

MODULE OUTLINE - ACCOUNTING

ACC1004 ACCOUNTING INFORMATION SYSTEMS 2010/11

Administrative and Contact Details

PREREQUISITE: ACC1001

LECTURES:

	Tuesday 12 noon – 1pm	Peter Froggatt Centre, Room 0G/024
	Tuesday 2pm – 3pm	Peter Froggatt Centre, Room 0G/007

COMPUTER PRACTICALS:

Students will have a one hour computer based practical session per week **beginning in week 3** and **ending in week 6**. *The computer suite (31UQ/G04) is accessed via 25 University Square.*

Monday	9am - 10am	Mews Computer Suite, 25 University Square
Monday	11am – 12noon	Mews Computer Suite, 25 University Square
Thursday	2pm – 3pm	Mews Computer Suite, 25 University Square
Thursday	3pm – 4pm	Mews Computer Suite, 25 University Square
Thursday	4pm – 5pm	Mews Computer Suite, 25 University Square

TUTORIALS:

Students will have a one hour tutorial **beginning in week 3** and **ending in week 12**.

Monday	2pm – 3pm	Peter Froggatt Centre, Room 01/024
Monday	3pm – 4pm	Peter Froggatt Centre, Room 01/024
Monday	4pm – 5pm	Peter Froggatt Centre, Room 02/017
Thursday	9am – 10am	11 University Square, Room 108
Thursday	11am – 12noon	Peter Froggatt Centre, Room 02/018
Thursday	12noon – 1pm	7 University Square, Room G05

MODULE CO-ORDINATOR, LECTURER & TUTOR:

Room: M109
E-mail: danielle.mcmahon@qub.ac.uk
Telephone: 90973209
Consultation Hours: Thursday 2pm – 4pm
(or by appointment).

Danielle McMahon

MODULE DESCRIPTION

The accountant's role is not simply to report on the results of past activities, but to take a proactive role in obtaining and interpreting financial and non-financial information about the organisation's continuing activities. That role includes understanding, developing, maintaining and improving accounting information systems. This course analyses the basic components of accounting information systems and examines how information technology affects the nature of business in general and accounting in particular. In addition to analysing technology-driven changes, the course explores how businesses are responding to an increasingly competitive environment by re-examining every internal activity and the impact that this has for the accountant.

MODULE AIMS

The aims of the module are to provide students with an appreciation of the current issues in information technology together with a theoretical and practical understanding of the process of developing and implementing an information system to support the activities of the accountant.

LEARNING OUTCOMES

At the end of this module students should be able to:

1. Understand the flow of accounting data and information in business organisations in general and in accounting systems in particular.
2. Understand how information technology is used in information processing.
3. Understand how information systems are developed, implemented and maintained.
4. Demonstrate awareness of security and control issues in accounting information systems.
5. Demonstrate awareness of ethical and legal issues in information system development.
6. Demonstrate competence in the use of popular accounting applications.
7. Work effectively in small groups and make effective presentations.

MODULE ASSESSMENT

(i) Examination

The final examination will be of two hours duration, plus 15 minutes reading time, and will take place in May/June. **Section A** will contain a compulsory multiple choice question made up of **20 parts** each of which is worth **one mark**. For each part candidates will be required to select the correct answer from a choice of 4 possible answers. **Section B** will contain **four questions** from which students will be required to answer **two**. The examination will account for 60% of the total mark.

(ii) Coursework

Students will complete a tutorial portfolio, one group presentation and one Sage project. Details of these are set out below. The coursework will account for 40% of the total mark. To pass this module, students must complete **all** coursework.

- **Tutorial portfolio (15%)**

At the **beginning** of each tutorial, students will hand in their solution to the week's questions (available on Queen's Online (QOL)). Tutorial work can only be submitted **in person at the tutorial** unless written evidence of an extenuating circumstance can be provided. 5% will be available for submission of tutorial work, reduced pro rata for missed weeks, and automatically reducing to **zero** if more than two tutorials are missed (again unless written evidence of an extenuating circumstance can be provided). 10% is available based on marking of exercises selected at random and without prior notice from the portfolio. Students are **strongly advised** to make a photocopy of their solutions to tutorial questions, attend tutorials and take notes for revision purposes.

- **Group Presentations (10%)**

The group presentation will account for 10% of the overall marks. For this presentation students will be allocated into groups at the beginning of the course. Presentations should be made using Microsoft Powerpoint. Each group should print a copy of their slides and complete a learning log and an anti-plagiarism declaration to be submitted on the day of their presentation (included in this outline and available on QOL).

- **Sage Project (15%)**

This assignment will be completed using Sage and is worth **15%** of the overall final mark. For this assignment students will be allocated into groups at the beginning of the course. Each group should complete a learning log and an anti-plagiarism declaration to be submitted with their printed statements as detailed in the project requirements, to the Student Office (24 University Square). At that time the completed Sage company must be correctly saved in the appropriate folder, again as detailed in the project requirements. The final time and date for submission of the Sage project is **4pm, Wednesday 30 March 2011**. Projects marked will be retained for examination purposes, late work will be penalised at a rate of 5% off the assessed mark for each working day late up to a maximum of five working days (see Student Handbook). Exemptions from penalties will be at the discretion of the module coordinator and will require the production of written evidence of extenuating circumstances (subject to the rules set out in your Student Handbook).

All students must prepare their group presentations and Sage projects as part of a group.

Where students submit the course work for these projects as an individual rather than group work, without the module co-ordinator's written permission, the work will be awarded a mark of **zero**. Group working skills are essential in the working environment, and as far as possible students should seek to resolve issues within their group. However where difficulties persist, students should inform the module co-ordinator as soon as possible. In addition, where there have been difficulties within the group an *Anonymous Peer Evaluation* form is available on QOL, allowing students to anonymously report **significant** under-performance by a member of the group.

READING LIST

(i) Essential Reading (you should purchase/obtain)

McMahon, D. (2009) “**Accounting Information Systems**” (1st edition, Pearson Custom) [**Note 1**]

ACC1004 Accounting Information Systems Sage Student Handbook [**Note 2**]

(ii) Useful Further Reading (borrowing from the library should be sufficient)

Boczko, T. (2007). “**Corporate Accounting Information Systems**”, (1st edition), Prentice Hall. [**Note 1**]

Romney, M.B. & Steinbart, P.J. (2009), “**Accounting Information Systems**”. (11th edition.), Prentice Hall. [**Note 1**]

Hurt, R. (2007) “**Accounting Information Systems: Basic Concepts and Current Issues**”, McGraw-Hill.

Chaffey, D. and Wood, S. (2005), “**Business Information Management: Improving Performance Using Information Systems**”, (1st edition), Prentice Hall. [**Note 3**]

[Note 1] McMahon (2009) is a custom text for this course pulling together the essential chapters from Boczko (2007) and Romney and Steinbart (2009). It is **only** available in the University Bookshop, not in the library. For further reading, Boczko (2007) and Romney and Steinbart (2009) are available in the library.

[Note 2] Available on QOL for download.

[Note 3] Chapter 12 is available on QOL. See: [readingsOnline for module: "ACC1004"](#)

TEACHING PLAN

E= Essential, U= Useful, M= Included in McMahon (2009)

Week	Topic	Assigned Reading	Tutorial
1	Introduction to Accounting Information Systems	Romney, Ch. 1 & 2 [E, M] Hurt, Ch. 2 [U]	No tutorial in Week 1
2	The Technology Toolbox	Boczko, Ch. 4 [U, M] Hurt, Ch. 15, 17 [U]	No tutorial in Week 2
3	a. Systems Documentation b. The Revenue Cycle	a. Romney, Ch. 3 [E, M] b. Romney, Ch. 10 [E, M] Hurt, Ch. 8 [U]	QOL- Tutorial Week 3
4	a. The Expenditure Cycle b. The HR/Payroll Cycle	a. Romney, Ch. 11 [E, M] Hurt, Ch. 9 [U] b. Romney, Ch. 13 [E, M] Hurt, Ch. 10 [U]	QOL –Tutorial Week 4
5	a. The Production Cycle b. The General Ledger & Reporting System	a. Romney, Ch. 12 [E, M] b. Romney, Ch. 14 [E, M]	QOL –Tutorial Week 5
6	Risk and Ethics	Boczko, Ch. 13 [E, M] Chaffey & Wood, Ch. 12 [E]	QOL –Tutorial Week 6
7	Internal Control	Boczko, Ch. 14 [E, M]	QOL –Tutorial Week 7
8	Computer Assisted Audit Techniques	Boczko, Ch.15 [E, M]	QOL –Tutorial Week 8
9	Data Management	Romney, Ch.4 [E, M]	QOL –Tutorial Week 9
10	E-commerce	Boczko, Ch.12 [E, M]	QOL –Tutorial Week 10
11	Managing Change in an AIS	Romney, Ch. 18, 19, 20 [E, M]	QOL –Tutorial Week 11
12	Revision Week – student led teaching		QOL –Tutorial Week 12

* Note: Although chapters not covered would not be examined, the contents of this module are interrelated. It is the students' responsibility to read as widely as possible to broaden their understanding of contemporary accounting information system issues.

QUB MANAGEMENT SCHOOL

LEARNING LOG FOR GROUP-BASED CONTINUOUS WORK ASSIGNMENTS
(TO BE SUBMITTED WITH THE ASSIGNMENT)

MODULE NAME _____ CODE _____

MODULE LECTURER _____

PROJECT TITLE _____

FINAL DATE FOR SUBMISSION _____

GROUP MEMBERS _____ GROUP NUMBER _____

1. _____
2. _____
3. _____
4. _____

Overall comments, including a brief statement of what you consider you learned from the assignment (use additional sheet if necessary):

LEARNING LOG (Use one sheet for every meeting)

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Date of meeting:

Members present:

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Members absent:

.....

Issues discussed (briefly):

**ANTI-PLAGIARISM DECLARATION
DECLARATION AGAINST PLAGIARISM & COPYING**

MODULE NAME: Accounting Information Systems

MODULE CODE: ACC1004

LECTURER: Danielle McMahon

I / We (delete as appropriate),

..... (BLOCK CAPITALS)

..... (BLOCK CAPITALS)

..... (BLOCK CAPITALS)

..... (BLOCK CAPITALS)

the undersigned, understand that the attached assignment is intended to be an **individual** piece of work in terms of it having being undertaken by only those individuals listed above. Furthermore, in the course of completing the attached assignment, the undersigned hereby declare that no plagiarising nor copying of any sort has been engaged in, and that the work is entirely that of those individuals listed above. Where the work of others has been used, this work has been clearly referenced or otherwise noted.

Signed:..... Student Number:.....Dated:.....

..... Student Number:..... Dated:.....

..... Student Number:..... Dated:.....

..... Student Number:..... Dated:.....

Students should note that this declaration MUST be submitted along with their assignment and learning log. An assignment which does not have a declaration attached to it WILL NOT BE MARKED.