



ACCT20072 *Accounting Systems and Information Assurance*

Term 1 - 2020

Profile information current as at 24/02/2026 07:55 am

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.

Corrections

Unit Profile Correction added on 23-03-20

"The end of term examination has now been changed to an alternate form of assessment. Please see your Moodle site for details of the assessment"

General Information

Overview

Given the pervasive nature of Accounting Information Systems and Technology, accountants are increasingly expected to be competent in understanding the business processes and information systems used in organisations. This unit seeks to empower you with the essential skills and knowledge needed to successfully understand and use Accounting Information Systems throughout your career. There are two components. First, you will develop knowledge in accounting systems and business processes, basic system documentation tools, database management, fraud, appropriate internal controls, and approaches to implementing Accounting Information Systems in organisations. Second, you will develop technical competence in using productivity tools (such as MS Excel) and accounting software.

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

Pre: ACCT20071 - Foundations in Accounting

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 - 2020

- 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. **Practical Assessment**

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. Understand organisational concepts and information management to achieve Accounting Information Systems objectives
2. Reflect on the use of documentation techniques and apply relevant tools to document Accounting Information Systems
3. Describe activities performed in business processes and explore how Accounting Information Systems supports them
4. Critically reflect on the role of IT developments and how they improve the efficiency and effectiveness of business processes
5. Critically evaluate the risk of fraud and the application of risk management to achieve information security and processing integrity
6. Demonstrate skills in evaluating and using accounting software to analyse, record and report transactions.

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 - Practical Assessment - 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	○	○	○	○	○	○
3 - Cognitive, technical and creative skills		○	○	○		○
4 - Research	○	○	○	○	○	○
5 - Self-management						
6 - Ethical and Professional Responsibility					○	
7 - Leadership						
8 - First Nations Knowledges						
9 - 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
1 - Online Quiz(zes) - 10%	○	○		○		○			
2 - Practical Assessment - 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

If you prefer a paper copy, they can be purchased at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code)

[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 Excel
- SAP WEB GUI

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 - 09 Mar 2020

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

Week 2 - 16 Mar 2020

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

Week 3 - 23 Mar 2020

Module/Topic	Chapter	Events and Submissions/Topic
Transaction Processing & Enterprise Resource Planning systems	2	Microsoft Excel Computer Workshop 3.

Week 4 - 30 Mar 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Systems Documentation Techniques	3	Microsoft Excel Computer Workshop 4.
Week 5 - 06 Apr 2020		
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. <i>Please attend your regular computer workshop during this week.</i> <i>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.</i></p>
Vacation Week - 13 Apr 2020		
Module/Topic	Chapter	Events and Submissions/Topic
No classes this week		No Computer Workshop this week.
Week 6 - 20 Apr 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Revenue Cycle	12	SAP Computer Workshop 1.
Week 7 - 27 Apr 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Expenditure Cycle	13	SAP Computer Workshop 2.
Week 8 - 04 May 2020		
Module/Topic	Chapter	Events and Submissions/Topic
General Ledger and Reporting System	16	SAP Computer Workshop 3.
Week 9 - 11 May 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Fraud and Cyber-crime	5, 6	SAP Computer Workshop 4.
Week 10 - 18 May 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Control & Audit of Accounting Information Systems	7 to 11	SAP Computer Workshop 5.
Week 11 - 25 May 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Systems Development Process	20, 21, 22	<p>Assessment: In-Class Practical Test (SAP ERP System) The test will be done during your regular computer workshop time. <i>Please attend your regular computer workshop during this week.</i> <i>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.</i></p>
Week 12 - 01 Jun 2020		
Module/Topic	Chapter	Events and Submissions/Topic
Unit review		No Computer Workshop this week

Review/Exam Week - 08 Jun 2020

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

Exam Week - 15 Jun 2020

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

- Understand organisational concepts and information management to achieve Accounting Information Systems objectives
- Reflect on the use of documentation techniques and apply relevant tools to document Accounting Information Systems
- Describe activities performed in business processes and explore how Accounting Information Systems supports them
- Critically reflect on the role of IT developments and how they improve the efficiency and effectiveness of business processes
- Critically evaluate the risk of fraud and the application of risk management to achieve information security and processing integrity

Graduate Attributes

- Knowledge
- Communication
- Research
- Ethical and Professional Responsibility

2 In-Class Practical Tests

Assessment Type

Practical Assessment

Task Description

In-Class Practical Test: General Information

- **There are 2 In-Class Practical Tests.**
- In-Class Practical Test 1 is worth 15%
- In-Class Practical Test 2 is worth 15%
- **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: SAP ERP System

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: SAP ERP System - This assessment item evaluates the student's ability to use SAP software to perform basic tasks covered in the related computer workshops (all SAP 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

- Demonstrate skills in evaluating and using accounting software to analyse, record and report transactions.

Graduate Attributes

- Knowledge
- Communication
- Cognitive, technical and creative skills
- Research

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