



ACCT20072 Accounting Systems and Information Assurance

Term 1 - 2019

Profile information current as at 30/11/2025 09:23 pm

All details in this unit profile for ACCT20072 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

Given the pervasive nature of business information systems and technology generally, accountants are increasingly expected to be able to be competent in understanding the business processes and information systems in use in organisations. This unit offers you an overview of the technology and control issues associated with accounting information systems, ensuring you acquire a reasonable level of assurance that the accounting information provided to stakeholders is true and fair, accurate and timely.

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 - 2019

- Brisbane
- Melbourne
- Online
- 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. **Online Quiz(zes)**

Weighting: 10%

2. **In-class Test(s)**

Weighting: 30%

3. **Examination**

Weighting: 60%

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 Unit evaluation

Feedback

More practical examples of using accounting systems would be helpful

Recommendation

Workshops will be updated to include more practical examples

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 - Online Quiz(zes) - 10%	•	•		•	•	•
2 - In-class Test(s) - 30%	•	•	•	•	•	•
3 - Examination - 60%	•	•	•	•	•	•

Alignment of Graduate Attributes to Learning Outcomes

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

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
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 - Online Quiz(zes) - 10%	○	○		○				
2 - In-class Test(s) - 30%	○	○	○	○		○		
3 - Examination - 60%	○		○			○		

Textbooks and Resources

Textbooks

ACCT20072

Prescribed

Accounting Information Systems 5th ed

Edition: 5th (2016)

Authors: Parkes, Considine, Olesen, Blount

Wiley

Milton , Queensland , Australia

Binding: eBook

Additional Textbook Information

You can choose between an online only version and a paper + online version. The digital e-text is available directly from the publisher's online store website at:

<http://www.wileydirect.com.au/buy/accounting-information-systems-5th-edition/>

However, if you would prefer a print copy which includes eText access, the CQUni Bookshop will stock them here: <http://bookshop.cqu.edu.au> (search on the Unit code)

IT Resources

You will need access to the following IT resources:

- CQUniversity Student Email
- Internet
- Unit Website (Moodle)
- Microsoft Access
- Microsoft Excel
- MYOB Accountright Plus v19 or MYOB Student Edition

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

Kishore Singh Unit Coordinator

k.h.singh@cqu.edu.au

Schedule

Week 1 - 11 Mar 2019

Module/Topic	Chapter	Events and Submissions/Topic
Introduction to accounting information systems	1 & 2	No Computer Workshop this week

Week 2 - 18 Mar 2019

Module/Topic	Chapter	Events and Submissions/Topic
Database concepts	3 & 4	Microsoft Excel Computer Workshop 1

Week 3 - 25 Mar 2019

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

Systems development	5	Microsoft Excel Computer Workshop 2
Week 4 - 01 Apr 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Systems documentation	7	Microsoft Excel Computer Workshop 3
		Online MCQ Due: Week 4 Monday (1 Apr 2019) 11:00 pm AEST
Week 5 - 08 Apr 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Internal controls	8 & 9	Microsoft Access Computer Workshop 1
Vacation Week - 15 Apr 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Week 6 - 22 Apr 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Class attendance required for In-class test. You must attend class in Week 6 to complete Assessment 2. NOTE: Should your lecture day fall on a public holiday in week 6, your test will be held in your normal lecture time in week 7.		Assessment 2 The test will be done during your normal lecture time in Week 6. Please attend your normal class during this week. NOTE: Should your lecture day fall on a public holiday in week 6, your test will be held in your normal lecture time in week 7. Please attend your normal class during this week.
		In-Class Test Due: Week 6 Friday (26 Apr 2019) 5:00 pm AEST
Week 7 - 29 Apr 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Transaction cycle: Revenue	10	Microsoft Access Computer Workshop 2
Week 8 - 06 May 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Transaction cycle: Expenditure	11	MYOB Computer Workshop 1
Week 9 - 13 May 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Transaction cycle: General ledger and financial reporting	6 & 12	MYOB Computer Workshop 2
Week 10 - 20 May 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Auditing and governance of AIS	13	MYOB Computer Workshop 3
Week 11 - 27 May 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Ethics and cybercrime	14	MYOB Computer Workshop 4
Week 12 - 03 Jun 2019		
Module/Topic	Chapter	Events and Submissions/Topic
Unit review		No Computer Workshop this week
Review/Exam Week - 10 Jun 2019		
Module/Topic	Chapter	Events and Submissions/Topic

Assessment Tasks

1 Online MCQ

Assessment Type

Online Quiz(zes)

Task Description

- Online MCQ with 20 questions from Chapters 1, 2, 3 and 4.
- The quiz will open on Sunday 31 March 2019 at 9.00 a.m. and close on Monday 01 April 2019 at 11.00 p.m. (All times are Qld times).
- Once you open the quiz you will have 30 minutes to complete the quiz.
- You cannot close and restart the quiz.
- There are no extensions available.
- Once the quiz closes it cannot be re-opened.

Number of Quizzes

1

Frequency of Quizzes

Other

Assessment Due Date

Week 4 Monday (1 Apr 2019) 11:00 pm AEST

Return Date to Students

Week 4 Friday (5 Apr 2019)

Weighting

10%

Assessment Criteria

This assessment item consists of an open-book online quiz available in Moodle. The quiz will consist of a range of multiple-choice questions from Chapters 1 to 4. You must complete this quiz individually within the time period indicated. You will not be able to re-open the quiz after the assessment date. It is your responsibility to complete the quiz within the specified time period. There are no extensions available for the online quiz. You only have one attempt at the quiz. Once you open the quiz you will have 30 minutes to complete 20 questions.

Referencing Style

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

Submission

Online

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 Test

Assessment Type

In-class Test(s)

Task Description

Assessment 2 is an in-class test to be held during your normal lecture time in week 6. Short answer questions will be taken from Weeks 1-5.

NOTE: Should your lecture day fall on a public holiday in week 6, your test will be held in your normal lecture time in week 7.

Assessment Due Date

Week 6 Friday (26 Apr 2019) 5:00 pm AEST

This assessment will be during your normal lecture time in week 6.

Return Date to Students

Week 9 Friday (17 May 2019)

Tests will be returned during your normal lecture time. Please attend class to collect your test and your feedback.

Weighting

30%

Assessment Criteria

Critically evaluate given scenarios in relation to information systems and correctly apply systems theory to a selection of questions. In addition, there are marks for appropriate writing style, including grammar, punctuation, syntax, spelling and neatness.

Referencing Style

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

Submission

Offline

Submission Instructions

During your normal lecture time in week 6.

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

60%

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