



# COURSE OUTLINE

BSNS 115

Accounting and Information Systems

Semester One 2024

## Paper Description and Aims

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BSNS115 is an introduction to financial and management accounting concepts, including reading and interpreting accounting statements and making internal business decisions, and using information systems and communication technology to manage data, with associated ethical issues.

## Learning Outcomes

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Upon successful completion of this paper, you should be able:

- To understand enough of the principles of management accounting and financial accounting to be financially literate.
- To be able to read and interpret financial statements and management accounting information; to be able to ask appropriate questions about statements and to understand answers phrased in accounting language.
- To understand the role of information in the operation of businesses, and how the use of relevant information is supported by different types of information systems; to understand the role of information and communication technology in developing new business models and competitive advantage.
- To appreciate the ethical issues associated with all of the above.

## Teaching Staff

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### **Paper Coordinator and Lecturer:**

Name: Nicola Beatson  
Office: OBS508a  
Email: [nicola.beatson@otago.ac.nz](mailto:nicola.beatson@otago.ac.nz) or [BSNS115@otago.ac.nz](mailto:BSNS115@otago.ac.nz)  
Office Hours: To be advised

**The BSNS115 email address is monitored by the head tutor. It is your first point of contact for all general enquiries.**

### **Lecturer:**

Name: Professor Holger Regenbrecht  
Office: OBS335  
Email: [BSNS115@otago.ac.nz](mailto:BSNS115@otago.ac.nz)  
Office Hours: To be advised

## Course Delivery

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Lecture Day/Time:

Monday 9:00am - 9:50am

Tuesday 9:00am - 9:50am

Wednesday 2:00pm - 2:50pm

Rooms: please check eVision

Tutorials Day/Time: please check eVision

Students must attend **three 50 minute lectures and one 50 minute tutorial each week.**

**Lectures** present the key conceptual material through discussion and interaction between teaching staff and students. Lectures are supported by readings.

**Tutorials** are interactive, collaborative sessions in which students attempt to cement concepts presented at lectures with their peers in a supportive environment.

Tutorials begin in the **second** week of semester. You will be allocated to a tutorial and this will be available in eVision. We expect you to bring a laptop to all tutorials. If students do not have their own laptop, we will form groups and share.

Tutorials offer you the opportunity to work in groups on a series of tasks designed to apply the concepts that you have been exposed to in class and from your reading, and to stimulate your interest in the course as it applies to “everyday” issues. The key feature of tutorials, as opposed to lectures and individual study, is participation of all members of the tutorial group.

**Course Calendar** The course calendar (in this outline) details scheduling information. Note that this calendar may change as the course proceeds. Any changes will be announced at lectures and be detailed on Blackboard.

*Students are expected to prepare for and attend all classes to gain full benefit from the course.*

These activities should be prepared for by reviewing information detailed on Blackboard and completing any assigned readings. Students unable to attend a lecture are expected to catch up on missed material. Unless stated otherwise, all aspects of the course are examinable.

Information about textbooks will be provided in the first week of lectures. There are two recommended textbooks for BSNS115 and there are several copies of both textbooks in the library.

# Academic Integrity and Academic Misconduct (Plagiarism)

Students should ensure that all submitted work is their own. Plagiarism is a form of academic misconduct (cheating). It is defined as copying or paraphrasing another's work and presenting it as one's own. Any student found responsible for academic misconduct in any piece of work submitted for assessment shall be subject to the University's dishonest practice regulations, which may result in serious penalties, including forfeiture of marks for the piece of work submitted, a zero grade for the paper, or in extreme cases, exclusion from the University. The University of Otago reserves the right to use plagiarism detection tools. Students are advised to inform themselves about University policies concerning dishonest practice and take up opportunities to improve their academic and information literacy. If necessary, seek advice from academic staff, or the Student Learning Centre. The guideline for students is available at this link: <http://www.otago.ac.nz/study/academicintegrity/index.html>

## Assessment

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All material presented is examinable (except where stated otherwise) by internal assessment and the final examination. All-important assessment information such as due dates and times, content, guidelines and so on will be discussed at lectures and, where appropriate, detailed on Blackboard. *Students are responsible for ensuring that they are aware of this information, keeping track of their own progress, and catching up on any missed classes.*

Assessment	Date	% of final grade
Assignments	Thursday 28 March August due: 10am (Assignment 1) Friday 26 April May due: 10am (Assignment 2) During week 12 more information TBC (Assignment 3)	45% (3 x 15%)
Final Exam	TBA	55%

## **Course Requirements**

Students must obtain a grade of 50/100 overall to pass BSNS115.

## **Assignments**

There are three assignments. The first relates to Financial Accounting (weeks 1-4), the second to Cost Accounting (weeks 5-8) and the third to Information Systems (weeks 9-12). The last assignment is in the form of a Blackboard Test. More information about the assignments will be provided in lectures and on Blackboard.

Please see the final two pages of this document if you wish to apply for special consideration for the assignments. This will only be granted in circumstances where the conditions described are met.

## **Quality Assurance**

At the Otago Business School we monitor the quality of student learning and your learning experience. Your assessed work may be used for assurance of learning processes, such as evaluating the level of achievement of learning outcomes, with the aim of improving the quality of our programmes. All material used for quality assurance purposes will be treated as confidential and the outcome will not affect your grades.

## Learning Outcomes

Learning Outcome	Assignments	Final Exam	Total
To understand enough of the principles of management accounting and financial accounting to be financially literate.	√	√	
To be able to read and interpret financial statements and management accounting information; to be able to ask appropriate questions about statements and to understand answers phrased in accounting language.	√	√	
To understand the role of information in the operation of businesses, and how the use of relevant information is supported by different types of information systems; to understand the role of information and communication technology in developing new business models and competitive advantage.	√	√	
To appreciate the ethical issues associated with all of the above.	√	√	
<b>Total</b>	45%	55%	100%

## Course Calendar

Week	Topics	Other Information
1	<b>Introduction and Financial Accounting</b> – Admin and introduction to the course Introduction to Accounting and the Accounting Elements	No tutorial this week
2	<b>Financial Accounting</b> – Cash & Accrual Accounting, The Accounting Equation, Transaction Analysis.	Tutorial 1
3	<b>Financial Statements</b> – The Balance Sheet, & The Statement of Changes in Owners' Equity.	Tutorial 2
4	<b>Financial Statements</b> – The Income Statement & The Cash Flow Statement.	Tutorial 3
5	<b>Cost Concepts</b> - Ethics, Cost behaviour. Cost volume profit (CVP) analysis and break even analysis.	<i>Assignment 1 due (Thursday)</i> Tutorial 4
<b>MID-SEMESTER BREAK</b>		
6	<b>Product Costing</b> – Indirect and direct costs, overhead allocation rates, product costing, and pricing using all available information.	Tutorial 5
7	<b>Relevant Costing</b> – Short term decision making in business, make or buy, scarce resources, special orders.	Tutorial 6
8	<b>Budgets</b> – Flow of information, behavioural aspects, the production budget, the purchases budget and cash receipts budget.	<i>Assignment 2 due (Friday)</i> Tutorial 7
9	<b>Information Systems</b> – Introducing Information Systems Part 1. How do Information Systems work? Part 1a. Processes	Tutorial 8
10	<b>Information Systems</b> – Part 1b. Data Part 1c. Users & Interfaces Part 1d. Networks & Architecture	Tutorial 9
11	<b>Information Systems</b> – Part 2. What are Information Systems for? Part 2a. Strategy Part 2b. Accounting	Tutorial 10
12	<b>Information Systems</b> – Part 2c. External relations Part 2d. Planning & Integration Part 2e. Ethics	Tutorial 11 <i>Assignment 3</i>
13	<b>Revision</b>	Tutorial 12

The above schedule is subject to change.

## **Internal Assessment Application for Special Consideration: BSNS115**

Students in BSNS115 are expected to be available for any and all internal assessments. During semester time, we expect that you will be on campus, as our papers are taught on campus, not by distance. We will only accept absence from assessment or extensions to deadlines for the following reasons:

- Serious medical impairment
- Death of an immediate family member
- Another university internal exam at exactly the same time (not another assignment due on the same day)
- National or international representative sport commitment
- Wedding (if part of the wedding party, ie bridesmaid, groom etc)

Any other reason is at the course coordinators discretion but will usually be denied extension or permission for absence.

**Please note ALL of the reasons stated above MUST have supporting documentation.**

For example, if your reason is health related, you must provide a medical certificate. If it is for a wedding, you need to provide evidence of you being part of the wedding party and a travel itinerary (if appropriate). Holidays are not an acceptable reason for missing an internal assessment. Only exceptional circumstances beyond your control will be accepted as a reason for non-attendance.

### **Process:**

If you choose to apply for absence from an assessment or an extension to a deadline, then you need to follow the following steps:

- 1. Fill in the form that follows these instructions.**
- 2. Submit the form with your supporting document(s) to the course coordinator within 5 working days of the due date.**

There is no guarantee that your application will be successful, if your application is denied, then you will be required to attend the assessment, or forego the grades. You will be contacted via your student email address with a decision. If you have a medical emergency at the time of your assessment, please submit your application as soon as practicable. If your application is successful, then the course coordinator will decide and inform you of the consequences of this. For example, if you miss a midterm exam, then you will usually be required to sit a special exam that will be held usually within 1-2 weeks of the assessment. This will be at a non-negotiable time.

**Any issues regarding final examinations are dealt with via the Examinations Office**

