



ACCT20072 Accounting Systems and Information Assurance

Term 2 - 2019

Profile information current as at 19/05/2022 09:14 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 2 - 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 Informal student comments

Feedback

Students appreciated the applied nature of the unit and the use of software to teach accounting concepts which are relevant to their careers. Students requested that there be more computer workshops that these should be assessed.

Recommendation

Computer workshop activities will form part of the assessment from T2 onwards. Computer workshops were trialed for the 1st time in T1 2019. They will continue to be improved.

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 | ○ | ○ | ○ | ○ | ○ | ○ |

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

Textbooks and Resources

Textbooks

ACCT20072

Prescribed

Accounting Information Systems, Global Edition eBook, 14th Edition

Global Edition eBook, 14th Edition (2017)

Authors: Marshall B. Romney, Paul John Steinbart

Pearson Higher Ed USA

United States of America

ISBN: 9781292220130

Binding: eBook

Additional Textbook Information

Students may choose between an online version (ebook) or a hardcopy (print) version.

The ebook may be purchased directly from the publisher's online store at: <https://pearson.com.au/9781292220130>

The hard copy may be purchased from the CQUni Bookshop at: <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)
- 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 - 15 Jul 2019

| Module/Topic | Chapter | Events and Submissions/Topic |
|--|---------|-------------------------------------|
| Introduction to Accounting Information Systems | 1 | Microsoft Excel Computer Workshop 1 |

Week 2 - 22 Jul 2019

| Module/Topic | Chapter | Events and Submissions/Topic |
|-------------------|---------------------------|-------------------------------------|
| Big Data Concepts | Notes available in Moodle | Microsoft Excel Computer Workshop 2 |

Week 3 - 29 Jul 2019

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

| | | |
|---|----------------|--|
| Transaction Processing & Enterprise Resource Planning systems | 2 | Microsoft Excel Computer Workshop 3 |
| Week 4 - 05 Aug 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Systems Documentation Techniques | 3 | Microsoft Excel Computer Workshop 4 |
| Week 5 - 12 Aug 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Relational Databases | 4 | <p>Assessment: In-Class Practical Test (Microsoft Excel) The test will be done during your regular computer workshop time. <u>Please attend your regular computer workshop during this week.</u> Spaces are limited in the computer labs and if you are not on the attendance roll for a particular workshop, you will not be permitted to attend the session.</p> |
| Vacation Week - 19 Aug 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| No classes this week | | No Computer Workshop this week |
| Week 6 - 26 Aug 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Revenue Cycle | 12 | MYOB Computer Workshop 1 |
| Week 7 - 02 Sep 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Expenditure Cycle | 13 | MYOB Computer Workshop 2 |
| Week 8 - 09 Sep 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| General Ledger and Reporting System | 16 | MYOB Computer Workshop 3 |
| Week 9 - 16 Sep 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Fraud and Cyber-crime | 5,6 | MYOB Computer Workshop 4 |
| Week 10 - 23 Sep 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Control & Audit of Accounting Information Systems | 5,6 | <p>Assessment: In-Class Practical Test (MYOB) The test will be done during your regular computer workshop time. <u>Please attend your regular computer workshop during this week.</u> Spaces are limited in the computer labs and if you are not on the attendance roll for a particular workshop, you will not be permitted to attend the session.</p> |
| Week 11 - 30 Sep 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |
| Systems Development Process | 20, 21, 22 | No Computer Workshop this week |
| Week 12 - 07 Oct 2019 | | |
| Module/Topic | Chapter | Events and Submissions/Topic |

Unit review

No Computer Workshop this week

Review/Exam Week - 14 Oct 2019

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

Exam Week - 21 Oct 2019

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

Assessment Tasks

1 Online Multiple Choice Quiz

Assessment Type

Online Quiz(zes)

Task Description

Quiz: General Information

- **There are 4 Online Multiple Choice Quizzes. These will be held fortnightly at the end of weeks 2, 4, 6 & 8.**
- Each quiz is worth 2.5%, i.e. total for 4 quizzes is 10%.
- Each quiz consists of 10 questions.
- Once you open a quiz you will have 20 minutes to complete it.
- You cannot close and restart the quiz.
- There are no extensions available.
- Once the quiz closes it cannot be re-opened.

Quiz: Topics

- Quiz 1 - Week 1 and 2
- Quiz 2 - Week 3 and 4
- Quiz 3 - Week 5 and 6
- Quiz 4 - Week 7 and 8

Refer to Moodle for Dates and availability of Quizzes. Note: All times are based on Queensland time.

Number of Quizzes

4

Frequency of Quizzes

Fortnightly

Assessment Due Date

Fortnightly. Refer to Moodle for further information.

Return Date to Students

Results available in Moodle

Weighting

10%

Assessment Criteria

This assessment item consists of four (4) open-book online quizzes available in Moodle.

The quizzes are held fortnightly. Each quiz consists of a selection of multiple-choice questions from the prior 2 weeks lectures and associated textbook chapters.

You must complete each quiz individually within the time period allocated.

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 20 minutes to complete 10 questions.

Referencing Style

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

Submission

Online

Submission Instructions

Complete quiz online in Moodle.

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 Tests

Assessment Type

In-class Test(s)

Task Description

In-Class Practical Test: General Information

- **There are 2 In-Class Practical Tests.**
- In-Class Practical Test 1 is worth 10%
- In-Class Practical Test 2 is worth 20%
- **The total for both In-Class Practical Tests is 30%**
- Both the In-Class Practical Tests are held during your regular computer workshop time.
- *Please attend your regular computer workshop during the test weeks. Spaces are limited in the computer labs and if you are not on the attendance roll for a particular workshop, you will not be permitted to attend the session.*

In-Class Practical Test: Topics

- In-Class Practical Test 1: Microsoft Excel
- In-Class Practical Test 2: MYOB

Refer to Moodle for further information.

Assessment Due Date

This assessment will be held during your normal computer workshop time. Refer to Moodle for further information.

Return Date to Students

Results available in Moodle.

Weighting

30%

Assessment Criteria

In-Class Practical Test 1: Microsoft Excel - This assessment evaluates the student's ability to use MS Excel software to perform basic tasks covered in the related computer workshops (all Excel computer workshops).

In-Class Practical Test 2: MYOB - This assessment item evaluates the student's ability to use MYOB software to perform basic tasks covered in the related computer workshops (all MYOB computer workshops).

Referencing Style

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

Submission

Offline Online

Submission Instructions

Answer books to be handed in to lecturer. Additional output to be uploaded to Moodle.

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

Details

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

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