



BUSINESS SCHOOL  
Te Kura Pakihi

## COURSE OUTLINE

# ***ACCT306*** ***Accounting Information Systems***

Semester Two, 2020

This course outline contains information specific to this paper. For more general information common to your papers, please refer to the COMMERCE\_UG\_2018: Commerce Undergraduate Students site on Blackboard.

## Paper Description and Aims

Accountants have to perform four basic roles with respect to information technology, namely; users of IT, managers of IT and related information systems, designers of information systems and evaluators of information systems. In order to perform these roles effectively, accountants need to understand the organization and how organizational processes generate information important for managerial decision making. To ensure effective and efficient documentation of processes and systems—and to participate in improvements to processes and systems—accountants must be business analysts. This course aims to provide students with a wide variety of technology and business analysis concepts and skills. The course is designed to show how current changes in accounting and technology affect accountant's future roles. This course in particular takes a broad view of accounting information systems that emphasizes the accountants' roles in the use, management, design, and evaluation of the systems and the management information that they produce. This helps accounting students in experiencing the benefit of learning information technology/information services (IT/IS) concepts and using IT/IS skills in accounting. The course mainly focus on business processes, business requirements, how information technology supports those requirements, and how accountants contribute. The business processes involves in handling a large amounts of data and it also involves retrieving data for decision making. This course uses Ms Access to implement databases and retrieve data using SQL related to sales and purchases business processes.

Many small and medium sized business use an accounting package to document their financial transactions and to produce financial statements. XERO is one of those packages that is commonly used in New Zealand. Thus, this course also provides hands-on experience on using a cloud based accounting software, XERO via XERO Life Long Learning Platform (XLLP).

ACCT 306      Accounting Information Systems      18 points

Prerequisite: ACCT211, ACCT222 and 54-points at 200 level papers

## Learning Outcomes

This course aims to provide students with an overall knowledge and understanding of accounting information systems and implications of their use in modern business. The course examines the application of accounting information systems in business particularly in supporting strategic and operational decision-making and operations. The course also covers information systems documentation techniques and how AIS are used to record and enable business processes and transaction processing. The course includes critical evaluation of internal controls, fraud, cybercrime and information system controls in a business. Contemporary issues including cyber security, big data and information management are also covered. Students also get hands on experience on using cloud based accounting software, XERO and a relational data base – Ms Access.

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

1. Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Analyze information flows in an organization and develop conceptual models of organizational relationships.
3. Use the software package Ms ACCESS™ to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques:
  - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
  - b. Employ model-building techniques to quantify problems or test solutions.
6. Use and apply prevalent business-related technology:
7.
  - a. Appropriately use database applications, and other software to build models and relational databases.
8. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
9. Develop and communicate reasonable recommendations for technology use in organizations.
10. Use a cloud based accounting software (XERO)

## Teaching Staff

### Paper Coordinator

Name: Dr Dinithi Ranasinghe

Office: Co 341

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Office Hours: Tuesday 1 to 2 pm, Wednesday 2 to 3 pm and Thursday 2 to 3 pm (COM 341) or via zoom: Join from PC, Mac, iOS or Android: <https://otago.zoom.us/j/7926313150?pwd=RINKbWNtMDBiYWNod3FBMVRCRmhCdz09>

Password: 864704

## Class Representatives

Class representatives are an important means of communication between students and staff. Contact details for your student class representatives can be found on the Blackboard page for this paper.

## Course Delivery

Lecture Day/Time: Wednesday 1300 to 1350 hrs

Room: ARCH3

Seminars Day/Time: Seminars: S1 – Tuesday 1000 to 1100 hrs, S2 – Tuesday 1100 to 1200 hrs and S3 – Tuesday 1400 to 1500 hrs (***no seminar will be held in week 01***)

Labs Day/Time: Wednesday 1100 to 1150 hrs, Thursday 1000 to 1050 hrs, Thursday 1100 to 1150 hrs and Thursday 1300 to 1350 hrs

Ms Access labs from week 2 to week 7

XERO labs from week 8 to week 11

Every week students must attend one 50 minute **lecture**. Key concepts are discussed during the lectures. Lectures are supported by readings. Explanation of each concept will be followed by interactive quizzes, short questions and some discussions question will also be covered during the lecture itself. Refer to the lecture schedule for each week's topics and readings. It is essential that the week's chapter(s) are read before coming to class, and reviewed again afterwards. Students are strongly advised to have a copy of the questions that are discussed

**Interactive Seminars:** In addition to the lecture, every week, students must attend one 50-minute seminar. Seminars are highly interactive. (Please see e-vision for the streams). Problems, case studies and quizzes are also discussed during the seminars.

**Computer labs:** Students must attend one 50-minute computer lab session per week (please see e-vision for computer lab streams). Students are required to familiarize themselves with the materials covered during labs before they attend the lab session (material available on the Blackboard). **It is strongly recommended that the students watch the videos (via the provided links on the Black Board) before attending the lab sessions.**

In this course, it is encouraged that the students take the initiative and to seek help and assistance according to your own individual needs. Given the pace of change in the information and communication technology in the world, the students are strongly encouraged to keep themselves aware about the changes by reading various materials available in different media. Self-directed learning is encouraged and the students need to take responsibility for their own learning. While we will make every attempt to provide information and to support you, we will not keep reminding you about everything you need to do.

Students are strongly encouraged to participate in the lectures, seminars and labs as they provide a complete package to achieve the learning outcomes. Participation in seminars and labs are essential in completing this course.

It is essential that the students read at least the recommended chapters in the text book before attending the lectures and seminars. Seminars are interactive and the students are required to get prepared and ready to answer MCQs and short questions before attending the seminars. Further, students are expected to actively participate during seminars.

Office hours are available to all students on a drop-in basis; you do not need an appointment. You can come with any questions concerning the content of the paper, administrative concerns or course advice in general. For anything that requires an individual meeting, outside the office hours, please contact the co-ordinator for an appointment.

When sending emails, be sure to include "ACCT 306" in the subject line. Your emails will be answered within one business day.

Students are expected to complete the weekly readings according to the Lecture Schedule, as well as any extra readings and research for the assessments as listed. The weekly assignments are to be brought to the tutorial sessions already completed. There is further information below, in the section describing assessments for this paper.

## Course Learning Resources

### **Text book**

The required textbook is. Richardson, V. J., Chang, C. J. and Smith, R. (2020). Accounting Information Systems. *McGraw-Hill Education*.

**OR**

Richardson, V. J., Chang, C. J. and Smith, R. (2018). Accounting Information Systems. *McGraw-Hill Education*.

As this course is subject to change due to the nature of rapid development in information technology, students need to have access to either of the above edition(s).

It is available from the University Book Shop and at the Library.

Link below provides details on eBook purchases from the publisher

The University Library provides a multitude of other resources for students as well as textbooks. These include subject guides, research resources, and citation styles. As well as an extensive range

of books, there is an Audio-visual Centre that contains many interesting and useful videos, documentaries and other resources.

Check it all out at <http://www.library.otago.ac.nz/services/undergrad.html>

If you are unfamiliar with the University Library and all its facilities, please sign up for a tour at the beginning of the semester.

## Blackboard

<https://blackboard.otago.ac.nz/> provides you with access to course materials, class notices, and resources. Blackboard is used to email the whole class so it is important that you check your student email and *Blackboard* regularly.

Further information about student support, learning support and information, academic integrity and other University resources for students is available on the COMMERCE\_UG\_2017: Commerce Undergraduate Students site on Blackboard.

## Student Webmail

We will use your student email account to email you information relevant to your programme. To forward your University email address to an email address that you use regularly:

1. Log into your StudentMail account (<http://www.otago.ac.nz/smlanding/>) using your student username and password.
2. Click the **Cog** button (top right corner).
3. Click on **Mail** under **Your App Settings**.
4. Under **Accounts** on left hand side, select **Forwarding**.
5. Under the Forwarding heading, type in the email address you want your email to be forwarded to. You can also choose to have a copy of these emails kept on your StudentMail account, so please check the box if you would like this.
6. Click the **Save** button.

## Assessment

All material presented is examinable (except where stated otherwise) by assignments 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	Due date	% of final grade	Requirements to pass this paper
XERO™ assignment	Due by Friday 25 September 5.00 pm	20%	
MS Access™ lab test	Thursday 20 August	20%	Location of the labs will be announced later

	from 5.00 to 6.50 pm		
Final Exam	TBC	60%	at least 45% of the available marks (45/100) in order to pass the paper

## Course Requirements

### "XERO assignment (20%)"

This is intended to assess your ability to setup a company on cloud based accounting software, XERO, record more frequent and infrequent transactions and finally generate reports. More information on this assessment and the marking rubric will be available during lectures and on Blackboard.

### "MS Access exam (20%)"

This intends to assess your ability to implement a UML class diagram (theory which will be taught in the class), in an MS Access database and to write SQL to retrieve data from the database to answer queries for decision making.

### Final Exam (60%)

The Final Exam will be held during the official University examination time. We have no say in when this will be. If you have any problems with time and/or date, you need to contact the Examinations Office in the Registry Building.

The final exam will cover all topics covered throughout the semester. All material presented during the semester is examinable (except where stated otherwise). This must be passed with at least 45% of the available marks (45/100) in order to pass the paper. If the students achieved less than 45% in the final exam but their calculated course marks are greater than 45%, then they will still fail the course and this will be designated by the words "Failed compulsory assessment" on their final course results.

Late Assignments:

Late assignment will be handled on case-by-case basis. Please contact the course co-ordinator.

Referencing Style and Style Guide

For this paper the referencing style is (*e.g. Harvard, Chicago, APA, etc*). Here is a link to the style guide: (*insert link*) Style guides are also available on the University Library website: <http://www.otago.ac.nz/library/quicklinks/citation/index.html>

## Learning Outcomes

Learning Outcome	Seminar/lab Activities	XERO™ assignment	ACCESS™ Exam	Final Exam	Total
1. Describe in detail the purpose of accounting information systems and the links between business	*			*	

structure, processes, performance, and information systems.					
2. Analyze information flows in an organization and develop conceptual models of organizational relationships.	*		*	*	
3. Use the software package MS ACCESS™ to implement the conceptual models of information systems	*		*	*	
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.	*			*	
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques: a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios. b. Employ model-building techniques to quantify problems or test solutions.	*		*	*	
7. Use and apply prevalent business-related technology: a. Appropriately use database applications to build models and relational databases. b. Recognize commonly used information architectures. c. Describe risks and related issues about privacy, and security considerations. d. Develop and communicate reasonable recommendations for technology use in organizations.	*		*	*	
7. Develop skills in using cloud accounting system (XERO)	*	*			
<b>Total</b>		20%	20%	60%	100%

# Course Calendar

	Week Commencing	Topic	Reading	Notes
1	Monday 6 July	Introduction to the course Accounting Information Systems and Firm Value	Reading Chapter 1 (Richardson et al., 2018)	No labs or seminars this week
2	Monday 13 July	Introduction to business process: sales and purchases processes	Reading Chapter 5 & 6 (Richardson et al., 2018)	MS Access lab session 1
3	Monday 20 July	System Documentation Structure models i	Reading Chapter 3 (Richardson et al., 2018)	MS Access lab session 2
4	Monday 27 July	System documentation Structure models ii	Reading Chapter 5 & 6 (Richardson et al., 2018)	MS Access lab session 3
5	Monday 3 August	System documentation Activity models i	Reading Chapter 2 (Richardson et al., 2018)	MS Access lab session 4
6	Monday 10 August	System documentation Activity models ii	Reading Chapter 5 & 6 (Richardson et al., 2018)	MS Access lab session 5
7	Monday 17 August	Data Analytics in Accounting	Additional reading will be provided	MS Access lab session Revision  <b>MS Access lab exam this week</b>
<b>Mid Semester Break 24 – 28 August</b>				
8	Monday 31 August	Information Security and Computer Fraud	Reading Chapter 12 (Richardson et al., 2018)	XERO lab session 1
9	Monday 7 September	AIS and Internal Controls Monitoring and auditing of AIS	Reading Chapter 11 (Richardson et al., 2018)	XERO lab session 2
10	Monday 14 September	Guest lecture: BY Mr. Brett Wilgar “anomalies and fraud detection in the firms using XERO and MYOB”	Reading Chapter 13 (Richardson et al., 2018)	XERO lab session 3
11	Monday 21 September	SDLC and Evaluation of AIS	Reading Chapter 16 (Richardson et al., 2018)	XERO lab session 4 <b>XERO assignment due this week</b>
12	Monday 28 September	Technology concepts (Block chain guest lecture by Dr. John Williams)	Additional reading	No labs this week

13	Monday 5 October	Revision		No labs this week
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**Lectures End Friday 9 October 2020**  
**University Exam Period 14 October – 6 November 2020**

## Disclaimer

While every effort is made to ensure that the information contained in this document is accurate, it is subject to change. Changes will be notified in class and via Blackboard. Students are encouraged to check Blackboard regularly. It is the student's responsibility to be informed.