BUSINESS SCHOOL
Te Kura Pakihi

COURSE OUTLINE

ACCT306
Accounting Information Systems

Semester Two, 2017

This course outline contains information specific to this paper. For more general information common to your papers, please refer to the COMMERCE_UG_2017: Commerce Undergraduate Students site on Blackboard.

Paper Description and Aims

Accounting can be defined as an information system that supports business processes and decision making. This course explores business processes and transaction cycles, related internal controls, and the use of computers as tools for the collection, organization, analysis and reporting of accounting data. In this course, students also learn basic system documentation techniques, database concepts and AIS development strategies. Course also includes brief discussions on cybercrimes and threats to technology-based accounting systems. Rapid development of information technology and the trends of using IT in different disciplines have driven modern businesses to use big data, data analytics and cloud solutions in accounting functions. Students get hands-on experience on using a cloud based accounting software, XERO and visual analytics software, SAS VA. In addition, students will learn new developments in accounting such as XBRL and other information systems such as ERP.

The course has four sections, namely;

- Business processes and cycles
- Internal controls, cybercrime, fraud and threats to accounting systems
- Developing skills in using a cloud based accounting software (XERO) and visual analytics software (SAS VA)
- Current developments and trends in accounting systems

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 (e.g. transactions cycles including revenue, expenditure etc). 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 visual analytics software, SAS VA.

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

1. Explain basic concepts of Accounting Information Systems, business processes and the application of Accounting Information Systems in businesses and organisations
2. Prepare and use information systems documentation techniques to understand and document information systems
3. Explain how AIS are used to record and enable business processes and transaction processing
4. Explain the basic database concepts and identify a suitable strategy for selecting an AIS system for a business
5. Critically evaluate internal controls, fraud, cybercrime and information system controls in a business
6. Gain an understanding of and being up-to-date on contemporary issues (e.g. big data, cybersecurity, data analytics, XBRL, ERP etc.)
7. Use cloud accounting system (XERO) and visual analytics software (SAS VA)

Teaching Staff

Paper Coordinator
Name: Dr Dinithi Ranasinghe
Office: Co 341
Email: dinithi.ranasinghe@otago.ac.nz
Office Hours: Tuesday 1.00 to 3.00 pm and Wednesday 2.00 to 3.00 pm

Jelita Noviarini will be in the Department to process streaming changes from Wednesday 12 July – Friday 21 July incl. 11 - 12noon & 2 - 4pm, in room 3.01.

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: Monday 1400 to 1500 hrs
Room: ARCH3

Seminars Day/Time: Seminars: S1 - Tuesday 0800 to 1000 hrs, S2 – Tuesday 1600 to 1800 hrs and S3 - Wednesday 1200 to 1400 hrs

Labs Day/Time: B1- Wednesday 1000 to 1200, B2 – Wednesday 1600 to 1800 and B3 – Thursday 1000 to 1200 (labs are held in weeks 30 to 34 only)

Every week students must attend one 50 minute **lecture**. Key concepts are discussed during the lectures. Lectures are supported by readings. 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.

Interactive Seminars: In addition to the lecture, every week, students must attend one 110-minute seminar. Seminars are highly interactive. (Please see e-vision for the streams). Students are grouped (five students per group) in the first/second seminar and the groups are expected to sit together in each seminar throughout the semester. Problems, case studies and quizzes are discussed during the seminars. The groups are expected to present their solutions and must participate actively during the class discussions.

Computer labs: Students must attend one 110-minute computer lab session per week from week three to week seven (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).

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. Lectures only covers the basic concepts and

definitions and all important application will be covered during the seminars and labs. Therefore, 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 groups are required to get prepared and have their written submissions ready before attending the seminars. Further, groups 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, please contact the co-ordinator or the Reception Desk (3rd floor, Commerce Building) for an appointment.

When sending emails, be sure to include "ACCT 306" in the subject line. Your emails will be answered on a regular basis, but not instantly. If there is something that requires a prompt response, please indicate this in the subject line.

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 **Romney, M. B., Steinbart, P. J., Mula, J. M., McNamara, R., and Tonkin, T. (2013) Accounting Information Systems, Pearson.**

As this course is subject to change due to the nature of rapid development in information technology, students need to have access to the above edition.
It is available from the University Book Shop and at the Library.

Link below provides details on eBook purchases from the publisher http://www.pearsoned.co.nz/9781442542594

Recommended Resources

- Gelinas, U J, Dull, R B, & Wheeler, P R, (2014) Accounting Information Systems, 10th International Edition, Cengage
- Simkin, M. G., Rose, J. M., and Norman, C. S. (2012) Core Concepts of Accounting Information Systems, 12th Edition, John Wiley & Sons, Inc. ISBN: 978-1-118-02230-6
- Further online resources will be available on the Blackboard during the course

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
Participation in seminars		0%	Terms requirement: student should attend at least eight seminars
Individual assignment: Deliverable 1: Deliverable 2:	 11 August 25 August	20%	
Group Assignment	29 September	20%	
Final Exam	TBC	60%	at least 50% of the available marks (50/100) in order to pass the paper

Course Requirements

"Individual assignment (20%)"

This individual assignment consists of two deliverables.

Deliverable 1 (10%): This part of the assignment 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.

Deliverable 2 (10%): Use of technology in accounting profession is an increasing trend and will provide both opportunities and challenges for future accountants. This assignment gets students to identify those trends and assess how to capitalize on opportunities and address threats. You are required to submit a written report on "*Use of big data, data analytics and cloud solutions in accounting profession*". This part of the assignment is intended to assess your ability to define scope of problem, acquire relevant information, organise and critically evaluate information and draw valid conclusions and make appropriate reflections. Further guidance will be provided during lectures, seminars and on the Blackboard. It is strongly advisable to attend the guest lecture as it may provide you with examples that you can bring into your report.

"Group Assignment (20%)"

Topic for this assignment will be announced in due course. The assignment needs to be done in groups. The presentation is worth of 10% and the final report is worth of 10%. More information on this assignment and the marking rubric will be provided during lectures, seminars and on Blackboard. As 300-level students, high level of professionalism is expected when working in groups. The group members should be able to divide the work equally among the group members, and it is the responsibility of the group members to not to encourage free-riders.

"In-Class Assignments (terms requirements)"

Students are grouped in the first seminar and the groups are expected to sit together in each seminar throughout the semester. There should be five members in one group. Students are allowed to form their own five-member groups. Each seminar will consist of several activities such as discussion questions and problem solving. It is very important that all students attend and actively engage in the activities during the seminars, because the concepts, technical competencies and critical thinking skills will be developed by these activities. Those students who do not attend and participate in seminar activities will find it harder to grasp the contents and skills of this course unit.

Terms requirement:

Out of eleven (11) seminars, one student should attend at least eight (8) seminars in order to be eligible to sit the final exam.

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 be three hours long, and this must be passed with ***at least 50% of the available marks (50/100) in order to pass the paper.*** If the students achieved less than 50% in the final exam but their calculated course marks are greater than 50%, then they will still fail the course and this will be designated by the words "Failed compulsory assessment" on their final course results.

The final exam will cover all topics covered throughout the semester. All material presented during the semester is examinable (except where stated otherwise).

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	Group Assignment	Individual assignment	Final Exam	Total
1. Explain basic concepts of Accounting Information Systems, business processes and understand the role of Accounting Information Systems in businesses and organizations	*	*		*	
2. Prepare and use information systems documentation techniques to understand and document information systems	*			*	
3. Explain how AIS are used to record and enable business processes and transaction processing	*		*	*	
4. Critically evaluate internal controls, fraud, cybercrime and information system controls in a business	*	*		*	
5. Gain an understanding of and being up-to-date on contemporary issues (e.g. big data, cybersecurity, data analytics etc.)	*	*		*	
6. Develop skills in using cloud accounting system (XERO)	*		*		
7. Develop skills in using visual analytics software (SAS VA)	*				
Total		20%	20%	60%	100%

Course Calendar

Lecture/ Seminar/Lab Number (uni. week)	Week Commencing*	Topic	Reading	Lab	Notes
01 (Week 28)	Monday 10th July	Introduction to AIS	Chapter 01		
02 (Week 29)	Monday 17th July	Introduction to business processes/transaction cycles & internal controls	Chapter 02 & 05		
03 (Week 30)	Monday 24th July	Systems documentation techniques	Chapter 03	Lab sessions (XERO)	
04 (Week 31)	Monday 31st July	Use of big data, data analytics and cloud solutions in accounting profession ***(Guest Lecture)***	Additional reading	Lab sessions (XERO)	
05 (Week 32)	Monday 7th August	Database concepts	Chapter 04	Lab sessions (XERO)	*Individual assignment Deliverable 1 due Friday 11th August by 5.00pm*
06 (Week 33)	Monday 14th August	Revenue cycle & Controls	Chapter 07	Lab sessions (SAS VA)	
07 (Week 34)	Monday 21nd August	Expenditure cycle & Controls	Chapter 08	Lab sessions (SAS VA)	*Individual assignment Deliverable 2 due by Friday 25th August 5.00pm*
Mid semester break					
08 (Week 36)	Monday 4th September	General Ledger & Reporting Cycle with Controls	Chapter 11		
09 (Week 37)	Monday 11th September	AIS development strategies	Chapter 06		Group presentations
10 (Week 38)	Monday 18th September	Fraud, Ethics & Cybercrime	Additional reading		Group presentations
11 (Week 39)	Monday 25th September	Technology concepts I (XBRL)	Chapter 12 & 13		Group presentations *Group assignment report due by Friday 29 September 5.00 pm*
12 (Week 40)	Monday 2nd October	Technology concepts II (ERP & CRM)	Additional reading		Group presentations
13 (Week 41)	Monday 9th October	Review			

Lectures end Friday 13 October 2017
University Exam Period 16 October – 11 November 2017

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.