prerequisite
ACCY231

Description
Advanced Information Systems in Accounting examines aspects of communication and information theory, system evaluation, design, implementation and management. It does this from the perspective of accounting. This subject provides students with a broad knowledge of accounting concepts and issues related to information management, business cycles, databases, and control systems including aspects of fraud and security.

Objectives
On successful completion of this subject, students will be able to:

- Describe the impact of computer technology on accounting information systems.
- Assess technical and implementation aspects of accounting information systems.
- Describe basic components and implications of databases for accounting systems.
- Implement key internal accounting controls of secure accounting systems.

Method of delivery
There will be one two-hour lecture commencing in Week 1, and a one-hour computer lab commencing in week 3, each week. Lecture classes will be conducted on a seminar basis, and are compulsory. A roll will be kept for both classes.

Seminars
Learning Objectives of Seminars
Seminars will be student led, and are intended to provide an interactive learning environment, by supporting students sharing ideas and questions, and supporting each other’s learning. The ideas, descriptions, explanations, examples and predictions of the set texts are critically explored and evaluated to derive understanding of each topic.
subject. Thus the workload over the session equates approximately to 13 hours per week (over a 13 week semester) inclusive of class time. You should spend an average of 11 hours per week outside of class on ACCY332, in addition to attending all classes. Study practices that do not meet these guidelines decrease your chances of successful completion of ACCY332.

**Seminar Time**
Tuesday 13.30-15.30 Room 19.1002

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## Computer Lab Classes

A one-hour computer lab class will be held each week commencing Week 3 of session. Computer lab classes are intended as independent learning sessions, where students will become familiar with current software supporting the theoretical models they encounter in lectures. Exercises set for the computer lab classes are designed to illustrate or apply concepts developed in lectures, and make students cognizant of current marketplace applications of these concepts, and literate in their documentation.

Set exercises for each class are given in the handout in the first lecture of session.

**Learning Objectives of Computer Lab Classes**

Computer Lab Classes are intended to develop and reinforce computer competence, and technical accounting and analytical skills in a computerized environment, and make students aware of current AIS software.

**Computer Lab Time**
Thursday 11.30-12.30 Lab 2

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**Major texts and Readings.**

There is no prescribed text for this subject. However, there are weekly prescribed readings as listed below.

**Recommended Texts**


### Compulsory Readings

These readings should be completed **before** the lecture each week. All readings are available through the library e-readings site. Set questions relating to the readings that are to be prepared each week are given in a handout in the first week of lectures.

**Week 1 - 24 February**  

**Week 2 – 2 March**  

**Week 3 – 9 March**  

**Week 4 – 16 March**  

**Week 5 – 23 March**  

**Week 6 – 30 March**  

**Week 7 – 6 April**  

**Week 8 – 20 April**
2003 ACCY332 Subject Outline


Week 10 – 4 May

Week 11 – 11 May
   AUS 214 “Auditing in a CIS Environment”
   AAA 4 “Auditor Association with Electronic Financial Reporting”
   AAA 8 “Electronic Commerce and its Impact on Audits”
   UIG 37 “Accounting for Website Costs”.

Week 12 – 18 May


Week 13 – 25 June
2003 ACCY332 Subject Outline

Contacts

Subject Coordinator
Dr Kathy Rudkin
School of Accounting and Finance
Building No 40, Room No 325
Telephone 61 2 4221 3148
Facsimile 61 2 4221 4297
Email krudkin@uow.edu.au
Student emails will be answered during consultation times.

Consultation times
Tuesday 11.30 – 12.30
15.30 – 16.30
Friday 14.00 - 16.00
Other Times by Appointment Only

Student administration – Wollongong Campus
Telephone 61 2 4221 3938
Facsimile 61 2 4221 4322
Email studenq@uow.edu.au
Student OnLine Services http://www.uow.edu.au/student/sols

Library
Telephone: 61 2 4221 3548
Web http://www-library.uow.edu.au

Purchasing of books (Unishop)
Telephone 61 2 4221 8050
Facsimile 61 2 4221 8055
Email unishop@uow.edu.au
Assessment Guidelines

General Criteria

There are three assessment tasks, a seminar presentation and portfolio, an essay, and a final examination.

Any student failing to satisfactorily complete ANY of the subject requirements may fail the subject as a whole and receive a fail grade. Satisfactory is determined as a reasonable attempt at each component.

**Seminar Presentations:** Seminar presentations comprise two parts. Part A is a formal presentation by a group of students to the class, and Part B is a portfolio of seminar participation. Seminars are designed for you to demonstrate your research effort and understanding, by critiquing the set texts and by exploring the complexities of an allocated topic. Seminar presentations are assessed as a group effort. Seminar portfolios are assessed as an individual effort.

**Essay:** Essays are designed to develop students’ academic writing skills, specifically with respect to logic and coherence in written argument. The essay requires students to develop and articulate complex ideas about information systems in accounting, and to link current events to developments and concepts in the discipline. Essays are assessed as an individual effort.

**Final Examination:** Sit the final examination. This is assessed as an individual effort. Students are required to achieve a minimum of 45% on the final examination and 50% overall to be awarded a pass grade in this subject. Marks may be scaled.

Performance grades

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<thead>
<tr>
<th>Grade</th>
<th>Description</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>HD</td>
<td>High Distinction</td>
<td>85–100%</td>
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<tr>
<td>D</td>
<td>Distinction</td>
<td>75–84%</td>
</tr>
<tr>
<td>C</td>
<td>Credit</td>
<td>65–74%</td>
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<tr>
<td>P</td>
<td>Pass</td>
<td>50–64%</td>
</tr>
<tr>
<td>PC</td>
<td>Pass Conceded</td>
<td>45-49%</td>
</tr>
<tr>
<td>F</td>
<td>Fail (unsatisfactory completion)</td>
<td>0–44%</td>
</tr>
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</table>
Summary

<table>
<thead>
<tr>
<th>Task</th>
<th>Weighting</th>
<th>Due Date</th>
<th>Return date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Task 1 Seminar Presentations</td>
<td>20% Total</td>
<td>Part A Allocated</td>
<td>Following Week</td>
</tr>
<tr>
<td></td>
<td>10% Part A</td>
<td>(determined in Week 1)</td>
<td>in class</td>
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<tr>
<td></td>
<td>10% Part B</td>
<td>Part B Week 12 in class</td>
<td>Week 13 class</td>
</tr>
<tr>
<td>Task 2 Essay</td>
<td>20%</td>
<td>20 April in Class</td>
<td>4 May in class</td>
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<td></td>
<td></td>
<td>Week 8</td>
<td>Week 10</td>
</tr>
<tr>
<td>Task 3 Final Examination</td>
<td>60%</td>
<td>Per exam schedule</td>
<td></td>
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</tbody>
</table>

To be eligible to pass this subject, students must achieve at least **45%** in the final exam, and a total **overall grade of 50**. Marks of all assessment components may be scaled.

Special Consideration

University policy requires students who, through serious illness or other circumstances beyond their control, are unable to attend an examination or meet any of the other course requirements, to submit medical or other documented evidence as soon as possible after the event to support their request for special consideration. The evidence should be submitted to Student Inquiries Office. Students should make their request online using SOLS [http://www.uow.edu.au/student/](http://www.uow.edu.au/student/).

Requests for extensions must be made **BEFORE the due date**, and can only be given by the subject coordinator when the special consideration policy has been followed. Students should note extensions are not an automatic entitlement on the submission of a request for special consideration. Written notice is given in this subject outline for assessment requirements for the subject including the dates for the submission of work for assessment. **Note** “Pressure of work”, either from employment or from other subjects, is not an acceptable reason for seeking an extension of time.

Supplementary examinations

Students should note that supplementary examinations are **not** an automatic entitlement on the submission of a request for special consideration. In cases where the decision is made to allow a supplementary examination, students will usually be required to take the examination at a date to be determined by the School within three weeks of the end of the formal examination period. Students will be notified of the exam at least seven days beforehand via SOLS. It is every student’s responsibility that the University has a correct record of your current address, and to check their SOLS account on a regular basis. Full details of the University’s policy regarding special consideration are available on the web at [http://www.uow.edu.au/handbook/courserules/specialconsideration.html](http://www.uow.edu.au/handbook/courserules/specialconsideration.html) Students should familiarise themselves with these policies.

Disability Policy
2003 ACCY332 Subject Outline

Unit. More details can be found on the web at http://www.uow.edu.au/student/services/disabl.html

Non Discriminatory Language

As part of its Equal Opportunity/Affirmative Action initiatives, the University of Wollongong endorses a policy of non-discriminatory language practice and presentation in all academic and administrative activities of the University. The policy is available at http://staff.uow.edu.au/eeo/nondiscrimlanguage.html

Receipt of Assessment Tasks

It is your responsibility to ensure that you have a receipt signed by your lecturer/tutor, acknowledging submission of written work.
Task 1: Seminar Presentations – Part A and Part B

Due date: Part A in class, as allocated in the first week of session.
Return date: Part A assessment is returned the following week in class.

Due date: Part B Seminar Portfolio due in Week 12
Return date: Week 13 in class.
Weighting: Part A 10%
Part B 10%

Learning Objective—PART A
Seminar presentations give students experience in making a formal presentation to a large group. They also develop team and leadership skills such as planning and time management. Students are afforded the opportunity to study extensively a topic area.

Learning Objective—PART B
The portfolio is intended to demonstrate that learning evokes not only a technical task from students, but also a subjective response. Requiring students to put together a portfolio of weekly summaries of their preparation is a device for students to become more aware of how they learn. Reflexivity as a learning tool is demonstrated as an authentic and powerful learning strategy.

SEMINAR ASSESSMENT CRITERIA—PART A Seminar Presentation

Structure of the Class
Seminars are to be one hour in length, followed by 15 minutes discussion, and will be held at the beginning of the class. They can be one hour and fifteen minutes if the discussion is integrated throughout the seminar. This will be followed by feedback from the subject coordinator. Seminar presenters will receive a formal written assessment and mark in the week following their seminar presentation. Seminar presenters should be mindful of the following:

- Time management; whether students have used all and only the time allocated.
- Balanced use of time; presentations are not drawn out or rushed in places.
- Allowed sufficient time for class participation and involvement.
- Acknowledgement policy used fully and correctly
- Non-Discriminatory language policy is applied.
respectfully is suggested. Within this structure you can be as creative and innovative as you choose. Seminar presenters will be assessed on their ability to demonstrate:

- A cohesive structure for the presentation
- Presentation style
  - Organization and planning
  - Ability to communicate arguments
  - Effective use of presentation equipment
  - Opportunities and strategies for involvement of class members

**Content**
In ACCY332 readings will vary extensively from topic to topic, but all exhibit complexity in their presentation of accounting systems ideas, explanations and descriptions. Seminar presenters will be assessed on their ability to:

- Identify and demonstrate an understanding of key concepts and points of contention in the topic. This involves an offering of critique of issues as opposed to a description of ideas.
- Demonstrate extensive reading in the area.
- References and acknowledgement of sources used throughout.
- Demonstrate an understanding of the social, economic and political contexts of their topic.
- Place their topic conceptually in relation to earlier topics
- Link issues identified to current practice.

**Report**
You are required to give to every class member an executive summary of your presentation. You should cover the major points of your presentation and not exceed two pages. Specifically your report will be assessed on the following aspects:

- Succinct and encapsulates content.
- Clearly organized and presented.
- Contains a full set of references used.

**SEMINAR ASSESSMENT CRITERIA – PART B Seminar Learning Log**

**Individual** students must hand in a portfolio of their seminar preparations for the session. For each week individual students who are not giving a formal seminar presentation **must** complete a summary of their preparation of the set readings for the topic, not being less than two pages each week. Students can have a possible maximum eleven weeks of summaries in total in their portfolio, with nine weeks of summaries being a required minimum. Portfolios may be hand written. Summaries must be completed **BEFORE** the relevant class, and brought to class each week. Summaries will be referred to in class discussions, and each summary for each week should contain the headings as given below. Students may add additional points if they wish.

1. Date of presentation and name of topic.
2. Key Concepts identified in the required readings, and how they link to earlier topics.
3. Issues of contention and critique you see in the readings and ideas that are presented.
4. Brief set of questions you still have to be answered (if any) and points requiring clarification from the class and / or the subject coordinator.
Task 2: Essay

Due date: 20 April
Return date: 4 May

Weighting: 20%
Length: 2000 words

Essay Question

The following is an abridged extract a newspaper article.

“Accountants and regulators are racing to complete investigations into National Australia Bank’s forex trading scandal……The traders decided to use fictitious trades to cover their loss-making positions, as they had done before, and wait until the bets came good.

Under NAB’s trading room protocols, the activities of the currency options desk were monitored daily by the head of options desk, Gary Dillon, through review of trading volumes, counterparties, risk levels and profit and loss reports for the entire desk as well as individual traders.

The loss-making positions entered into by the desk needed to be revalued each night, which required the fictitious trades to be passed around the world…. Also the trading activities on the desk would have been made available on a daily basis to the independent risk management division……

How were the traders able to remove fictitious trades from the system each night and replace them, without being noticed?”


Accounting internal controls and security and integrity issues are key concerns of accounting information systems. Discuss basic physical and computer controls you would expect to be used to avoid the situation described above.
essay is intended to demonstrate the importance of accounting concepts of internal control to computer information systems.

**Assessment Criteria**

**Synopsis**
- Appropriate Length (5%-10% of the length of the essay)
- Reflected main arguments of the essay
- Identified the conclusion reached in the essay

**Structure and Presentation**
- Enhanced the logic, coherence and flow of arguments presented.
- Sound paragraph construction
- Good use of headings
- Followed prescribed instructions

**Content**
- Raised relevant issues to answer the question
- Arguments were logical and coherent
- Arguments supported your point of view
- Arguments were well developed

*Discussion was not too general*

**Style**
- Good academic writing style
- Correct word usage, spelling, and correct use of grammar.
- Correct length of essay
- Succinct and fluid writing style

**Referencing**
- References are used to support your arguments
- Evidence of sufficient reading and research.
- Followed the prescribed referencing method
- Adequate and correct referencing of ideas.
- Appropriate and correct referencing of direct quotes.

**Task 3: Final Examination**

Date: University examination period
The final examination will be three hours and fifteen minutes. All topics in the course are examinable in the final examination. Students are required to achieve at least 45% in the final examination, and 50% overall to achieve a pass grade in this subject. Marks may be scaled.
Submission Requirements

Submission

All assessment work is to be handed in during the class seminar in the relevant week. Assignments not handed in during this time will be deemed late and attract late penalties. No posted, faxed or emailed assignments will be accepted.

Assignment cover:

You must complete and attach a School of Accounting and Finance Assessment Cover Sheet to the front of both the essay and the seminar portfolio assignment (available at the following web address: http://www.uow.edu.au/commerce/accy/resources/index.htm

Failure to attach at cover sheet will incur a penalty of two marks.

Collection: Assignments will be returned during your seminar class in the relevant week.

Acknowledgment/Plagiarism

Plagiarism is not acceptable and may result in the imposition of severe penalties. The University provides clear guidelines on its attitude towards plagiarism and how to avoid unintentional plagiarism in the Undergraduate University Calendar. Students are advised to read these carefully. If any doubts remain as to what constitutes plagiarism, students should discuss the matter with the subject co-ordinator.

Due Date

The due date is the last date for the University to receive an assignment.

Extensions

Extensions may be granted if circumstances beyond the control of the student interfere with their ability to complete the task on time. These will only be granted by the subject co-ordinator and must be applied for before the due date, and in accordance with university policy.

Please Note: Granting of extensions is not automatic. Extensions will not be granted after the due date.

Late submission and Penalties

Late essays will attract a penalty of one mark per working day or part thereof, counted from
Disclaimer

The School attempts to ensure that the information herein is up to date at the time of production, however we reserve the right to amend without notice in response to changing circumstances.
## 2003 ACCY332 Subject Outline

<table>
<thead>
<tr>
<th>Date</th>
<th>Week</th>
<th>Topic</th>
<th>Readings</th>
<th>Assessment</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Module 1</strong></td>
<td><strong>Accounting Information Systems: Design and Development</strong></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td>Readings and Lab Questions are On the subject WebCT site.</td>
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<tr>
<td>24 Feb</td>
<td>1</td>
<td>Overview: Social context and Historical Developments</td>
<td>Sutton (2000)</td>
<td>Seminar in allocated time</td>
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<tr>
<td>2 March</td>
<td>2</td>
<td>Traditional Architecture of double entry systems</td>
<td>Romney and Steinbart (2004)</td>
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<td></td>
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<td><strong>Module 2</strong></td>
<td><strong>Accounting Information Systems and Business</strong></td>
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<tr>
<td>16 March</td>
<td>4</td>
<td>Transaction Cycles</td>
<td>Hall (2001)</td>
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<tr>
<td>23 March</td>
<td>5</td>
<td>Database Management Systems – implications for accounting</td>
<td>Gal and McCarthy (1985)</td>
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<tr>
<td>30 March</td>
<td>6</td>
<td>Accounting Internal Controls and Security and Integrity Issues</td>
<td>Bodnar and Hopwood (2004)</td>
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<tr>
<td>6 April</td>
<td>7</td>
<td>Disaster Risk Management for accountants</td>
<td>Greenstein and Feinman (2000)</td>
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<td></td>
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<td><strong>MID-SESSION RECESS</strong></td>
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<td><strong>Module 3</strong></td>
<td><strong>Accounting Information Systems and their Social Context</strong></td>
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<tr>
<td>20 April</td>
<td>8</td>
<td>ERP Models and organizational culture: a critical perspective</td>
<td>O’Leary (2002)</td>
<td>ESSAY DUE</td>
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<td><strong>Module 4</strong></td>
<td><strong>Accounting Information Systems and Ethical Considerations for Accountants</strong></td>
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<td>11 May</td>
<td>11</td>
<td>AIS obligations under corporations law, accounting and auditing standards</td>
<td>2003 UIG 37, AUS 214, AAA4, AAA8</td>
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