

## Unit of Study Guide: BUS3002/SBM3208 Accounting Information System Design and Development

**Trimister-2, 2021**

### Overview

This unit provides an examination of the concepts, processes and issues relevant to accounting information systems (AIS) and business processes including basic system document tools, database management, fraud, appropriate internal controls, design and development of computerised accounting system. It also describes factors that contribute to building effective business systems capability within an organisation including defining and analysing user needs, system development, systems checking protocol, gathering and storage of metadata, developing interfaces to an EIS/MIS, and the need for confidentiality and safeguards. This unit will also develop technical competence in using productive tools such as MS Excel and MYOB.

<b>Course(s)</b>	Diploma of Business (DipBUS) Bachelor of Business (BBUS) Diploma of Business Information Systems (DipBIS) Bachelor of Business Information Systems (BBIS)
<b>Credit Points</b>	6 Credit points
<b>Duration</b>	12 weeks (10 teaching weeks; 1 study week; 1 final assessment week)
<b>Level</b>	Undergraduate Introductory
<b>Student Workload</b>	Students should expect to spend approximately 10 hours per week over 12 weeks (totalling approximately 120 hours) on learning activities for this unit.
<b>Mode(s) of Delivery</b>	On campus, Blended
<b>Pre-Requisites</b>	BUS1008
<b>Unit Coordinator</b>	As per current <a href="#">timetable</a>
<b>Contact Information</b>	Consultation: 1 hour scheduled session

### Unit Learning Outcomes

On successful completion of this units, students will be able to:

ULO1 Analyse and reflect the impact of current and emerging ICT on business processes and practices of different types of organisations in their data analysis and decision making.

ULO2 Evaluate the role of ICT developments in the identification, reporting and management of risk to enhance efficiency and effectiveness of organisation's system and processes.

ULO3 Demonstrate skills in evaluating and using software to analyse, record and report the data and information.

ULO4 Evaluate the role of ICT to enhance the efficiency and effectiveness of internal and external communication of important information in business organisation

ULO5 Analyse the adequacy of ICT processes and controls to assure the sustainable governance for data security, integrity, accuracy, and reliability in organisation.

## Weekly Schedule

Detailed information for each week's activities can be found in the unit's weekly modules in Canvas.

Week	Topic
Week 1	The Accounting Information and Communication System: An Accountant's Perspective
Week 2	Accountant as Business Analyst including analysis and interpretation of financial data and reporting from the accounting software like MYOB
Week 3	Data modelling and Relational Databases and Enterprise Systems
Week 4	The Revenue Cycle and implementation in accounting software such as MYOB.
Week 5	The Expenditure Cycle - Part I: Purchases and Cash Disbursements Procedures and implementation in accounting software such as MYOB.
Week 6	The Conversion Cycle in accounting software
Week 7	Data Analytics in Accountings: concepts, AMPS Model, Tools, and practices
Week 8	Data Analytics in Accounting: Blockchain and AI Automation
Week 9	Accounting Information Systems and Internal Controls including data security, accuracy, and integrity
Week 10	Monitoring and mitigating risk in Accounting Information System
Week 11	STUDY WEEK
Week 12	SUBMISSION OF FINAL ASSESSMENT

## Assessments

- All assessments are compulsory.
- To pass the unit students must:
  - achieve a total of 50% or more of marks offered; and
  - pass all individual invigilated assessments; and
  - have attempted all assessments.






Where one or more of these requirements are not met, the Board of Examiners will consider a student's overall progress towards meeting the unit learning outcomes and any special circumstances before reaching a decision.

- The Board of Examiners may grant a supplementary assessment where a student:
  - achieves a total of 45% or more; and

- has passed all individual invigilated assessments in the unit; and
- has attempted all assessments; and
- has a recommendation for supplementary assessment by the Unit Coordinator and the Head of Discipline?

Where one or more of these requirements are not met, the Board of Examiners will consider a student's overall progress towards meeting the unit learning outcomes and any special circumstances before reaching a decision. Attendance and engagement in class will be considered.

4. APIC awards common result grades as set out in the [Award of Grade Policy](#).
5. Detailed information for each assessment can be found on the Unit's Home Page and in the Assessment Brief.

Assessment Task	Type	Weight	Length	Due	ULOs Assessed
<b>Assessment 1: Accounting Practicals</b> In class continuous assessment evaluating accounting concepts and applications	Individual  Invigilated 	40%	30 Minutes for each week	Week 3 to Week 8	ULO 1 ULO 2 ULO 3 ULO 4 ULO 5
<b>Assessment 2: Scenario Analysis</b> In this assessment task students will analyse practical scenario/case study of accounting system based on instructions given by the faculty member.	Group 	30%	2000 words	Week 9	ULO 1 ULO 2 ULO 3 ULO 4
<b>Assessment 3: Final Exam</b> The student is required to sit for the formal exam with duration of 120 minutes. This exam will be based on purely practical application, scenario analysis and case study.	Individual  Invigilated 	XX%	120 mins (equiv. 2000 words)	Week 12	ULO 1 ULO 2 ULO 3 ULO 4 ULO 5

equiv. – equivalent word count based on the Assessment Load Equivalence Guide. It means this assessment is equivalent to the normally expected time requirement for a written submission containing the specified number of words.

## Course Reserves

Course Reserve includes all required resources and reading material for the unit of study. You can access Course Reserve via [APIC Library](#) or via the Course Reserve link on the unit's homepage.

## Prescribed text(s):

Richardson V., Chang C., and Smith R., (2021) "Accounting Information Systems" 3rd Edition, McGraw Hill. Surname, A 2019, *Title of Book in Italics*, Publisher, Place of Publication.

### Recommended Readings:

Hall, J 2018, Accounting information systems, 10th edn, Cengage Learning, Massachusetts.

### Other Recommended Resources:

Harvard Business Review: [www.hbr.org](http://www.hbr.org)

### Academic Integrity

Ethical conduct and academic integrity and honesty are fundamental to the mission of APIC and academic misconduct will not be tolerated by the College. It is the responsibility of every student to make sure that they understand what constitutes academic misconduct and to refrain from engaging in it. Please refer to APIC's [Academic Integrity Policy](#) for further details.

### Other Important Information and Links

<p><b>Special consideration</b></p> <p>If your academic work is impacted by significant documented illness, hardship, or other adverse circumstances beyond your control, you may make an application for Special Consideration. Please refer to the <a href="#">Assessment Policy</a> for further details.</p>	<p><b>Late submission</b></p> <p>Penalties apply when work is submitted after the due date without approval. Please refer to the <a href="#">Assessment Policy</a> for information about late submission.</p>
<p><b>Assessment appeals</b></p> <p>If you are concerned about a mark you have received for an assessment or final grade, you may apply to formally appeal the grade. Please see the <a href="#">Assessment Policy</a> for further details.</p>	<p><b>Award of grades</b></p> <p>APIC awards common result grades, set out in the <a href="#">Award of Grade Policy</a>.</p>
<p><b>Expectations of student conduct</b></p> <p>Students are expected to conduct themselves in a manner that is consistent with a safe and respectful study environment. More information can be found in the <a href="#">Student Code of Conduct</a>.</p>	<p><b>Study resources</b></p> <p>APIC Library and Student Learning Support resources and services can be accessed via the <a href="#">Student Lounge</a> or your <a href="#">Dashboard on the OLS (Canvas)</a>.</p>

### Student Services

The Student Services team provides administrative support for students and handles enquiries about enrolment, timetables, important dates and submitting forms. More information can be found on the [Student Services page on the OLS \(Canvas\)](#).

### Key dates

Key dates through the academic year, including teaching periods, census, payment deadlines and exams can be found on the [Academic Calendar](#) section of the APIC website.

## Changes and Updates to the Unit of Study Guide

This Unit of Study Guide may be updated and amended from time to time. Students will be notified of any changes to the unit via the Online Learning System (Canvas) space for the unit.

This Unit of Study Guide was last modified on 15 Sep 2022.