Course Outline 2017
BUSACT 702: ACCOUNTING INFORMATION SYSTEMS (15 POINTS)

Quarter 2 (1174)

Course Prescription

Examines the process of development and distribution of accounting information for decision making. Emphases will be on the role of accounting information, business processes, system mapping and documentation through data flow diagrams and flowcharts, transaction cycles, and control of risk.

Programme and Course Advice

Prerequisite: BUSMGT 731–734 with **at least a B- average.**

Goals of the Course

The focus of the course is on developing students' skills to:

- Appreciate the role that Accounting Information Systems play in enabling organisations to meet their objectives.
- Reflect on the role of AIS within organisations, particularly that AIS encompasses the development and distribution of economic information about organisations for internal and external decision-making.
- Critically evaluate and synthesise several typical AIS application subsystems, such as revenue, expenditure, general ledger and other cycles to demonstrate the flow of data, the risks involved and controls used to manage these risks; and
- Document a system using flow charts and work with selected computer applications and tools for solving accounting/business problems.

Learning Outcomes

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

1. Critically assess how accounting information systems can assist in attaining organisational objectives and how IT acquisition, implementation and use can improve planning and control within an organisation.
2. Interpret and prepare different forms of systems documentation to communicate the flow of data through an organisation to accountants and non-accountants.
3. Critically analyse risks and exercise judgement to develop control plans pertinent to the activities of a business organisation.
4. Demonstrate practical skills in using selected accounting information systems for recording business data (e.g. Xero).

Content Outline

Week 1	Introduction to Accounting Information Systems Introduction to Business Processes and Documenting Systems - Dataflow Diagrams and - Systems and Document Flow charts	Chapter 1 pp 1-12. Chapter 2 pp 49-54. Chapter 6 pp 229-260, 263-278, Chapter 9 p394-396.
Week 2	Business Processes and Documenting Systems - Systems and Document Flowcharts	Chapter 6 pp 229-260, 263-278.
Week 3	Accounting Information System Cycles - Expenditure	Chapter 10 pp 443-484. Chapter 8 pp 333-377
Week 4	Information System Controls/Accounting Information System Cycles - Revenue	Chapter 9 pp 397-436.
Week 5	- Information Systems Controls	Chapter 7 pp. 289-326.
Week 6	Accounting Information System Cycles - Other Cycles	Chapter 10 pp 443-484. Chapter 13 pp 579-619.
Week 7	Relational Databases/Structured Query Language (SQL)	Chapter 3 pp. 102-128.
Week 8	Systems Development procedures	Chapter 16 pp 728-738.
Week 9	Information Technology/Fraud and Cybercrime	Chapter 16 pp 728-738.
Week 10	Review and Final Test	

Learning and Teaching

Each week, the class will meet for:

- One and a half hours as a lecture.
- Two hours in a TBL environment.
- Two hours in a computer lab workshop.

Staff office hours will also be available each week for individual assistance.

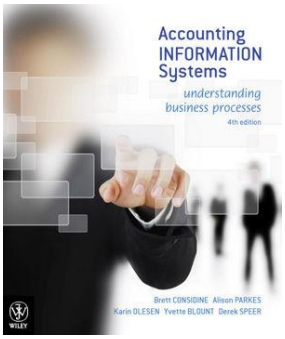
In addition to attending classes, students should be prepared to spend about ten hours per week on activities related to this course. These activities include reading the textbook, solving recommended practice problems, preparing for workshops, working on assignments and preparing for the test.

Teaching Staff

Lecturer: **Dr Karin Olesen** Office: 364, Owen G Glenn Building Tel: 87145 Email: k.olesen@auckland.ac.nz	Tutor: **Gina Schütte** Office: 388, Owen G Glenn Building Tel: 85759 Email: g.schutte@auckland.ac.nz

Learning Resources

The required textbook for this course is:



Considine B, Parkes A, Olesen K, Blount Y, Speer D (2012) *Accounting Information Systems: Understanding Business Processes*, 4th Edition, Wiley Australia.

Any additional course materials (e.g. case studies) will be provided via Canvas.

Assessment

Assignment	15%
Mid-semester test	20%
In-class assessment (7 at 2% each)	14%
Computer-based practical test	16%
Final test	35%
Total	**100%**

The broad relationship between these assessments and the course learning outcomes is as follows:

Learning Outcome	Assignment	In-class assessment	Mid-semester	Practical Test	Final Test
1	X	X	X		X
2	X	X	X		
3	X	X	X		X
4				X	