



ACCT20072 Accounting Systems and Information Assurance

Term 1 - 2017

Profile information current as at 25/04/2024 06:01 pm

All details in this unit profile for ACCT20072 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

When the CEO (Chief Executive Officer) or CFO (Chief Financial Officer) of a corporation signs a declaration on an annual report, stating that the financial statements provide a true and fair view of the company, how do they know that this is true? This unit offers an overview of the technology and control issues involved in acquiring a reasonable level of assurance that the accounting information provide to stakeholders, or to make decisions, is true and fair, accurate and timely. If you have successfully completed the unit ACCT29084 you should not enrol in this unit.

Details

Career Level: *Postgraduate*

Unit Level: *Level 9*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

Pre-requisites or Co-requisites

There are no requisites for this unit.

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
- 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 Postgraduate 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. **Written Assessment**

Weighting: 20%

2. **Practical and Written Assessment**

Weighting: 30%

3. **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 evaluations.

Feedback

More practical learning material and technology needed.

Recommendation

The unit delivery model will change from 2 hour lecture + 1 hour tutorial to a 3 hour workshop with greater focus on practical and interactive learning.

Unit Learning Outcomes

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

1. Research and critically reflect upon the importance of risk awareness and control plans for maintaining accurate and reliable accounting information.
2. Research and critically reflect upon the ethical imperatives of maintaining effective control of accounting information.
3. Construct effective control plans and report on their likely effectiveness.
4. Report on the critical role that accounting information systems play in processing and reporting accounting data and information from different business processes and cycles.
5. Evaluate critically the role that poor financial information has played in cases of poor corporate performance.
6. Demonstrate skills in the use of accounting software to record and report transactions in firms

Alignment of Learning Outcomes, Assessment and Graduate Attributes



Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes					
	1	2	3	4	5	6
1 - Written Assessment - 20%	•	•		•	•	•
2 - Practical and Written Assessment - 30%	•	•	•	•	•	•
3 - Examination - 50%	•	•	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
1 - Knowledge	○	○	○	○	○	○

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
2 - Communication	○	○	○	○	○	○
3 - Cognitive, technical and creative skills			○			○
4 - Research	○	○		○	○	
5 - Self-management						
6 - Ethical and Professional Responsibility		○				
7 - Leadership						
8 - 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
1 - Written Assessment - 20%	○	○		○				
2 - Practical and Written Assessment - 30%	○	○	○	○		○		
3 - Examination - 50%	○		○			○		

Textbooks and Resources

Textbooks

ACCT20072

Prescribed

Accounting Information Systems: Understanding business processes

Edition: 5th edn (2016)

Authors: Parkes A

John Wiley & Sons Australia, Ltd.

Brisbane, QLD, Australia

Binding: Paperback

Additional Textbook Information

This text will be available in ebook format only.

[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

Sally Chaplin Unit Coordinator

s.chaplin@cqu.edu.au

Schedule

Week 1 - 06 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to accounting information systems	1 & 2	

Week 2 - 13 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Database concepts	3 & 4	

Week 3 - 20 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Systems development	5	

Week 4 - 27 Mar 2017

Module/Topic	Chapter	Events and Submissions/Topic
Systems documentation	7	Online Quiz Assessment (Individual assignment) Due: Week 4 Tuesday (28 Mar 2017) 9:00 pm AEST

Week 5 - 03 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Internal controls	8 & 9	

Vacation Week - 10 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

Week 6 - 17 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
In-class test	Class attendance required.	

Week 7 - 24 Apr 2017

Module/Topic	Chapter	Events and Submissions/Topic
Transaction cycle: Revenue	10	

Week 8 - 01 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Transaction cycle: Expenditure	11	

Week 9 - 08 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
--------------	---------	------------------------------

Transaction cycle: General ledger and financial reporting 6 & 12

Week 10 - 15 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Auditing and governance of AIS	13	

Week 11 - 22 May 2017

Module/Topic	Chapter	Events and Submissions/Topic
Ethics and cybercrime	14	

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 Quiz Assessment (Individual assignment)

Assessment Type

Written Assessment

Task Description

Assessment item 1 consists of an open-book online quiz available on Moodle. The quiz will consist of a range of multiple-choice questions. You must complete this quiz **individually** within the time period indicated. You will not be able to re-open the quiz after this date. Therefore, it is your responsibility to complete the quiz within the specified time period

Assessment Due Date

Week 4 Tuesday (28 Mar 2017) 9:00 pm AEST

Available from 9.00am Monday 27th March to 9.00pm Tuesday 28th March 2017

Return Date to Students

Week 4 Wednesday (29 Mar 2017)

Results of the quiz will be automatically generated and will be displayed upon closing time of the quiz on Tuesday 28th March 2017 at 9.00pm. You can access your results on the course website via the Gradebook

Weighting

20%

Assessment Criteria

This assessment item will assess your knowledge and problem-solving skills in relation to the accounting information systems concepts covered in chapters 1 to 5 inclusive.

Referencing Style

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

Submission

Online

Submission Instructions

Students must complete the Online assessment via Moodle between 9.00am on Monday 27 March 2017 and 9.00pm on Tuesday 28 March 2017. Times are AEST (Queensland time) You must complete this quiz as soon as you click on it. You are only permitted to complete the quiz once. The quiz will remain available for 30 minutes.

Learning Outcomes Assessed

- Research and critically reflect upon the importance of risk awareness and control plans for maintaining accurate and reliable accounting information.

- Research and critically reflect upon the ethical imperatives of maintaining effective control of accounting information.
- Report on the critical role that accounting information systems play in processing and reporting accounting data and information from different business processes and cycles.
- Evaluate critically the role that poor financial information has played in cases of poor corporate performance.
- Demonstrate skills in the use of accounting software to record and report transactions in firms

Graduate Attributes

- Knowledge
- Communication
- Research

2 In-class practical and written assessment covering chapters 7 to 9 inclusive.

Assessment Type

Practical and Written Assessment

Task Description

This assessment requires you to attend class to prepare short answers to various scenarios within systems documentation and internal control environment. Marks will be allocated to: correctness of content, systems documentation skills, and writing skills.

Assessment Due Date

Please attend your lecture for week 6 to complete and submit this assessment.

Return Date to Students

Week 8 Thursday (4 May 2017)

Weighting

30%

Assessment Criteria

Part A: You will be assessed on your ability to analyse, construct and read systems documentation for an organisation's accounting system.

Part B: You will be assessed on your ability to demonstrate your analysis of a business situation or theoretical aspect in relation to internal controls.

Referencing Style

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

Submission

Offline

Submission Instructions

Hand in to your lecturer during week 6 lecture.

Learning Outcomes Assessed

- Research and critically reflect upon the importance of risk awareness and control plans for maintaining accurate and reliable accounting information.
- Research and critically reflect upon the ethical imperatives of maintaining effective control of accounting information.
- Construct effective control plans and report on their likely effectiveness.
- Report on the critical role that accounting information systems play in processing and reporting accounting data and information from different business processes and cycles.
- Evaluate critically the role that poor financial information has played in cases of poor corporate performance.
- Demonstrate skills in the use of accounting software to record and report transactions in firms

Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills
- Research
- Ethical and Professional Responsibility

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

No calculators permitted

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