Accounting Information Systems (AIS) form an integral part of modern organisations since they support managers to plan and control business operations, improve decision-making in organisations, and support financial accounting and reporting. This course examines the way AIS are...
structured and used in organisations and provides a close look into how these systems work and impact on enterprises. It is suitable for both students with accounting backgrounds and with IT backgrounds by examining the nature of corporations and their environments, and the concepts, principles and practices of corporate governance. This examination is based on a public interest perspective of corporations. Topics explore the complex interactive roles of various stakeholders in corporate governance, with some emphasis shareholders, directors and management. Attention is also given the regulation of corporations and to selected international corporate governance issues. Developments in management accounting knowledge and techniques and how to assess these through cost-benefit analysis.

Requisites

To enrol in this course you must have completed INFS1001 (http://programsandcourses.anu.edu.au/2016/course/INFS1001) or BUSN1001 (http://programsandcourses.anu.edu.au/2016/course/BUSN1001)

LEARNING OUTCOMES

Upon successful completion of the requirements for this course, students will be able to:

1. understand the role of Accounting Information Systems (AIS) in modern organisations and how AIS have altered the role of accounting and the job of the accountant;
2. evaluate and describe approaches to changing business processes, process re-engineering, and the application of AIS to business processes;
3. read, interpret, and develop different forms of systems documentation such as data-flow-diagrams and flowcharts;
4. describe the accounting processes in ERP systems and understand how basic accounting processes are implemented in SAP;
5. use SAP and learn how ERP software applications impact on a firm's accounting processes;
6. understand the importance of IT governance and appreciate control mechanisms related to AIS;
7. describe the key objectives and strategic implications of the accounting cycles and identify common technologies underpinning these activities;
8. describe alternative approaches to AIS systems development;
9. understand the process of auditing AIS;
10. consider ethical issues related to the organisational use of AIS.

SCHEDULE

Research-Led Teaching

INFS7004 aims to prepare students to be a junior “researcher”. To achieve this aim, INFS7004 will adopt research-led teaching approach, which reflects and makes use of the lecturer’s disciplinary research to benefit student learning and outcomes.

The following activities help achieve the above aim.

- The tutorials will be discussion based. We select tutors with work experience and leverage their expertise to help students analyse AIS problems in industry.
- Students will be assigned to a group project on reengineering a mal-functioning AIS
process. In doing so, students will acquire critical analysis, teamwork and communication skills.

Staff Feedback

Students will be given written and verbal feedback to the whole class, to groups, to individuals

Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Summary of Activities</th>
<th>Readings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Course Introduction; IS/AIS Concepts; Business Processes</td>
<td>Considine text: Ch 1, 2</td>
</tr>
<tr>
<td>2</td>
<td>Enterprise Information Systems</td>
<td>Megal text: Ch 2; plus handout</td>
</tr>
<tr>
<td>3</td>
<td>System documentation I</td>
<td>Considine text: Ch 6</td>
</tr>
<tr>
<td>4</td>
<td>System documentation II</td>
<td>Considine text: Ch 6</td>
</tr>
<tr>
<td>5</td>
<td>Internal Controls I</td>
<td>Considine text: Ch 7, 8</td>
</tr>
<tr>
<td>6</td>
<td>Internal Controls II plus control matrix</td>
<td>Considine text: Ch 7, 8</td>
</tr>
<tr>
<td>7</td>
<td>Mid-Term Exam</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Mid-Semester break [4 April 2016 to 15 April 2016]</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Revenue Cycle: Sales Order process</td>
<td>Considine text: Ch 9; Megal’s text: Ch 4</td>
</tr>
<tr>
<td>9</td>
<td>Expenditure Cycle: Purchases and Cash Disbursements process</td>
<td>Considine text: Ch 10; Megal’s text: Ch 3</td>
</tr>
<tr>
<td>10</td>
<td>Production process</td>
<td>Considine text: Ch 11; Megal’s text: Ch 5</td>
</tr>
<tr>
<td>11</td>
<td>System development techniques</td>
<td>Considine text: Ch 14</td>
</tr>
<tr>
<td>12</td>
<td>Auditing IS, Ethics, Fraud and computer crime</td>
<td>Considine text: Ch 15, 16</td>
</tr>
<tr>
<td>13</td>
<td>Course Revision</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Examination period</td>
<td></td>
</tr>
</tbody>
</table>
**Texts and Other Reading**

Reading material will come from a variety of sources. We will use textbooks for core foundation and background material, and research and practitioner literature for grounding in breakthrough topics.

The foundation texts are:


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**ASSESSMENT OVERVIEW**

**Summary**

<table>
<thead>
<tr>
<th>Type</th>
<th>Weight</th>
<th>Learning Outcome</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAP Simulation</td>
<td>5%</td>
<td>5</td>
<td>Due Date: Week 4</td>
</tr>
<tr>
<td>Midterm Exam</td>
<td>15%</td>
<td>1,2,3,4</td>
<td>Date: Week 7</td>
</tr>
<tr>
<td>Group Assignment</td>
<td>20%</td>
<td>2,3,6</td>
<td>Due Date: Week 10</td>
</tr>
<tr>
<td>Final Exam</td>
<td>60%</td>
<td>1,3,4,6,7,8,9,10</td>
<td>Date: End of Semester Exam Period</td>
</tr>
</tbody>
</table>

**Grading Scale**

According to the ANU policy on assessment (https://policies.anu.edu.au/ppl/document/ANUP_004603), the standards that apply to High Distinction, Distinction, Credit and Pass in all coursework courses are as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Range</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>HD</td>
<td>80-100%</td>
<td>Work of exceptional quality, as demonstrated in the attainment of learning outcomes at or above the relevant qualification level</td>
</tr>
</tbody>
</table>
Grade | Range | Notes
--- | --- | ---
D | 70-79% | Work of superior quality, as demonstrated in the attainment of learning outcomes at or above the relevant qualification level
C | 60-69% | Work of good quality, as demonstrated in the attainment of learning outcomes at or above the relevant qualification level
P | 50-59% | Work of satisfactory quality, as demonstrated in the attainment of learning outcomes at or above the relevant qualification level
N | 0-49% | Work in which the attainment of learning outcomes at or above the relevant qualification level has not been demonstrated

**ASSESSMENT ITEMS**

**SAP Simulation**

The objective of this task is to help students gain experience with SAP applications. For this task students are asked to complete three SAP simulations— one simulation for the procurement process, one for the fulfilment process, and one for the production process.

The completion of this task contributes 5% of your overall assessment. Late submissions will not be accepted.

**Group Assignment**

The objectives of this assignment are to assess student knowledge of:

- systems documentation;
- analysis of segregation of duties;
- development of a control matrix; and
- business process re-design.

The marks obtained for this assessment item are worth 20% of the course and count towards the aggregate continuous assessment marks for the semester.

Students will be assessed on the quality, completeness, accuracy, correctness, relevance and viability of your proposed solutions relative to the business case. Students will also be assessed on your written communication and presentation. These criteria are not mutually exclusive but are complementary in the overall assessment of the assignment. A well-written and organised assignment will receive a low assessment if it is not relevant to the business case. Conversely, a relevant assignment will receive a low score if it is poorly or unprofessionally presented, or of an unacceptable academic standard.

Usually, all members in the same team will be given the same marks. However, if there is an
uneven distribution of workload, then all members in the team will be asked to submit one confidential evaluation for each of the other members. Using these evaluations, a weight will be assigned to each individual's team grade. Dysfunctional teams and non-participating team members will suffer lower grades. Non-participative group members will receive a zero grade.

**Mid Term Examination**

The mid-term exam forms part of the assessment requirements for this course.

**Final Examination**

The final exam forms part of the assessment requirements for this course.

**Assignment Submission**

The ANU is using Turnitin to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University’s approach to managing Academic Integrity. For additional information regarding Turnitin please visit the ANU Online (http://online.anu.edu.au/turnitin) website.

Students may choose not to submit assessment items through Turnitin. In this instance you will be required to submit, alongside the assessment item itself, copies of all references included in the assessment item.

*In addition in Turnitin, hard copy submission of assignments is required.* All assignments must be submitted to the RSM Student Office, Room 1088, Level 1, LF Crisp Building 26 by 4pm on the due date. Assignments must include a cover sheet. Please keep a copy of tasks completed for your records.

**COURSE EXPECTATIONS**

**Announcements**

Students are expected to check the Wattle site for announcements about this course, e.g. changes to timetables or notifications of cancellations. Notifications of emergency cancellations of lectures or tutorials will be posted on the door of the relevant room.

**Tutorial and/or Seminar registration**

Tutorial and/or Seminar registration is done through the course Wattle page. Detailed information about sign-up times will be provided on Wattle or during the first lecture by the course convener.

When tutorials/seminars are available for enrolment:
1. Log-on to Wattle, and go to the course site.
2. Click on "Tutorial sign-up here" link
3. On the right of the screen, click "Become Member of ..." for the tutorial/seminar class you wish to enrol in.
4. Confirm your choice.

If you need to change your enrolment, click on the tab "Leave group..." and then re-enrol in another group.

You will not be able to enrol in groups that have reached their maximum number.

Please note that your enrolment in ISIS must be finalised for you to have Wattle access.

**Extensions and penalties**


You may be granted extensions for assessment pieces that are not examinations or take-home examinations by applying for special consideration.

Late submission of assessment tasks without an extension are penalised at the rate of 5% of the possible marks available per working day or part thereof. Late submission of assessment tasks is not accepted 10 working days after the due date, or on or after the date specified in the course outline for the return of the assessment item.

If a course convener determines that late submission of assessment tasks is not accepted for a coursework course, this information is included in the course outline.

**Special consideration for assessments**

Students who are unable to submit their assessment by the due date may be eligible for an extension if supported by an Application for Special Consideration.


Special Consideration applications must be completed before the due date of the affected assessment. In exceptional circumstances applications for an extension may be accepted up to three working days after the due date of the affected assessment.

The application must include all supporting documentation and include a copy of as much of the assignment as has been completed by the due time and date.

Special consideration applications must be submitted online at special.consideration@anu.edu.au (cdn-cgi/l/email-protection#a3d0d3c6c0cac2cf8dc0ccdd0cac7c6d1c2d7caccdd3c2cdd68dc6c7d68dc2d6). You will be notified by your lecturer if an extension has been approved.
Identify your Assignment with your Student Number only

When submitting your assignment please ensure that it contains your student number in the file name and on the first page. Please do not put your name anywhere in your assignment.

Resubmission of assignments

You are allowed to resubmit your assignments before the specific deadlines. Any submission done after the deadline will be considered as a late submission and the above listed penalty conditions will apply.

Returning assignments

All assignments will be marked and where appropriate feedback will be provided either:

- in class,
- in person by appointment with the course lecturer, or
- via the course Wattle site.

Referencing requirements

See any specific requirements under Assessment Items.

The Harvard or Oxford referencing styles are to be used. Links to documentation on proper referencing methods are available on the course website or from the ANU Library website:

Deferred examinations

A deferred examination is the sitting of an examination at a time other than the scheduled time/date.

Wherever possible a student should sit their examination at the prescribed time, and if necessary apply for special assessment consideration (http://www.anu.edu.au/students/program-administration/assessments-exams/special-assessment-consideration) for the marking of the examination. To apply for a deferred examination:

- Scan and attach all supporting documentation
- Email to examinations.officer@anu.edu.au (mailto:examinations.officer@anu.edu.au)

Submit completed application no later than three working days after the scheduled examination.
Decisions on applications relating to final examinations are made by the Examinations Office.

After receiving notification that a deferred examination has been granted, it is the responsibility of the student to confirm the date/time/location for that examination with the relevant ANU College or School.

Finalisation of Marks and Grades

Your final mark for the course will be based on the raw marks allocated for each of your assessment items. However, your final mark may not be the same number as produce by that formula, as marks may be scaled. Any scaling applied will preserve the rank order of raw marks (i.e. if your raw mark exceeds that of another student, then your scaled mark will exceed the scaled mark of that student), and may be either up or down.

Use of Assignments as exemplars and grade moderation

An important resource for enhancing educational quality is a stock of student work which can be de-identified and used as exemplars for future students in ANU courses, and for grade moderation exercises for teaching staff. If you do not wish your assignment to be used for such purposes please include a note to that effect on the front page of the assignment.

ANU POLICIES

ANU has educational policies, procedures and guidelines, which are designed to ensure that staff and students are aware of the University's academic standards, and implement them. You can find the University's education policies and an explanatory glossary at: http://policies.anu.edu.au/
(http://policies.anu.edu.au/)

Key policies include:

- Code of Practice for Student Academic Integrity
- Student Assessment (Coursework) Policy and Procedure
- Undergraduate Award Rules
- Graduate Award Rules
- Student Surveys and Evaluations Policy

Academic Integrity

Students are expected to have read the ANU's Code of Practice for Student Academic Integrity before the commencement of their course. (https://policies.anu.edu.au/ppl/document/ANUP_000392 (https://policies.anu.edu.au/ppl/document/ANUP_000392))

The following is an extract from the Code of Practice for Student Academic Integrity:

Any work by a student of the Australian National University must be work:

- that is original
• that is produced for the purposes of a particular assessment task
• that gives appropriate acknowledgement of the ideas, scholarship and intellectual property of others insofar as these have been used.

It is the responsibility of each individual student to ensure that:
• they are familiar with the expectations for academic integrity both in general, and in the specific context of particular disciplines or courses
• work submitted for assessment is genuine and original
• appropriate acknowledgement and citation is given to the work of others
• they declare their understanding of and compliance with the principles of academic integrity on appropriate pro formas and cover sheets as required by the academic area, or by a statement prefacing or attached to a thesis
• they do not knowingly assist other students in academically dishonest practice.

All breaches, careless or deliberate, are addressed. Careless breaches are addressed through academic penalties, such as deduction of marks and resubmission. Deliberate breaches are subject to action under the Discipline Rules of the ANU (http://about.anu.edu.au/__documents/rules/disciplinerules.pdf). Penalties for a deliberate breach may include failing the piece of work involved, failing the course, or having candidature terminated.

Further information can be found at http://academichonesty.anu.edu.au/ (http://academichonesty.anu.edu.au/)

Assessment Requirements

Where possible, assessment items are submitted online through Turnitin. The ANU is using Turnitin to enhance student citation and referencing techniques, and to assess assignment submissions as a component of the University’s approach to managing Academic Integrity.

For additional information regarding Turnitin please visit the ANU Online website (http://online.anu.edu.au/help_support/turnitin).

Student Feedback

ANU is committed to the demonstration of educational excellence and regularly seeks feedback from students. One of the key formal ways students have to provide feedback is through Student Experience of Learning Support (SELS) surveys. The feedback given in these surveys is anonymous and provides the Colleges, University Education Committee and Academic Board with opportunities to recognise excellent teaching, and opportunities for improvement.

Student Support Services

Students experiencing academic or personal problems are welcome to discuss these with any member of the Faculty or to utilise the ANU’s student support services links to which can be found at http://students.anu.edu.au/ (http://students.anu.edu.au/), including:

- the Counselling Centre at http://counselling.anu.edu.au/ (http://counselling.anu.edu.au/)

Library

- Information about the library can be found at http://anulib.anu.edu.au (http://anulib.anu.edu.au/)
- (http://anulib.anu.edu.au/about/open/) For free training in information skills and computer skills see http://anulib.anu.edu.au/research-learn (http://anulib.anu.edu.au/research-learn)/