



MISSION: To develop a unique business school identity which is distinctive in the marketplace and provides a clear value proposition for students. This will be achieved by embedding the themes of entrepreneurship and innovation, digitalisation and data within our programs and embracing sustainability, work integrated learning and a commitment to social justice.

OVERVIEW

Course Description	Examines the theory and practice of Accounting Information Systems. Covers all aspects of the use of information technology to support the contemporary organisation, with particular emphasis on support for Accounting and Finance. Industry-focused case studies and detailed practical exercises are used to underpin the conceptual models used to describe the elements of modern accounting support systems.
Contact Hours	Workshop: Face to face on campus for two (2) hours per week for 12 weeks starting week 1. Self-Directed Learning: Six (6) hours of online content per term provided for self-directed learning
Unit Weighting	10 units
Assumed Knowledge	PACC6000 Financial Accounting 1
Workload	Students are required to spend on average 120-140 hours of effort (contact and non-contact) including assessments per 10-unit course.
Please refer to the course CANVAS site for details of teaching staff for ALL course offerings. The primary contact for courses is the Course Coordinator, whose details are listed on the course CANVAS site.	
Student Consultation	A minimum of one (1) hour of consultation per week. Please see course CANVAS site for details of time and location.
Course Learning Outcomes	On successful completion of this course, students will be able to: <ol style="list-style-type: none">1. Demonstrate a strong knowledge of the applications of a computer-based accounting system;2. Appreciate the nature of the interactions between the traditional accounting applications and other transaction management systems; and3. Use technology-assisted tools for project control, audit, financial analysis, and reporting.

COURSE OUTLINE

ASSESSMENTS

This course has 3 assessments. Each assessment is described in more detail in the sections below:

	Assessment Name	Due Date	Involvement	Weighting	Learning Outcomes
1	In Class Test	Workshop 4 & 7	Individual	20%	1, 2, 3
2	Online Assignment	Workshop 9 & 11	Individual	30%	1, 2, 3
3	Final Exam	Formal Examination Period	Individual	50%	1, 2, 3

Please note: students are advised that ALL assessments must be submitted in English. Assessments not submitted in English will receive a mark of zero.

Results of individual assessment items and final results, including those provided via the Learning Management System (LMS) are 'unofficial results' until they are confirmed as finalised by the School Assessment Body and the Head of School or delegate. Finalised results are released directly to students on the Fully Graded Date of the relevant Semester/Trimester.

Time referenced is time in Newcastle NSW

Late Submissions	The mark for an assessment item submitted after the designated time on the due date, without an approved extension of time, will be reduced by 10% of the possible maximum mark for that assessment item for each day or part day that the assessment item is late. Note: this applies equally to week and weekend days.
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Assessment 1 – In Class Test

Assessment Type	In Term Test
Purpose	Progressive testing for both theoretical and practical knowledge.
Description	Two online tests. Each test is a 45 minute test comprising of multiple-choice questions. Check course CANVAS site for further instructions.
Weighting	20%
Length	45 minutes
Due Date	Workshop 4 and Workshop 7
Submission Method	In class
Assessment Criteria	The following criteria will be assessed: <ul style="list-style-type: none"> - Relevance to the question. - Accuracy of information/argument.
Return Method	In class
Feedback Provided	Online via course CANVAS site

Assessment 2 – Online Assignment

Assessment Type	a) Online Learning Activity b) Written Report
Purpose	a) To provide the student with practical and technical skills using MYOB (a computerised accounting software used by professional accountants) through the completion of a single month in the accounting cycle of a fictional business. b) To assess the student's ability to use the financial statements produced for the fictional business and perform financial analysis and reporting.
Description	a) Students will be required to use the MYOB software to perform many activities in this software that are commonly performed by professional accountants and complete a month's accounting cycle for a fictional business. Students will learn the benefits of using MYOB including the various functionalities such as automatic posting of transactions. Check CANVAS for further instructions. b) Students will be expected to produce the financial statements of the fictional business, perform some financial analysis and communicate the results in a written report. Check CANVAS for further instructions.
Weighting	30% (20% for Part a and 10% for Part b)
Length	Over a period of six (6) weeks
Due Date	Workshop 9 and Workshop 11
Submission Method	Online
Assessment Criteria	The following criteria will be assessed: <ul style="list-style-type: none"> - Ability to set-up a company file in MYOB - Application of financial accounting principles to accounting transactions

- Use of the MYOB software functionality
- Recording of financial accounting transactions
- Preparation of financial statements
- Financial analysis and reporting

Return Method Online
Feedback Provided Online

Assessment 3 – Final Examination

Assessment Type	Formal Examination
Purpose	To assess a student's theoretical and practical knowledge of Accounting Information Systems.
Description	<p>This is a 2-hour examination comprising short answer and essay questions covering all lectures. Check CANVAS for further details.</p> <p>This course has a RESTRICTED OPEN BOOK examination. A memory aid is permitted. The memory aid is a single double sided A4 sheet of handwritten or typed notes for use during the examination. Note: memory aids must be left on the examination table and cannot be removed from the examination venue.</p>
Weighting	50%
Length	120 minutes
Due Date	Formal Examination Period
Submission Method	Formal Exam
Assessment Criteria	<p>The following criteria will be assessed:</p> <ul style="list-style-type: none"> - Relevance to the question. - Accuracy of information/argument. - Clarity of expression.
Return Method	Not Returned
Feedback Provided	No Feedback. Examination scripts will not be returned to students. Final examination scripts will be made available for review by students, upon request, in a controlled and monitored setting. Students are required to make requests, directly to the relevant course coordinator. Completed examination scripts are kept by the Newcastle Business School for a period of six (6) months only, from the relevant fully graded date. Requests made after the six (6) month period cannot be considered.

SYLLABUS

Course Content

Topics in the course include but are not limited to the following:

1. Accounting Information Systems and Accountants as Business Analysts
2. Data Modelling, Relational Databases and Enterprise Systems
3. Sales and Collections Business Process
4. Purchases and Payment Business Process
5. Reporting Processes and eXtensible Business Reporting Language (XBRL)
6. Data Analytics in Accounting
7. Accounting Information Systems and Internal Controls
8. Information Security and Computer Fraud, Monitoring and Auditing AIS
9. The Balanced Scorecard, Business Model Canvas, and Business Value of Information Technology
10. Systems Development and Project Management for AIS and Evaluating AIS Investments
11. Emerging Technologies: Blockchain and Artificial Intelligence Automation

Course Materials

Required Text:

Richardson, V. J., Chang, C. J. & Smith, R. (2020), *Accounting Information Systems*, McGraw Hill, Third Edition.

ISBN: 978-1-260-57108-0

Please refer to the course CANVAS site for details of additional recommended texts.

SCHEDULE

Week	Topic	Class Preparation	Workshop Activities
1	Accounting Information Systems and Firm Value Accountants as Business Analysts	Read required text: Chapter 1 & 2	List of questions from required text available on CANVAS Chapter 1 and 2
2	Data Modelling, Relational Databases and Enterprise Systems	Chapter 3 & 4	MYOB Chapter 3 & 4
3	Sales and Collection Business Process	Chapter 5	Chapter 5
4	Purchases and Payment Business Process	Chapter 6	Chapter 6 Assessment 1 due: In class
5	Reporting Processes and eXtensible Business Reporting Language (XBRL)	Chapter 9	Chapter 9
6	Data Analytics in Accounting	Chapter 10	Chapter 10
7	Data Analytics in Accounting	Chapter 11	Chapter 11 Assessment 1 due: In class
8	Accounting Information Systems and Internal Controls	Chapter 13	Chapter 13
9	Information Security and Computer Fraud, Monitoring and Auditing AIS	Chapter 14 & 15	Chapter 14 & 15 Assessment 2a due: Online Learning Activity Assignment Due
10	The Balanced Scorecard, Business Model Canvas, and Business Value of Information Technology Systems Development and Project Management for AIS and Evaluating AIS Investments	Chapter 16, 17 & 18	Chapter 16, 17 & 18
11	Emerging Technologies: Blockchain and Artificial Intelligence Automation	Chapter 12	Chapter 12 Assessment 2b due: Written Report Due
12	Course Revision		

If a lecture/class is scheduled on a public holiday, a make-up lecture may be announced by the course coordinator on the course CANVAS site.

CONTACTS

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ADDITIONAL INFORMATION

Grading Scheme

This course is graded as follows:

Range of Marks	Grade	Description
85-100	High Distinction (HD)	Outstanding standard indicating comprehensive knowledge and understanding of the relevant materials; demonstration of an outstanding level of academic achievement; mastery of skills*; and achievement of all assessment objectives.
75-84	Distinction (D)	Excellent standard indicating a very high level of knowledge and understanding of the relevant materials; demonstration of a very high level of academic ability; sound development of skills*; and achievement of all assessment objectives.
65-74	Credit (C)	Good standard indicating a high level of knowledge and understanding of the relevant materials; demonstration of a high level of academic achievement; reasonable development of skills*; and achievement of all learning outcomes.
50-64	Pass (P)	Satisfactory standard indicating an adequate knowledge and understanding of the relevant materials; demonstration of an adequate level of academic achievement; satisfactory development of skills*; and achievement of all learning outcomes.
0-49	Fail (FF)	Failure to satisfactorily achieve learning outcomes. If all compulsory course components are not completed the mark will be zero. A fail grade may also be awarded following disciplinary action.

*Skills are those identified for the purposes of assessment task(s).

Communication Methods	Communication methods used in this course include: <ul style="list-style-type: none"> - CANVAS Course Site: Students will receive communications via the posting of content or announcements on the CANVAS course site. - Email: Students will receive communications via their student email account. - Face to Face: Communication will be provided via face to face meetings or supervision.
Course Evaluation	Each year feedback is sought from students and other stakeholders about the courses offered in the University for the purposes of identifying areas of excellence and potential improvement.
Oral Interviews (Vivas)	As part of the evaluation process of any assessment item in this course an oral examination (viva) may be conducted. The purpose of the oral examination is to verify the authorship of the material submitted in response to the assessment task. The oral examination will be conducted in accordance with the principles set out in the Oral Examination (viva) Procedure . In cases where the oral examination reveals the assessment item may not be the student's own work the case will be dealt with under the Student Conduct Rule .
Academic Misconduct	All students are required to meet the academic integrity standards of the University. These standards reinforce the importance of integrity and honesty in an academic environment. Academic Integrity policies apply to all students of the University in all modes of study and in all locations. For the Student Academic Integrity Policy, refer to https://policies.newcastle.edu.au/document/view-current.php?id=35 .
Adverse Circumstances	The University acknowledges the right of students to seek consideration for the impact of allowable adverse circumstances that may affect their performance in assessment item(s). Applications for special consideration due to adverse circumstances will be made using the online Adverse Circumstances system where: <ol style="list-style-type: none"> 1. the assessment item is a major assessment item; or 2. the assessment item is a minor assessment item and the Course Co-ordinator has specified in the Course Outline that students may apply the online Adverse Circumstances system; 3. you are requesting a change of placement; or 4. the course has a compulsory attendance requirement.
Important Policy Information	Before applying you must refer to the Adverse Circumstances Affecting Assessment Items Procedure available at: https://policies.newcastle.edu.au/document/view-current.php?id=236 The Help button in the Canvas Navigation menu contains helpful information for using the Learning Management System. Students should familiarise themselves with the policies and procedures at https://www.newcastle.edu.au/current-students/no-room-for/policies-and-procedures that support a safe and respectful environment at the University.

This course outline was approved by the Head of School. No alteration of this course outline is permitted without Head of School approval. If a change is approved, students will be notified and an amended course outline will be provided in the same manner as the original.

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