

# Unit Outline (Higher Education)

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

**Unit Title:** BUSINESS INFORMATION SYSTEMS

**Unit ID:** BUACC2604

**Credit Points:** 15.00

**Prerequisite(s):** Nil

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

**Exclusion(s):** Nil

**ASCED:** 080101

**Description of the Unit:**

This unit 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 emphasis is also on latest developments, challenges and opportunities faced by the accounting profession due to increase in the use of online accounting systems. The unit provides students with practical skills related to the selection, analysis and implementation 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 unit 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, 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	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Intermediate	<input type="checkbox"/>	<input type="checkbox"/>	✓	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Advanced	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

### Learning Outcomes:

#### 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 and key business processes and systems documentation techniques
- K3.** Explain the fundamentals of database management systems, design and relational databases
- K4.** Comprehend the issues associated with implementing new or updated computer accounting applications including systems design, implementation and operation
- K5.** Understand information systems controls for system development and enterprise resource planning systems

#### 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.** Demonstrate an understanding of various computerised accounting solutions including computer based audit systems, systems to manage big data and systems to prevent computer fraud
- A4.** Demonstrate understanding of latest technological advances and challenges faced by businesses working in online environment

#### 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

## FEDTASKS

Federation University Federation recognises that students require key transferable employability skills to prepare them for their future workplace and society. FEDTASKS (**T**ransferable **A**tttributes **S**kills and **K**nowledge) provide a targeted focus on five key transferable Attributes, Skills, and Knowledge that are embedded within curriculum, developed gradually towards successful measures and interlinked with cross-discipline and Co-operative Learning opportunities. *One or more FEDTASK, transferable Attributes, Skills or Knowledge must be evident in the specified learning outcomes and assessment for each FedUni Unit, and all must be directly assessed in each Course.*

FEDTASK attribute and descriptor		Development and acquisition of FEDTASKS in the Unit	
		Learning Outcomes (KSA)	Assessment task (AT#)
FEDTASK 1 Interpersonal	Students will demonstrate the ability to effectively communicate, interact and work with others both individually and in groups. Students will be required to display skills in-person and/or online in: <ul style="list-style-type: none"> <li>• Using effective verbal and non-verbal communication</li> <li>• Listening for meaning and influencing via active listening</li> <li>• Showing empathy for others</li> <li>• Negotiating and demonstrating conflict resolution skills</li> <li>• Working respectfully in cross-cultural and diverse teams.</li> </ul>	K3, S3	AT2
FEDTASK 2 Leadership	Students will demonstrate the ability to apply professional skills and behaviours in leading others. Students will be required to display skills in: <ul style="list-style-type: none"> <li>• Creating a collegial environment</li> <li>• Showing self-awareness and the ability to self-reflect</li> <li>• Inspiring and convincing others</li> <li>• Making informed decisions</li> <li>• Displaying initiative</li> </ul>	A3	AT2, AT3

FEDTASK attribute and descriptor		Development and acquisition of FEDTASKS in the Unit	
		Learning Outcomes (KSA)	Assessment task (AT#)
FEDTASK 3 Critical Thinking and Creativity	Students will demonstrate an ability to work in complexity and ambiguity using the imagination to create new ideas. Students will be required to display skills in: <ul style="list-style-type: none"> <li>• Reflecting critically</li> <li>• Evaluating ideas, concepts and information</li> <li>• Considering alternative perspectives to refine ideas</li> <li>• Challenging conventional thinking to clarify concepts</li> <li>• Forming creative solutions in problem solving</li> </ul>	K4, K5 S2, S4 A2, A3, A4	AT1, AT2, AT3
FEDTASK 4 Digital Literacy	Students will demonstrate the ability to work fluently across a range of tools, platforms and applications to achieve a range of tasks. Students will be required to display skills in: <ul style="list-style-type: none"> <li>• Finding, evaluating, managing, curating, organising and sharing digital information</li> <li>• Collating, managing, accessing and using digital data securely</li> <li>• Receiving and responding to messages in a range of digital media</li> <li>• Contributing actively to digital teams and working groups</li> <li>• Participating in and benefiting from digital learning opportunities</li> </ul>	K3, K4, K5 S1, S3, S4 A2, A3	AT2, AT3
FEDTASK 5 Sustainable and Ethical Mindset	Students will demonstrate the ability to consider and assess the consequences and impact of ideas and actions in enacting ethical and sustainable decisions. Students will be required to display skills in: <ul style="list-style-type: none"> <li>• Making informed judgments that consider the impact of devising solutions in global economic environmental and societal contexts</li> <li>• Committing to social responsibility as a professional and a citizen</li> <li>• Evaluating ethical, socially responsible and/or sustainable challenges and generating and articulating responses</li> <li>• Embracing lifelong, life-wide and life-deep learning to be open to diverse others</li> <li>• Implementing required actions to foster sustainability in their professional and personal life.</li> </ul>	K5 S1, S4 A3, A4	AT2, AT3

### Learning Task and Assessment:

Learning Outcomes Assessed	Assessment Tasks	Assessment Type	Weighting
K1, K2, K3, K5, S1, S2 A1	Review of selected topics	Test	10-20%
K2, K3, K4 K5, S1, S2, S3, S4 A1, A2, A3, A4	Group assignment	Assignment	30-40%
K1, K2, K3, K4 K5,S1, S2, S3, S4 A1, A2	Comprehensive review of all topics.	Exam	40-50%

### Adopted Reference Style:

APA

Refer to the [library website](#) for more information

Fed Cite - [referencing tool](#)