



# ACCT19066 *Accounting Systems and Assurance*

## Term 2 - 2024

Profile information current as at 13/07/2025 05:32 pm

All details in this unit profile for ACCT19066 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 26-06-24

Final invigilated exam to be replaced by an online assessment. This unit is only offered in T2. To reduce the impact of Gen AI, questions in the online assessment will be based on the practical work students perform in the computer workshops. Additionally, as each student has a unique ID in the SAP system, it becomes a trivial task to monitor their activities within SAP to ensure that these activities have indeed been done. This will improve the authenticity of assessment as students cannot copy and paste answers of each other without evidence in the SAP System, nor will they be able to use Gen AI produce answers.

## General Information

### Overview

Accountants are increasingly expected to be competent in their understanding of complex business processes and information systems used in organisations. This unit will provide you with the essential skills and knowledge needed to understand and use such Accounting Information Systems throughout your career. You will develop knowledge in accounting systems and business processes, basic system documentation tools, database management, fraud and other threats, as well as appropriate internal controls. You will also investigate and study technological developments in areas such as transaction processing, visualisation methods and business intelligence. Finally, you will develop technical competence in productivity software, such as spreadsheets, visualisation tools and accounting software.

### Details

Career Level: *Undergraduate*

Unit Level: *Level 2*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

Prerequisites ACCT11081 Introductory Financial AccountingMGMT11169 Business Analytics

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 2 - 2024

- 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 Undergraduate 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: 40%

#### 3. **Examination**

Weighting: 50%

### 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 Student evaluation

**Feedback**

Students were not satisfied with feedback received from the UC.

**Recommendation**

An increased effort will be made to provide written feedback and to communicate with students regarding assessment feedback. Channels such as emails and CQU Success will be used.

#### Feedback from Student evaluation

**Feedback**

Weekly recordings were late

**Recommendation**

An increased effort will be made to ensure workshop recordings are made available shortly after the workshop.

#### Feedback from Student evaluation

**Feedback**

Limited information provided relating to final exam

**Recommendation**

From 2024 the final assessment will be open book and online. Detailed advice will be provided to students relating to the assessment.

## Unit Learning Outcomes

**On successful completion of this unit, you will be able to:**

1. Distinguish fundamental concepts and the role Accounting Information Systems play in achieving organisational objectives
2. Evaluate business processes and apply relevant methods to design and document AIS processes
3. Assess the risk of fraud, abuse and unethical practices and identify methods to mitigate such risk
4. Demonstrate skills in using software to analyse, visualise, record and report accounting transactions.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes			
	1	2	3	4
1 - Online Quiz(zes) - 10%	•	•	•	
2 - Practical Assessment - 40%				•
3 - Examination - 50%	•	•	•	

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes			
	1	2	3	4
1 - Communication	•			•
2 - Problem Solving		•	•	•
3 - Critical Thinking	•	•	•	
4 - Information Literacy				
5 - Team Work				
6 - Information Technology Competence				•
7 - Cross Cultural Competence				
8 - Ethical practice			•	
9 - Social Innovation				
10 - Aboriginal and Torres Strait Islander Cultures				

## Textbooks and Resources

### Textbooks

ACCT19066

#### Prescribed

#### Accounting Information Systems, Global Edition eBook, 15th Edition

Edition: 15th (2020)

Authors: Marshall B. Romney, Paul John Steinbart, Scott L. Summers, David A. Wood

Pearson

United States of America

ISBN: 9781292353289

Binding: eBook

[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 ERP System (Online access)

## Referencing Style

All submissions for this unit must use the referencing style: [American Psychological Association 7th Edition \(APA 7th edition\)](#)

For further information, see the Assessment Tasks.

## Teaching Contacts

**Kishore Singh** Unit Coordinator

[k.h.singh@cqu.edu.au](mailto:k.h.singh@cqu.edu.au)

**Mario Bojilov** Unit Coordinator

[m.bojilov@cqu.edu.au](mailto:m.bojilov@cqu.edu.au)

## Schedule

### Week 1 - 08 Jul 2024

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

### Week 2 - 15 Jul 2024

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

### Week 3 - 22 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Transaction Processing and ERP Systems	Ch 2	Microsoft Excel Computer Workshop 3

### Week 4 - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Systems Documentation Techniques	Ch 3	Microsoft Excel Computer Workshop 4
<b>Week 5 - 05 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Databases and Analytics	Ch 4 to 7	
<b>Vacation Week - 12 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
No classes this week.		
<b>Week 6 - 19 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Revenue Cycle	Ch 14	SAP Computer Workshop 1
<b>Week 7 - 26 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Expenditure Cycle	Ch 15	SAP Computer Workshop 2
<b>Week 8 - 02 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
General Ledger and Reporting System	Ch 18	SAP Computer Workshop 3
<b>Week 9 - 09 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Fraud and Cybercrime	Ch 8 & 9	SAP Computer Workshop 4
<b>Week 10 - 16 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Control & Audit of Accounting Information Systems	Ch 10 to 13	SAP Computer Workshop 5
<b>Week 11 - 23 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Systems Development Process	Ch 22 to 24	
<b>Week 12 - 30 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Unit Review		
<b>Review/Exam Week - 07 Oct 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
<b>Exam Week - 14 Oct 2024</b>		
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 (AEST).**

#### **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 7th Edition \(APA 7th edition\)](#)

#### **Submission**

Online

#### **Submission Instructions**

Online via Moodle

#### **Learning Outcomes Assessed**

- Distinguish fundamental concepts and the role Accounting Information Systems play in achieving organisational objectives
- Evaluate business processes and apply relevant methods to design and document AIS processes
- Assess the risk of fraud, abuse and unethical practices and identify methods to mitigate such risk

## 2 Practical Assessment

#### **Assessment Type**

Practical Assessment

#### **Task Description**

##### **General Information**

There are two Assessment Tasks.

The total for both Assessment Tasks is 40%

**Topics**

Assessment Task 1: Microsoft Excel

Assessment Task 2: SAP

**Refer to Moodle for further information.**

**Assessment Due Date**

Refer to Moodle for Due Dates

**Return Date to Students**

Results available in Moodle

**Weighting**

40%

**Assessment Criteria**

**Assessment Task 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.

**Assessment Task 2: SAP** - This assessment item evaluates the student's ability to use SAP software to perform basic tasks covered in the related computer workshops.

**Referencing Style**

- [American Psychological Association 7th Edition \(APA 7th edition\)](#)

**Submission**

Online

**Submission Instructions**

Online via Moodle

**Learning Outcomes Assessed**

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

## Examination

**Outline**

Complete an invigilated examination.

**Date**

During the examination period at a CQUniversity examination centre.

**Weighting**

50%

**Length**

120 minutes

**Exam Conditions**

Open 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