



# ACCT19066 Accounting Systems and Assurance

## Term 1 - 2018

Profile information current as at 14/12/2025 12:37 pm

All details in this unit profile for ACCT19066 have been officially approved by CQUniversity 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 - 2018

- Brisbane
- Distance
- Melbourne
- 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 useful to be provided with more information in addition to the lecture slides

##### Recommendation

Further information will be provided and students will be advised about the availability of these additional resources.

##### 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 (14e) (2017)

Authors: Romney & Steinbart

Pearson Higher Ed

USA

ISBN: 9781292220086

Binding: Other

#### Additional Textbook Information

There is an e-version of the textbook. To purchase eBook, students can follow this link:

<http://www.pearson.com.au/pearsons-story/technology-learning/ebooks/us-ebook-purchasing/> However, if you prefer a paper version, you can purchase at the CQUni Bookshop here: <http://bookshop.cqu.edu.au>

[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](mailto:k.islam@cqu.edu.au)

## Schedule

### Week 1 - 05 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Overview of accounting information systems and enterprise resource planning systems	1 & 2	

### Week 2 - 12 Mar 2018

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

### Week 3 - 19 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Databases	4	

### Week 4 - 26 Mar 2018

Module/Topic	Chapter	Events and Submissions/Topic
Computer fraud and abuse techniques	5 & 6	
<b>Week 5 - 02 Apr 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Internal control and accounting information systems	7	
<b>Vacation Week - 09 Apr 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Week 6 - 16 Apr 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Information security, confidentiality and privacy controls for reliability of information systems	8 & 9	
<b>Week 7 - 23 Apr 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Auditing computer-based information systems	11	<b>Online Quizzes</b> Due: Week 7 Friday (27 Apr 2018) 11:45 pm AEST
<b>Week 8 - 30 Apr 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
AIS applications: the business cycles - I	12 & 13	<b>Written Assessment</b> Due: Week 8 Friday (4 May 2018) 11:45 pm AEST
<b>Week 9 - 07 May 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
AIS applications: the business cycles - II	15 & 16	
<b>Week 10 - 14 May 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Systems development and analysis	20	<b>Practical Assessment</b> Due: Week 10 Friday (18 May 2018) 11:45 pm AEST
<b>Week 11 - 21 May 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Systems design and implementation	22	
<b>Week 12 - 28 May 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Review/Exam Week - 04 Jun 2018</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Exam Week - 11 Jun 2018</b>		
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 (quiz 1 and quiz 2) of 10 marks each. Each test consists of 20 questions of 0.5 marks each. This assessment item will be available online in moodle from week 2.

**Number of Quizzes**

2

**Frequency of Quizzes**

Other

**Assessment Due Date**

Week 7 Friday (27 Apr 2018) 11:45 pm AEST

**Return Date to Students**

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 in moodle will help understand which chapters are important for each quiz.

**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 is an individual 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 in week 2.

**Assessment Due Date**

Week 8 Friday (4 May 2018) 11:45 pm AEST

**Return Date to Students**

Week 11 Monday (21 May 2018)

Marked assessments will be returned via moodle

**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

### Submission Instructions

Further instructions will be available in moodle

### 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. This assessment requires the submission of a small essay examining how AIS concepts are used in real-life company financial reporting. Details of this assessment item will be available in Moodle in week 5.

### Assessment Due Date

Week 10 Friday (18 May 2018) 11:45 pm AEST

### Return Date to Students

Week 12 Monday (28 May 2018)

Marked assessments will be returned via moodle

### Weighting

10%

### Assessment Criteria

This assessment will be marked on the basis of the quality of the essay on selected AIS concepts and their use in company financial reporting, student's communications through moodle regarding this assessment item and presentation skills (e.g., grammar, punctuation, and referencing).

### 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**

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