

# Unit Outline (Higher Education)

**Institute / School:** Institute of Innovation, Science & Sustainability

**Unit Title:** Business Information Systems

**Unit ID:** BUACC1003

**Credit Points:** 15.00

**Prerequisite(s):** Nil

**Co-requisite(s):** Nil

**Exclusion(s):** (BUACC2604)

**ASCED:** 080101

## Description of the Unit:

This unit delves into the contemporary integration of accounting and logistics systems, revolutionizing the operations of modern businesses and consequently redefining the accountant's role and organizational structures. Emphasizing the latest advancements, it addresses the challenges and opportunities the accounting profession encounters with the surge in online accounting systems. Students gain practical skills in selecting, utilizing, analyzing, and implementing computer-based accounting packages for small businesses. Furthermore, it introduces the fundamentals of data storage and information retrieval, empowering graduates to contribute meaningfully to the design, development, selection, and operation of accounting information systems. The unit also covers the application of technology in mainstream business processes and addresses internal control issues within IT systems. The role of current and emerging technology around artificial intelligence, Enterprise Resource Planning (ERP), blockchain, business intelligence, robotics, data visualisation and data analytics is also covered.

**Grade Scheme:** Graded (HD, D, C, P, MF, F, XF)

## 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 Unit but gained a final mark of 45 per cent or above, has completed all major assessment tasks (including all sub-components where a task has multiple parts) as specified in the Unit Description and is not eligible for any other form of supplementary assessment

**Course Level:**

Level of Unit in Course	AQF Level of Course					
	5	6	7	8	9	10
Introductory	■	■	✓	■	■	■
Intermediate	■	■	■	■	■	■
Advanced	■	■	■	■	■	■

**Learning Outcomes:**
**Knowledge:**

- K1.** Describe the principal operating cycles that occur within a business
- K2.** Identify the key technological developments, business processes and systems documentation techniques, that underpin contemporary accounting information systems
- K3.** Explain the fundamentals of database management systems, design and relational databases
- K4.** Identify stages and practical issues associated with implementing new or updated computer accounting applications/systems including design, implementation, operation, and information systems controls, and how these might be best managed.

**Skills:**

- S1.** Evaluate the design of an on-line transaction entry system identifying the key principles of database normalisation involved
- S2.** Explain the criteria that indicate the level of need for internal control procedures and classify the suggested controls
- S3.** Demonstrate data entry and information retrieval system skills

**Application of knowledge and skills:**

- A1.** Reflect critically on the structural changes that organisations have undergone as a result of the evolution of Accounting Information Systems – such as automation of accounting data processing, working online, and integration of accounting and logistics systems – and discuss the resulting challenges, changes, and efficiencies.
- A2.** Demonstrate an understanding of various computerised accounting solutions including computer based audit systems, systems to manage big data and systems to prevent computer fraud

**Unit Content:**

- The role of accounting information systems
- The transaction cycles – payment, revenue, and general ledger
- Internal controls
- Computerised accounting system
- Database and applications development

- Enterprise information systems
- E-commerce
- Cloud computing and security risks

**Learning Task and Assessment:**

Learning Outcomes Assessed	Assessment Tasks	Assessment Type	Weighting
K1, K2, K3, S1, A1	Actively engage in class and/or online activities which could include: quizzes, tests, discussion activities, practical tasks, or engaging with case studies.	Individual Learning Activities	10-20%
K2, K3, K4, S1, S2, S3, A1, A2	Group assignment - this involves the use of contemporary computer software	Assignment and presentation	30-50%
K1, K2, K3, K4, S1, S2, S3, A1, A2	Comprehensive review of all topics	Invigilated final assessment task	30-50%

**Adopted Reference Style:**

APA

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