



# ACCT20072 *Accounting Systems and Information Assurance*

## Term 2 - 2024

Profile information current as at 29/07/2024 04:02 pm

All details in this unit profile for ACCT20072 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 14-06-24

There is a reduction in the % mark allocation for the final assessment from 60% to 40%. Assessment 2 % allocation will be increased to 50%. This assessment will be made up of 2 major practical components, 1 - Microsoft Excel (15%) and 2 - SAP ERP System (35%). The SAP component is being increased from 15% to 35%.

Total assessment regime becomes: 1. Minor quizzes (x4) : 10% 2. Microsoft Excel: 15% 3. SAP ERP System: 35% 4. Final Assessment: 40%

## General Information

### Overview

Given the pervasive nature of Accounting Information Systems and Technology, accountants are increasingly expected to be competent in understanding the business processes and information systems used in organisations. This unit seeks to empower you with the essential skills and knowledge needed to successfully understand and use Accounting Information Systems throughout your career. There are two components. First, you will develop knowledge in accounting systems and business processes, basic system documentation tools, database management, fraud, appropriate internal controls, and approaches to implementing Accounting Information Systems in organisations. Second, you will develop technical competence in using productivity tools (such as MS Excel) and accounting software.

### Details

Career Level: *Postgraduate*

Unit Level: *Level 9*

Credit Points: 6

Student Contribution Band: 10

Fraction of Full-Time Student Load: 0.125

### Pre-requisites or Co-requisites

Prerequisite ACCT20070 - Accounting in Australia OR ACCT20077 - Accounting for Management Decision Making

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 Postgraduate 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: 30%

#### 3. **Online Test**

Weighting: 60%

### 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 feedback

**Feedback**

Final examination

**Recommendation**

Student was unhappy that final examination was invigilated and had to travel to write the paper. From T2 2024, there are no longer invigilated examinations in ACCT20072.

#### Feedback from Student feedback

**Feedback**

Student had issues understanding some concepts in the class materials and the language used

**Recommendation**

All teaching staff have been asked to get feedback from students regarding their understanding of the material and to provide further explanation of concepts. This is a technical subject and may have caused difficulty.

#### Feedback from Student feedback

**Feedback**

Final examination guidance

**Recommendation**

Although examination guidance was provided in week 12 and forum posts, students wanted more detailed feedback. Going forward, there will no longer be final examinations in this unit, however, students will be provided detailed guidance on assessment items.

## Unit Learning Outcomes

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

1. Understand organisational concepts and information management to achieve Accounting Information Systems objectives
2. Reflect on the use of documentation techniques and apply relevant tools to document Accounting Information Systems
3. Describe activities performed in business processes and explore how Accounting Information Systems supports them
4. Critically reflect on the role of IT developments and how they improve the efficiency and effectiveness of business processes
5. Critically evaluate the risk of fraud and the application of risk management to achieve information security and processing integrity
6. Demonstrate skills in evaluating and using accounting software to analyse, record and report transactions.

## Alignment of Learning Outcomes, Assessment and Graduate Attributes



### Alignment of Assessment Tasks to Learning Outcomes

Assessment Tasks	Learning Outcomes					
	1	2	3	4	5	6
1 - Online Quiz(zes) - 10%	•	•	•	•	•	•
2 - Practical Assessment - 30%						•
3 - Online Test - 60%	•	•	•	•	•	

### Alignment of Graduate Attributes to Learning Outcomes

Graduate Attributes	Learning Outcomes					
	1	2	3	4	5	6
1 - Knowledge	○	○	○	○	○	○
2 - Communication	○	○	○	○	○	○
3 - Cognitive, technical and creative skills		○	○	○		○
4 - Research	○	○	○	○	○	○
5 - Self-management						
6 - Ethical and Professional Responsibility					○	
7 - Leadership						
8 - Aboriginal and Torres Strait Islander Cultures						

## Textbooks and Resources

### Textbooks

ACCT20072

#### 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 Higher Ed USA

United States of America

ISBN: 9781292353289

Binding: eBook

If you are having issues accessing the eBook at the Library website, both paper and eBook copies can be purchased at the CQUni Bookshop here: <http://bookshop.cqu.edu.au> (search on the Unit code)

[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 Fiori (Web Access will be provided)

## 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)

## Schedule

### Week 1 - 08 Jul 2024

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

### Week 2 - 15 Jul 2024

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

### Week 3 - 22 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Transaction Processing & Enterprise Resource Planning systems	2	Microsoft Excel Computer Workshop 3.

### Week 4 - 29 Jul 2024

Module/Topic	Chapter	Events and Submissions/Topic
Systems Documentation Techniques	3	Microsoft Excel Computer Workshop 4.
<b>Week 5 - 05 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Relational Databases	4 to 7	<b>Assessment 1: Microsoft Excel</b> Due this week. Refer to Moodle for details.
<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	14	SAP Computer Workshop 1.
<b>Week 7 - 26 Aug 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Expenditure Cycle	15	SAP Computer Workshop 2.
<b>Week 8 - 02 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
General Ledger and Reporting System	18	SAP Computer Workshop 3.
<b>Week 9 - 09 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Fraud and Cyber-crime	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	10 to 13	SAP Computer Workshop 5.
<b>Week 11 - 23 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Systems Development Process	22 to 24	<b>Assessment 2: SAP</b> Due this week. Refer to Moodle for details.
<b>Week 12 - 30 Sep 2024</b>		
Module/Topic	Chapter	Events and Submissions/Topic
Unit review		No Computer Workshop this week
<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 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**

- Understand organisational concepts and information management to achieve Accounting Information Systems objectives
- Reflect on the use of documentation techniques and apply relevant tools to document Accounting Information Systems
- Describe activities performed in business processes and explore how Accounting Information Systems supports them
- Critically reflect on the role of IT developments and how they improve the efficiency and effectiveness of business processes
- Critically evaluate the risk of fraud and the application of risk management to achieve information security and



processing integrity

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

## 2 Practical Assessment

### Assessment Type

Practical Assessment

### Task Description

#### General Information

There are two Assessment Tasks.

The total for both Assessment Tasks is 30%

### 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

30%

### 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 evaluating and using accounting software to analyse, record and report transactions.

## 3 Online Assessment

### Assessment Type

Online Test

### Task Description

#### Outline

Complete an online assessment

#### Date

During the examination period

### Weighting

60%

### Assessment Due Date

Refer to Moodle for Due Date

### Return Date to Students

Results available in Moodle

**Weighting**

60%

**Assessment Criteria**

All content will be assessed. This will include both theory and practical components.

**Referencing Style**

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

**Submission**

Online

**Submission Instructions**

Online via Moodle

**Learning Outcomes Assessed**

- Understand organisational concepts and information management to achieve Accounting Information Systems objectives
- Reflect on the use of documentation techniques and apply relevant tools to document Accounting Information Systems
- Describe activities performed in business processes and explore how Accounting Information Systems supports them
- Critically reflect on the role of IT developments and how they improve the efficiency and effectiveness of business processes
- Critically evaluate the risk of fraud and the application of risk management to achieve information security and processing integrity

## 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