

# 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

**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, 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:

- 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

## 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 at this level will demonstrate an advanced ability in a range of contexts to effectively communicate, interact and work with others both individually and in groups. Students will be required to display high level skills in-person and/or online in: <ul style="list-style-type: none"> <li>• Using and demonstrating a high level of verbal and non-verbal communication</li> <li>• Demonstrating a mastery of listening for meaning and influencing via active listening</li> <li>• Demonstrating and showing empathy for others</li> <li>• High order skills in negotiating and conflict resolution skills</li> <li>• Demonstrating mastery of working respectfully in cross-cultural and diverse teams.</li> </ul>	Not applicable	Not applicable
FEDTASK 2 Leadership	Students at this level will demonstrate a mastery in professional skills and behaviours in leading others. <ul style="list-style-type: none"> <li>• Creating and sustaining a collegial environment</li> <li>• Demonstrating a high level of self-awareness and the ability to self-reflect and justify decisions</li> <li>• Inspiring and initiating opportunities to lead others</li> <li>• Making informed professional decisions</li> <li>• Demonstrating initiative in new professional situations.</li> </ul>	Not applicable	Not applicable
FEDTASK 3 Critical Thinking and Creativity	Students at this level will demonstrate high level skills in working 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 to generate and consider complex ideas and concepts at an abstract level</li> <li>• Analysing complex and abstract ideas, concepts and information</li> <li>• Communicate alternative perspectives to justify complex ideas</li> <li>• Demonstrate a mastery of challenging conventional thinking to clarify complex concepts</li> <li>• Forming creative solutions in problem solving to new situations for further learning.</li> </ul>	Not applicable	Not applicable
FEDTASK 4 Digital Literacy	Students at this level will demonstrate the ability to work competently across a wide 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>• Mastering, exploring, evaluating, managing, curating, organising and sharing digital information professionally</li> <li>• Collating, managing complex data, accessing and using digital data securely</li> <li>• Receiving and responding professionally to messages in a range of professional digital media</li> <li>• Contributing competently and professionally to digital teams and working groups</li> <li>• Participating at a high level in digital learning opportunities.</li> </ul>	Not applicable	Not applicable

FEDTASK attribute and descriptor		Development and acquisition of FEDTASKS in the Unit	
		Learning Outcomes (KSA)	Assessment task (AT#)
FEDTASK 5 sustainable and Ethical Mindset	Students at this level will demonstrate a mastery of considering and assessing the consequences and impact of ideas and actions in enacting professional ethical and sustainable decisions. Students will be required to display skills in: <ul style="list-style-type: none"> <li>• Demonstrate informed judgment making that considers the impact of devising complex solutions in ambiguous global economic environmental and societal contexts</li> <li>• Professionally committing to the promulgation of social responsibility</li> <li>• Demonstrate the ability to evaluate ethical, socially responsible and/or sustainable challenges and generating and articulating responses</li> <li>• Communicating lifelong, life-wide and life-deep learning to be open to the diverse professional others</li> <li>• Generating, leading and implementing required actions to foster sustainability in their professional and personal life</li> </ul>	Not applicable	Not applicable

#### 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	Oral Presentation and / or Written Research 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	40-60%

#### Adopted Reference Style:

APA ()

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

Fed Cite - [referencing tool](#)