Unit Outline
ACCT5001 Intermediate Accounting Systems
Semester 1, 2016

Unit study package code: ACCT5001
Mode of study: Internal
Tuition pattern summary: Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.
Lecture: 1 x 2 Hours Weekly
Computer Laboratory: 1 x 1 Hours Weekly
This unit does not have a fieldwork component.
Credit Value: 25.0
Pre-requisite units: 302129 (v.0) Accounting (Financial) 510 or any previous version
OR
312348 (v.0) Financial Accounting 520 or any previous version
OR
ACCT5013 (v.0) Intermediate Financial Accounting or any previous version
Co-requisite units: Nil
Anti-requisite units: Nil
Result type: Grade/Mark
Approved incidental fees: Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.
Unit coordinator: Title: Mr
Name: Vincent Chang
Phone: +618 9266 3303
Email: v.chang@curtin.edu.au
Location: Building: 407 - Room: 405C
Consultation times: See Blackboard for Consultation Times.
Teaching Staff: Name: Wendy Pabst
Phone: +618 9266 9553
Email: Wendy.Pabst@curtin.edu.au
Location: Building: 407 - Room: 412
Administrative contact: Name: Tracey Carlyon
Phone: +618 9266 2870
Email: T.L.Carlyon@curtin.edu.au
Location: Building: 407 - Room: 419
Learning Management System: Blackboard (lms.curtin.edu.au)
Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present.

Syllabus

Students will gain practical knowledge and experience in the following areas: accounting information systems and the accountant; documenting accounting information systems; computer crime, ethics and privacy; internal control systems; computer security and controls for accounting information systems; accounting information systems and business processes; accounting enterprise software; data modelling; organising and manipulating data in databases; electronic commerce and the internet. Students will also gain experience in setting up data files, posting transactions, and producing reports, using a fully integrated computerised accounting package.

Introduction

The aims of this unit are to:

1. Provide students with an understanding of how accounting information systems collect record and store business data; learn how to develop effective internal control systems; and examine the accountant’s role in designing, developing, implementing, and maintaining accounting information systems.
2. Provide students with the practical ‘hands-on’ knowledge and skills needed to implement and use an integrated computerised accounting package in a small business environment.

Unit Learning Outcomes

All graduates of Curtin University achieve a set of nine graduate attributes during their course of study. These tell an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and attributes which employers say would be useful in a professional setting. Each unit in your course addresses the graduate attributes through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes tell you what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your achievement of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating we can say you will have achieved all of Curtin’s Graduate Attributes through the assurance of learning process in each unit.

<table>
<thead>
<tr>
<th>On successful completion of this unit students can:</th>
<th>Graduate Attributes addressed</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Explain how accounting information systems assist in attaining organisational objectives, and how they improve governance and control at all levels of the business</td>
<td><img src="https://example.com" alt="Image" /></td>
</tr>
<tr>
<td>2 Explain the functions of several major accounting information subsystems, how the subsystems interface with one another, and the principal inputs, processes, files, outputs and controls associated with these subsystems</td>
<td><img src="https://example.com" alt="Image" /></td>
</tr>
<tr>
<td>3 Explain why documentation is important to accounting information systems; distinguish between document flowcharts, data flow diagrams and program flowcharts, and design a document flowchart to depict many transaction scenarios</td>
<td><img src="https://example.com" alt="Image" /></td>
</tr>
<tr>
<td>4 Demonstrate practical ‘hands-on’ skills in the use of an integrated computerised accounting package in a small business environment</td>
<td><img src="https://example.com" alt="Image" /></td>
</tr>
<tr>
<td>5 Interpret, analyse, and solve different types of accounting problems in a computerised environment, and post transactions for a variety of business structures in order to produce financial statements and other analytical reports for management</td>
<td><img src="https://example.com" alt="Image" /></td>
</tr>
</tbody>
</table>
Curtin’s Graduate Attributes

- Apply discipline knowledge
- Thinking skills (use analytical skills to solve problems)
- Information skills (confidence to investigate new ideas)
- Communication skills
- Technology skills
- Learning how to learn (apply principles learnt to new situations)
- Professional Skills (work independently and as a team)
- International perspective (value the perspectives of others)
- Cultural understanding (value the perspectives of others)
- Learning how to learn (apply principles learnt to new situations)
- Professional Skills (work independently and as a team)
- International perspective (value the perspectives of others)
- Cultural understanding (value the perspectives of others)

Find out more about Curtin’s Graduate attributes at the Office of Teaching & Learning website: ctl.curtin.edu.au

Learning Activities

There will be a 2-hour lecture/tutorial and 1-hour computer lab weekly.

Students are also expected to prepare In-class discussion questions for each lecture.

Learning Resources

Essential texts

The required textbook(s) for this unit are:

  (ISBN/ISSN: 9780170366632)

  (ISBN/ISSN: 978-1-118-74293-8)

Other resources

Blackboard Resources

A majority of the references and resources will be provided through the Blackboard online learning facilities. The Blackboard facility is designed to facilitate and encourage a students’ self learning approach. The Blackboard facility provides students with access to lecture power-point slide presentations, iLectures, discussion questions, etc. All announcements to do with the unit will be displayed on Blackboard.

The following link will take you to the Blackboard Login Page: http://lms.curtin.edu.au

Enter your Username: your Student Number (e.g. 08716651) and Password: your Student PIN (University PIN 8 digits, i.e. date of birth) and click Login to enter. If you have difficulties logging in you can log a support call from this window.
1. All practical tests will be open book and conducted in the laboratory. They are based on the work covered in prior lab sessions and will be of 45 minutes duration.
   - Practical test 1 covers chapters 1 to 4. Students are required to create a data file, set up accounts, enter opening balances and produce a trial balance.
   - Practical test 2 covers chapters 5 to 10. Students are required to record a variety of transactions and produce a number of reports.

2. The mid-semester examination covers text chapters 1, 4, 5, 10 & 11, lectures notes, and discussion questions for topics 1 to 4 inclusive. The examination will be of 2 hours duration plus 10 minutes reading time, and will consist of a number of multiple choice and short answer questions. Students will need to review the unit material prior to the examination in preparation for it, as it is closed book. No aids (calculator or flow charting template) are permitted. Also, no printed or handwritten pages are permitted. If you fail to sit the exam a zero grade will be recorded, unless a medical certificate is provided within a reasonable time to satisfactorily explain your absence.

   Further details concerning the content of the examination will be made available to students prior to the week of the examination.

3. The final exam will be based on the textbook, lecture notes, and discussion questions for topics 1 to 11 inclusive. The examination will be of 2 hours duration plus 10 minutes reading time. It is a closed book exam, and no aids (calculator or flow charting template) are permitted. Further details about the examination will be made available in the lectures toward the end of semester.

Pass requirements

To pass this unit you must receive an overall grade of 5 or above and a mark greater than or equal to 50%.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that student work is evaluated consistently by assessors. Minimum standards for the moderation of assessment are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/policies/teachingandlearning.cfm

Late assessment policy

This ensures that the requirements for submission of assignments and other work to be assessed are fair, transparent, equitable, and that penalties are consistently applied.
1. All assessments students are required to submit will have a due date and time specified on this Unit Outline.

2. Late submission of assessments is not accepted in this unit. Students will receive a zero mark for any assessment item submitted late.

**Assessment extension**

A student unable to complete an assessment task by/on the original published date/time (eg examinations, tests) or due date/time (eg assignments) must apply for an assessment extension using the Assessment Extension form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar. It is the responsibility of the student to demonstrate and provide evidence for exceptional circumstances beyond the student’s control that prevent them from completing/submitting the assessment task.

The student will be expected to lodge the form and supporting documentation with the unit coordinator before the assessment date/time or due date/time. An application may be accepted up to five working days after the date or due date of the assessment task where the student is able to provide an acceptable explanation as to why he or she was not able to submit the application prior to the assessment date. An application for an assessment extension will not be accepted after the date of the Board of Examiners’ meeting.

**Deferred assessments**

If your results show that you have been granted a deferred assessment you should immediately check your OASIS email for details.

Deferred examinations/tests will be held from 08/02/2016 to 19/02/2016. Notification to students will be made after the Board of Examiners’ meeting via the Official Communications Channel (OCC) in OASIS.

**Supplementary assessments**

Supplementary assessments are not available in this unit.

**Referencing style**

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site: http://libguides.library.curtin.edu.au/referencing.

**Copyright**

© Curtin University. The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

**Academic Integrity (including plagiarism and cheating)**

Any conduct by a student that is dishonest or unfair in connection with any academic work is considered to be academic misconduct. Plagiarism and cheating are serious offences that will be investigated and may result in penalties such as reduced or zero grades, annulled units or even termination from the course.

Plagiarism occurs when work or property of another person is presented as one’s own, without appropriate acknowledgement or referencing. Submitting work which has been produced by someone else (e.g. allowing or contracting another person to do the work for which you claim authorship) is also plagiarism. Submitted work is subjected to a plagiarism detection process, which may include the use of text matching systems or interviews with students to determine authorship.

Cheating includes (but is not limited to) asking or paying someone to complete an assessment task for you or any use of unauthorised materials or assistance during an examination or test.

From Semester 1, 2016, all incoming coursework students are required to complete Curtin’s Academic Integrity Program (AIP). If a student does not pass the program by the end of their first study period of enrolment at Curtin, their marks will be withheld until they pass. More information about the AIP can be found at: https://academicintegrity.curtin.edu.au/students/AIP.cfm
Refer to the Academic Integrity tab in Blackboard or academicintegrity.curtin.edu.au for more information, including student guidelines for avoiding plagiarism.

**Information and Communications Technology (ICT) Expectations**

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support: oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre: life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

**Additional information**

**Assessment Compliance Information**

Deferred or alternative arrangements for practical tests and the Mid-Semester examination will only be granted under exceptional circumstances. Students who are unable to complete the assessments by the time specified would need to complete an application form (with supporting documents) and discuss the situation with the unit controller within 5 working days after the date of the assessment task.

**Computer labs**

Do not change labs without the consent of the unit controller and your lab tutor. Changes will only be made if you have a good reason for being unable to attend the laboratory that you have been allocated.

*Curtin School of Accounting Facebook*

http://www.facebook.com/CurtinAccounting

**Enrolment**

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

**Student Rights and Responsibilities**

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- the University's Guiding Ethical Principles
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all these things is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.
Student Equity

There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesi@curtin.edu.au or go to http://eesi.curtin.edu.au/student_equity/index.cfm for more information.

You can also contact Counselling and Disability services: http://www.disability.curtin.edu.au or the Multi-faith services: http://life.curtin.edu.au/health-and-wellbeing/about_multifaith_services.htm for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through eVALUate, Curtin's online student feedback system. For more information about eVALUate, please refer to evaluate.curtin.edu.au/info/.

To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See https://evaluate.curtin.edu.au/info/dates.cfm to find out when you can eVALUate this unit.

Recent changes to this unit include:

1. Teaching materials including the textbooks have been updated (Semester 2, 2015).
2. The accounting software taught in the unit has been changed from QuickBooks to Reckon Accounts (Semester 2, 2015).
<table>
<thead>
<tr>
<th>Week</th>
<th>Begin Date</th>
<th>Lecture</th>
<th>Discussion Questions</th>
<th>Laboratory (L) / Homework (H)</th>
<th>Required Reading</th>
<th>Assessment Task</th>
</tr>
</thead>
</table>
| 1.   | 29 Feb     | Topic 1 – Accountants - Accounting Information System (AIS) and Information Technology (IT) |  | L: Reckon Accounts – Ch 1, 2 & Appendix (p.1 to p.22 & p.178- p.184)  
H: Simkin Testing Yourself (MCQ): Chapters 1 and 4 | Simkin:  
Chapter 1  
Chapter 4 | |
| 2    | 7 Mar      | Topic 2 – AIS & Business Processes Part I | See Topic 1 Discussion Question details on Blackboard. | L: Reckon Accounts – Ch 3 (p.23 to p.47)  
H: Simkin Testing Yourself (MCQ): Chapter 10 | Simkin:  
Chapter 10 | |
| 3    | 14 Mar     | Topic 3 – AIS & Business Processes Part II | See Topic 2 Discussion Question details on Blackboard. | L: Reckon Accounts – Ch 4 (p.48-p.64)  
H: Simkin Testing Yourself (MCQ): Chapter 11 | Simkin:  
Chapter 11 | |
H: Simkin Testing Yourself (MCQ): Chapter 5 | Simkin:  
Chapter 5 | |
| 5.   | 28 Mar     | Tuition Free Week |  |  |  | |
| 6.   | 4 Apr      | Topic 5 – Accounting and Enterprise software | See Topic 4 Discussion Question details on Blackboard. | L: Practical Test #1 (5%).  
H: Simkin Testing Yourself (MCQ): Chapter 12 | Simkin:  
Chapter 12 | Practical Test #1 (5%). To be done during lab time. |
| 7.   | 11 Apr     | Topic 6 – Accounting on the Internet | See Topic 5 Discussion Question details on Blackboard. | L: Reckon Accounts – Ch 6 (p.79-p.94)  
H: Simkin Testing Yourself (MCQ): Chapter 2 | Simkin:  
Chapter 2 | Mid-Semester Exam – Topics 1 to 4 inclusive  
Date/Time:  
Saturday 16/04/2016  
9 am (Perth time)  
Venue: 201.322LT |
| 8.   | 18 Apr     | Tuition Free Week |  |  |  | |
| 9.   | 25 Apr     | Topic 7 - Computer Crime, Fraud, and See Topic 6 Discussion | L: Reckon Accounts – Ch 7 (p.95-p.110) | Simkin:  
Chapter 3 | Simkin:  
Chapter 3 | Monday is the ANZAC public |
<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Discussions</th>
<th>Question details on Blackboard.</th>
<th>H: Simkin Testing Yourself (MCQ):</th>
<th>Holiday</th>
</tr>
</thead>
<tbody>
<tr>
<td>2 May</td>
<td>Topic 8 – Introduction to Internal Control Systems</td>
<td>See Topic 7 Discussion Question details on Blackboard.</td>
<td>L: Reckon Accounts – Ch 8 (p.111-p.126)</td>
<td>H: Simkin Testing Yourself (MCQ): Chapter 3</td>
<td>Deferred Mid-Semester Exam – Topics 1 to 4 inclusive</td>
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<td>Date/Time: Saturday 30/04/2016 9 am (Perth time)</td>
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<td>Venue: TBA</td>
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<tr>
<td>30 May</td>
<td>Topic 12 - Revision</td>
<td>See Topic 11 Discussion Question details on Blackboard.</td>
<td>L: Practical Test #2 (15%)</td>
<td></td>
<td>Practical Test #2 (15%) – To be done in class.</td>
</tr>
<tr>
<td>6 Jun</td>
<td>Study Week</td>
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<td>13 Jun</td>
<td>Exam Week 1</td>
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<td>20 Jun</td>
<td>Exam Week 2</td>
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