



ACCT19066 Accounting Systems and Assurance

Term 1 - 2017

Profile information current as at 24/04/2024 12:50 am

All details in this unit profile for ACCT19066 have been officially approved by CQU University and represent a learning partnership between the University and you (our student). The information will not be changed unless absolutely necessary and any change will be clearly indicated by an approved correction included in the profile.

General Information

Overview

This unit is designed to provide you with knowledge of the role technology plays in collecting, recording, storing and communicating accounting information. You will integrate your knowledge of accounting information systems and internal control techniques to analyse and evaluate existing and proposed systems. Control principles and procedures which prevent unethical practices such as computer fraud and abuse are also examined.

Details

Career Level: *Undergraduate*

Unit Level: *Level 2*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites

Prerequisites: ACCT19084 and COIS11011

Important note: Students enrolled in a subsequent unit who failed their pre-requisite unit, should drop the subsequent unit before the census date or within 10 working days of Fail grade notification. Students who do not drop the unit in this timeframe cannot later drop the unit without academic and financial liability. See details in the [Assessment Policy and Procedure \(Higher Education Coursework\)](#).

Offerings For Term 1 - 2017

- Brisbane
- Distance
- Melbourne
- Rockhampton
- Sydney

Attendance Requirements

All on-campus students are expected to attend scheduled classes - in some units, these classes are identified as a mandatory (pass/fail) component and attendance is compulsory. International students, on a student visa, must maintain a full time study load and meet both attendance and academic progress requirements in each study period (satisfactory attendance for International students is defined as maintaining at least an 80% attendance record).

Website

[This unit has a website, within the Moodle system, which is available two weeks before the start of term. It is important that you visit your Moodle site throughout the term. Please visit Moodle for more information.](#)

Class and Assessment Overview

Recommended Student Time Commitment

Each 6-credit Undergraduate unit at CQUniversity requires an overall time commitment of an average of 12.5 hours of study per week, making a total of 150 hours for the unit.

Class Timetable

[Regional Campuses](#)

Bundaberg, Cairns, Emerald, Gladstone, Mackay, Rockhampton, Townsville

[Metropolitan Campuses](#)

Adelaide, Brisbane, Melbourne, Perth, Sydney

Assessment Overview

1. **Online Quiz(zes)**

Weighting: 20%

2. **Written Assessment**

Weighting: 20%

3. **Practical Assessment**

Weighting: 10%

4. **Examination**

Weighting: 50%

Assessment Grading

This is a graded unit: your overall grade will be calculated from the marks or grades for each assessment task, based on the relative weightings shown in the table above. You must obtain an overall mark for the unit of at least 50%, or an overall grade of 'pass' in order to pass the unit. If any 'pass/fail' tasks are shown in the table above they must also be completed successfully ('pass' grade). You must also meet any minimum mark requirements specified for a particular assessment task, as detailed in the 'assessment task' section (note that in some instances, the minimum mark for a task may be greater than 50%). Consult the [University's Grades and Results Policy](#) for more details of interim results and final grades.

CQUniversity Policies

All University policies are available on the [CQUniversity Policy site](#).

You may wish to view these policies:

- Grades and Results Policy
- Assessment Policy and Procedure (Higher Education Coursework)
- Review of Grade Procedure
- Student Academic Integrity Policy and Procedure
- Monitoring Academic Progress (MAP) Policy and Procedure – Domestic Students
- Monitoring Academic Progress (MAP) Policy and Procedure – International Students
- Student Refund and Credit Balance Policy and Procedure
- Student Feedback – Compliments and Complaints Policy and Procedure
- Information and Communications Technology Acceptable Use Policy and Procedure

This list is not an exhaustive list of all University policies. The full list of University policies are available on the [CQUniversity Policy site](#).

Previous Student Feedback

Feedback, Recommendations and Responses

Every unit is reviewed for enhancement each year. At the most recent review, the following staff and student feedback items were identified and recommendations were made.

Feedback from Student feedback

Feedback

It would be helpful if assessments could give clearer explanations about what is required.

Recommendation

Clearer explanations about what is required with assessments along with marking guidelines will be provided.

Action

Assessments and marking guidelines were provided with clearer explanations.

Unit Learning Outcomes

On successful completion of this unit, you will be able to:

1. Identify the role of AIS and internal controls in producing quality financial information
2. Describe the fundamental concepts of database systems
3. Compare the control frameworks for an AIS and critically evaluate their effectiveness on the internal control environment
4. Discuss the ways and remedies of unethical practices relating to computer fraud and the issues relating to systems reliability
5. Apply the knowledge of AIS to solve problems relating to key business decisions

Alignment of Learning Outcomes, Assessment and Graduate Attributes



Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes				
	1	2	3	4	5
1 - Online Quiz(zes) - 20%	•	•	•	•	
2 - Written Assessment - 20%	•	•	•	•	•
3 - Practical Assessment - 10%	•				•
4 - Examination - 50%	•	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
1 - Communication	•				

Graduate Attributes	Learning Outcomes				
	1	2	3	4	5
2 - Problem Solving			•	•	•
3 - Critical Thinking			•		
4 - Information Literacy					
5 - Team Work					
6 - Information Technology Competence		•	•		•
7 - Cross Cultural Competence					
8 - Ethical practice					•
9 - Social Innovation					
10 - Aboriginal and Torres Strait Islander Cultures					

Alignment of Assessment Tasks to Graduate Attributes

Assessment Tasks	Graduate Attributes									
	1	2	3	4	5	6	7	8	9	10
1 - Online Quiz(zes) - 20%	•			•		•		•		
2 - Written Assessment - 20%	•	•	•			•				
3 - Practical Assessment - 10%	•	•				•		•		
4 - Examination - 50%	•	•	•	•		•		•		

Textbooks and Resources

Textbooks

ACCT19066

Prescribed

Accounting Information Systems: Global Edition

Edition: 13th (2014)

Authors: Romney / Steinbart

Prentice Hall

UK

ISBN: 9781292060521

Binding: Paperback

Additional Textbook Information

There will also be an e-version of the textbook available for students to purchase. Students can access E-text via this link:

<http://www.pearson.com.au/9781292061085>

[View textbooks at the CQUniversity Bookshop](#)

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)

Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 6th Edition \(APA 6th edition\)](#)

For further information, see the Assessment Tasks.

Teaching Contacts

Kazi Islam Unit Coordinator

k.islam@cqu.edu.au

Schedule

Week 1 - 06 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Overview of accounting information systems and enterprise resource planning systems	1 & 2	Written assessment (Assessment 2) and Practical assessment (Assessment 3) are available from week 1

Week 2 - 13 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Systems documentation techniques	3	

Week 3 - 20 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Databases	4	

Week 4 - 27 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Computer fraud and abuse techniques	5 & 6	Two online quizzes (Assessment 1) available from Monday (27 March 17) 9:00 AM

Week 5 - 03 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Internal control and accounting information systems	7	

Vacation Week - 10 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Break		

Week 6 - 17 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Information security, confidentiality and privacy controls for reliability of information systems	8 & 9	

Week 7 - 24 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Auditing computer-based information systems	11	Online Quizzes Due: Week 7 Thursday (27 Apr 2017) 11:00 pm AEST

Week 8 - 01 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
AIS applications: the business cycles - I	12 & 13	

Week 9 - 08 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
AIS applications: the business cycles - II	15 & 16	Written Assessment Due: Week 9 Monday (8 May 2017) 11:00 pm AEST

Week 10 - 15 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Systems development and analysis	20	

Week 11 - 22 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Systems design and implementation	22	Practical Assessment Due: Week 11 Friday (26 May 2017) 11:00 pm AEST

Week 12 - 29 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Unit Review		

Review/Exam Week - 05 Jun 2017

Module/Topic	Chapter	Events and Submissions/Topic

Exam Week - 12 Jun 2017

Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Online Quizzes

Assessment Type

Online Quiz(zes)

Task Description

Assessment item 1 is an individual task. It includes two online quizzes (online tests 1 and 2) of 10 marks each. Each test consists of 20 questions of 0.5 marks each.

Number of Quizzes

1

Frequency of Quizzes

Other

Assessment Due Date

Week 7 Thursday (27 Apr 2017) 11:00 pm AEST

Online tests must be completed during the period that they are open.

Return Date to Students

Week 7 Friday (28 Apr 2017)

Results will be available in Moodle immediately after submission of each online test.

Weighting

20%

Assessment Criteria

For each question, there are four alternative answers including one correct answer. 0.5 mark will be provided based on the correctness of answer to each question. Relevant guidelines on moodle will help understand which chapters are important for each online test.

Referencing Style

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Identify the role of AIS and internal controls in producing quality financial information
- Describe the fundamental concepts of database systems
- Compare the control frameworks for an AIS and critically evaluate their effectiveness on the internal control environment
- Discuss the ways and remedies of unethical practices relating to computer fraud and the issues relating to systems reliability

Graduate Attributes

- Communication
- Information Literacy
- Information Technology Competence
- Ethical practice

2 Written Assessment

Assessment Type

Written Assessment

Task Description

Assessment item 2 provides options for completing it as an individual or group task. Students will be required to answer a number of questions and write a report in 2,000 words (excluding the executive summary, introduction, conclusion and references). Details of this assessment item will be available in Moodle at the commencement of the term.

If interested in doing this task in a group, on-campus students should notify their lecturer/tutor and flex (distance) students should notify the unit coordinator by Friday of Week 3 of the partner/s for this task. A group should consist of minimum 2 and maximum 4 students. Students who are completing this assessment task in a group should be able to communicate their group members via emails and group forums in moodle.

Assessment Due Date

Week 9 Monday (8 May 2017) 11:00 pm AEST

Late penalty may apply if this assessment item has not been submitted by the due date or an extension of late

submission has not been granted.

Return Date to Students

Week 11 Friday (26 May 2017)

Weighting

20%

Assessment Criteria

Assessment item 2 will be marked on the basis of depth of knowledge and presentation skills (e.g., grammar, punctuation, and referencing) demonstrated through a written report. Students need to refer to the specific assessment criteria and any relevant advice posted on the unit website by the unit coordinator. It is essential that students regularly check moodle website.

Referencing Style

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Identify the role of AIS and internal controls in producing quality financial information
- Describe the fundamental concepts of database systems
- Compare the control frameworks for an AIS and critically evaluate their effectiveness on the internal control environment
- Discuss the ways and remedies of unethical practices relating to computer fraud and the issues relating to systems reliability
- Apply the knowledge of AIS to solve problems relating to key business decisions

Graduate Attributes

- Communication
- Problem Solving
- Critical Thinking
- Information Technology Competence

3 Practical Assessment

Assessment Type

Practical Assessment

Task Description

Assessment item 3 is an individual task that requires a student to write a statement about his/her active engagement, experience in learning, communication and performance throughout the term.

Assessment Due Date

Week 11 Friday (26 May 2017) 11:00 pm AEST

This assessment report must be submitted by the due date.

Return Date to Students

Review period

Weighting

10%

Assessment Criteria

This assessment will be marked on the basis of each student's activities via moodle and demonstrated efforts to progress and perform while studying this unit. It is necessary that each student refer to the assessment criteria and relevant guidelines available in moodle at the commencement of the term.

Referencing Style

- [American Psychological Association 6th Edition \(APA 6th edition\)](#)

Submission

Online

Learning Outcomes Assessed

- Identify the role of AIS and internal controls in producing quality financial information

- Apply the knowledge of AIS to solve problems relating to key business decisions

Graduate Attributes

- Communication
- Problem Solving
- Information Technology Competence
- Ethical practice

Examination

Outline

Complete an invigilated examination.

Date

During the examination period at a CQUniversity examination centre.

Weighting

50%

Length

180 minutes

Exam Conditions

Closed Book.

Materials

Calculator - non-programmable, no text retrieval, silent only

Dictionary - non-electronic, concise, direct translation only (dictionary must not contain any notes or comments).

Academic Integrity Statement

As a CQUniversity student you are expected to act honestly in all aspects of your academic work.

Any assessable work undertaken or submitted for review or assessment must be your own work. Assessable work is any type of work you do to meet the assessment requirements in the unit, including draft work submitted for review and feedback and final work to be assessed.

When you use the ideas, words or data of others in your assessment, you must thoroughly and clearly acknowledge the source of this information by using the correct referencing style for your unit. Using others' work without proper acknowledgement may be considered a form of intellectual dishonesty.

Participating honestly, respectfully, responsibly, and fairly in your university study ensures the CQUniversity qualification you earn will be valued as a true indication of your individual academic achievement and will continue to receive the respect and recognition it deserves.

As a student, you are responsible for reading and following CQUniversity's policies, including the [Student Academic Integrity Policy and Procedure](#). This policy sets out CQUniversity's expectations of you to act with integrity, examples of academic integrity breaches to avoid, the processes used to address alleged breaches of academic integrity, and potential penalties.

What is a breach of academic integrity?

A breach of academic integrity includes but is not limited to plagiarism, self-plagiarism, collusion, cheating, contract cheating, and academic misconduct. The Student Academic Integrity Policy and Procedure defines what these terms mean and gives examples.

Why is academic integrity important?

A breach of academic integrity may result in one or more penalties, including suspension or even expulsion from the University. It can also have negative implications for student visas and future enrolment at CQUniversity or elsewhere. Students who engage in contract cheating also risk being blackmailed by contract cheating services.

Where can I get assistance?

For academic advice and guidance, the [Academic Learning Centre \(ALC\)](#) can support you in becoming confident in completing assessments with integrity and of high standard.

What can you do to act with integrity?



Be Honest

If your assessment task is done by someone else, it would be dishonest of you to claim it as your own



Seek Help

If you are not sure about how to cite or reference in essays, reports etc, then seek help from your lecturer, the library or the Academic Learning Centre (ALC)



Produce Original Work

Originality comes from your ability to read widely, think critically, and apply your gained knowledge to address a question or problem