

Course Outline (Higher Education)

School:	Federation Business School
Course Title:	INFORMATION SYSTEMS DESIGN AND DEVELOPMENT FOR ACCOUNTANTS
Course ID:	BUACC5937
Credit Points:	15.00
Prerequisite(s):	Nil
Co-requisite(s):	(Recommend BUACC5930 but not required)
Exclusion(s):	Nil
ASCED Code:	080101

Description of the Course :

This course examines contemporary integrated accounting and logistics systems that redefine the operation of modern businesses which in turn re-shapes the role of the accountant and changes the way businesses are organised. The course provides students with practical skills related to the implementation and operation of a computer-based accounting package in a small business. It introduces the discipline of data storage and information retrieval so that graduates can feel empowered to make a meaningful contribution to the design, development, selection and operation of accounting information systems. The scope of the course also includes the application of technology to mainstream business processes and the issue of internal controls within IT systems.

Grade Scheme: Graded (HD, D, C, etc.)

Work Experience:

No work experience: Student is not undertaking work experience in industry.

Placement Component: No

Supplementary Assessment: Yes

Where supplementary assessment is available a student must have failed overall in the course but gained a final mark of 45 per cent or above and submitted all major assessment tasks..

Program Level:

AQF Level of Program						
	5	6	7	8	9	10
Level						
Introductory	■	■	■	■	✓	■
Intermediate	■	■	■	■	■	■

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AQF Level of Program						
	5	6	7	8	9	10
Level						
Advanced						

Learning Outcomes:

This course enables students to develop an understanding of computerised accounting system concepts and applications and to develop their expertise in understanding, evaluating and using accounting information systems.

Knowledge:

- K1.** Describe the principal operating cycles that occur within a business, and how integrated accounting and logistics systems have been used to both increase operational efficiency and automate the accounting within these systems
- K2.** Identify the key technological developments that underpin contemporary accounting information systems
- K3.** Explain the fundamentals of data management, the implications of information becoming a corporate rather than a departmental resource and be aware of recent developments in the field of computer-based accounting applications
- K4.** Comprehend the issues associated with implementing new or updated computer accounting applications within an organisation and related corporate governance issues

Skills:

- S1.** Recognise the practical issues related to the design, procurement and implementation of accounting information systems, and how these issues might be best managed
- S2.** Evaluate the design of an on-line transaction entry system and reflect on (1) the key principles of database normalisation involved and (2) how as individuals we cope with learning a new skill
- S3.** Explain the criteria that indicate the level of need for internal control procedures and classify suggested controls
- S4.** Reflect critically on the structural changes that organisations have undergone as the automation of accounting data processing has made more information available on-demand throughout the organisation

Application of knowledge and skills:

- A1.** Apply the milestones in the evolution of Accounting Information Systems, and the organisational changes that have been enabled and driven by these developments
- A2.** Demonstrate data entry and information retrieval system skills and document the process both from the perspective of the technical principles embodied, and the learning style adopted, to cope with acquiring a new skill
- A3.** Implement a computer-based accounting application into a hypothetical small business and process all transactions and adjustments for one iteration of the accounting cycle

Course Content:

Topics may include:

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- The role of accounting information systems
- The transaction cycles payment, revenue, and general ledger
- Internal controls
- Case study: computerised accounting system
- Case study: database and applications development
- Enterprise information systems
- E-commerce

Values:

- V1.** Appreciate the evolving nature of accounting information systems, and how these are reshaping the practice of accounting;
- V2.** Appreciate the centrality of internal controls in accounting information systems.
- V3.** Develop an ethical and socially responsible approach to data management and the associated privacy issues
- V4.** Appreciate the evolving state of information systems technologies and the need for continuous learning in order to maintain up-to-date skills and knowledge

Graduate Attributes:

FedUni graduate attributes statement. To have graduates with knowledge, skills and competence that enable them to stand out as critical, creative and enquiring learners who are capable, flexible and work ready, and responsible, ethical and engaged citizens.

Attribute	Brief Description	Focus
Knowledge, skills and competence	Emphasis will be given in class to making students aware that information processing technologies are both a driver and enabler of change and that conscious effort must be expended to ensure currency in the discipline.	Medium
Critical, creative and enquiring learners	Students will be expected to work independently and in groups in preparing answers to set questions and undertaking research for assignments.	Medium
Capable, flexible and work ready	This course will assist students to be able to pursue a professional career in accounting.	High
Responsible, ethical and engaged citizens	In-class tasks and/or assessment tasks will emphasise the need for ethical integrity and social responsibility in using and managing accounting information systems.	High

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Learning Task and Assessment:

Learning Outcomes Assessed	Learning Tasks	Assessment Type	Weighting
K1, K2, K3 S1, S2 A1	Review of selected topics, based on class activities, reading, and preparation of responses to set questions.	Test	10-20%
K2, K3, K4 S1, S2, S3, S4 A1, A2, A3	Group case studies requiring research into the application or development of accounting information systems and the preparation of financial statements and/or written reports	Assignment	30-50%
K1, K2, K3, K4 S1, S2, S3, S4 A1, A2	Comprehensive review of all topics, based on class activities, reading, and preparation of responses to set questions.	Exam	50-60%

Adopted Reference Style:

APA