

# Unit Outline (Higher Education)

<b>Institute / School:</b>	Institute of Innovation, Science & Sustainability
<b>Unit Title:</b>	INFORMATION SYSTEMS DESIGN AND DEVELOPMENT FOR ACCOUNTANTS
<b>Unit ID:</b>	BUACC5937
<b>Credit Points:</b>	15.00
<b>Prerequisite(s):</b>	Nil
<b>Co-requisite(s):</b>	(Recommend BUACC5930 but not required)
<b>Exclusion(s):</b>	Nil
<b>ASCED:</b>	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 unit 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 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					✓	
Intermediate						
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

**Unit Content:**

Topics may include:

- 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

#### Learning Task and Assessment:

Learning Outcomes Assessed	Assessment 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.	Final test	50-60%

#### Adopted Reference Style:

APA

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