

**Course Outline 2017**  
**ACCTG222: ACCOUNTING INFORMATION SYSTEMS (15 POINTS)**  
**Semester 2 (1175)**

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## **Course Prescription**

Encompasses the development and distribution of economic information about organisations for internal and external decision-making. Major themes include: objectives and procedures of internal control, the database approach to data management, data modelling, typical business documents and reports and proper system documentation through data flow diagrams and flowcharts.

## **Programme and Course Advice**

Prerequisite: INFOSYS 110 or 120 and ACCTG 102 or 192

## **Goals of the Course**

The course aims to provide a critical understanding of Accounting Information Systems (AIS) that will enable graduates to practice the subject in an effective manner. As technology has continued to develop, accounting has become increasingly dependent on information systems, to the point where it is now viewed as a subset of information systems. Accounting information is central to many different activities inside and outside an organisation. The information that can be generated by an accounting system is diverse and informs the decisions of internal and external stakeholders. Therefore, AIS encompass the development and distribution of economic information about organisations for internal and external decision-making.

The course explores, in detail, several typical AIS application subsystems, such as revenue, payment, payroll, and production cycles. The course covers topics including the role of accounting information, business processes, system mapping and documentation, transaction cycles, business environment and the control of risk. The course also endeavours to develop skills that will enable graduates to critically analyse and evaluate the existing AIS and propose control procedures that are appropriate and sensible.

## **Learning Outcomes**

By the end of this course it is expected that the student will be able to:

1. appreciate how information systems, particularly accounting information systems, can assist in attaining organisational objectives, and how they can improve planning and control at all levels of the organisation;
2. appreciate the technical nature of (and interrelations between) physical resource flows, source documentation, financial flows, internal controls, accounting information procedures, and management control systems for both manual and computerised

accounting information systems;

3. understand business processes and accounting cycles: how accounting transactions are initiated, processed and recorded and the operational and information functions of several major AIS subsystems, how these subsystems interface with one another, and the principle inputs, processes, files and outputs associated with these subsystems;
4. document and/or interpret a system using flow charts and assess the differences between computerised processing systems and manual systems;
5. understand internal controls (both computerised and manual) and associated risks and critically evaluate and design the structure of internal control elements with business processes and accounting cycles; and
6. apply accounting principles and theoretical skills to case-based scenarios.

## Content Outline

An outline of the course content is provided below. A more detailed schedule of topics, reading assignments, assessments, and dates is posted on Canvas.

- Introduction to accounting information systems
- Transaction processing in an accounting information system
- Management concepts and the relevance to accounting information systems
- Information systems concepts
- AIS software package
- Documentation techniques
- Threats to accounting information systems and internal controls
- Computer crime and information technology security

## Learning and Teaching

There are **two, 2-hour lectures** per week. They are “lectures” in that they are held in a large plenary theatre, but we will do far more in-class problem-solving and case analysis than you might expect in a typical “lecture” class. The in-class work is designed to apply the concepts and techniques described in the text to real-world business cases and build the skills to document, analyse, and improve accounting information systems. To succeed in this course, it is highly recommended that you:

1. **Prepare for each class.** Read the assigned material and print the class notes **before** coming to class. Review problems that we worked through in the previous class, and attempt the problems that we will cover in the next class.
2. **Engage during class.** Eliminate distractions (e.g., put cell phones away, don’t use your laptop), add your own notes to the printed class notes, and ask questions (either during class or afterwards in help/office hours).
3. **Complete all assessments.** Smaller assessments (e.g., weekly online quizzes) provide practice and feedback on a regular, ongoing basis that prepare you for larger assessments (the mid-semester test and final exam).
4. **Get help as needed.** The instructors and tutors are available several hours a week for drop-in enquiries and help. See Canvas for times and locations.

## Teaching Staff

Please send all inquiries to [acctg222@auckland.ac.nz](mailto:acctg222@auckland.ac.nz) for speedier response!

### Course Coordinator:

Dr David Lau  
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### Course Instructors:

David Lau

Graeme Treasure  
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### Course Director:

David Lau

## Learning Resources

### Text Book [recommended]

Robert L Hurt (2016) *Accounting Information Systems Basic concepts and current issues*, 4th Edition, McGraw Hill.

### Past Exams

Past exams can be retrieved from the Library, <http://www.library.auckland.ac.nz>

### Instructor / Tutor Help

Please come see us in person during advertised help hours (posted on Canvas), or email us at [acctg222@auckland.ac.nz](mailto:acctg222@auckland.ac.nz)

Please note the following about emailing us:

- Email should only be used when the query is short and requires a simple reply. Long enquiries should be handled face-to-face in help hours.
- Include your **name, and AUID** in all your emails.
- We generally respond **to email during normal business hours**
- Check first! Your question may have already been addressed in this course outline or on Canvas. Or, it may have been addressed in a class that you missed (check with a friend who attended that class first!).
- Practice the skills needed to write emails to your (future) employer or (future) clients when you email us. See the email etiquette tips at <http://www.101email etiquettetips.com> if you're unsure what a professional email looks like.

## **Assessment**

Online tests (10 tests)	10%
Mini-group project	5%
Mid-semester test	25%
Final exam	60%

**To pass this course**, you must obtain at least 50/100 in the overall mark in this course, **AND** pass the Final Examination (i.e., obtain at least 50/100 in the final exam). 'Plussage' does not apply to this course.

## **Inclusive learning**

Students are urged to discuss privately any impairment-related requirements face-to-face and/or in written form with the course coordinator.

## **Student feedback**

Current students may be asked to complete course and/or teaching evaluations halfway through the course along with formative fast feedback on regular intervals. Feedback from these along with previous year's student feedback will be used to make continuous improvements.

## **In the event of an unexpected disruption**

We undertake to maintain the continuity and standard of teaching and learning in all your courses throughout the year. If there are unexpected disruptions the University has contingency plans to ensure that access to your course continues and that your assessment is fair, and not compromised. Some adjustments may need to be made in emergencies. In the event of a disruption, the University and your course coordinators will make every effort to provide you with up to date information via Canvas and the University website.