



ACC203 ACCOUNTING INFORMATION SYSTEMS T324 Brief

All information in the Subject Outline is correct at the time of approval. KOI reserves the right to make changes to the Subject Outline if they become necessary. Any changes require the approval of the KOI Academic Board and will be formally advised to those students who may be affected by email and via Moodle.

Information contained within this Subject Outline applies to students enrolled in the trimester as indicated

1. General Information

1.1 Administrative Details

Associated HE Award(s)	Duration	Level	Subject Coordinator
BBus (Accg); BBus (Mgt & Finance)	1 trimester	Level 2	Lily Yoo Lily.Yoo@koi.edu.au P: +61 (2) 9283 3583 L: Level 1, 545 Kent St. Consultation: via Moodle or by appointment

1.2 Core / Elective

This is a core subject for B Bus (Accg) and an elective subject for B Bus (Mgt & Fin).

1.3 Subject Weighting

Indicated below is the weighting of this subject and the total course points.

Subject Credit Points	Total Course Credit Points
4	BBus (Accg) 96; BBus (Mgt & Finance) 96

1.4 Student Workload

Indicated below is the expected student workload per week for this subject

No. timetabled hours/week*	No. personal study hours/week**	Total workload hours/week***
4 hours/week (2-hour Lecture + 2-hour Tutorial)	6 hours/week	10 hours/week

* Total time spent per week at lectures and tutorials

** Total time students are expected to spend per week in studying, completing assignments, etc.

*** Combination of timetable hours and personal study.

1.5 Mode of Delivery: Classes will be face-to-face or hybrid. Certain classes will be online (e.g., special arrangements).

1.6 Pre-requisites ACC100 Introduction to Accounting and
ACC101 Introduction to Financial Accounting and
ACC201 Financial Accounting.

1.7 General Study and Resource Requirements



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- Students are expected to attend classes with the weekly worksheets and subject support material provided in Moodle. Students should read this material before coming to class to improve their ability to participate in the weekly activities.
- Students will require access to the internet and their KOI email and should have basic skills in word processing software such as MS Word, spreadsheet software such as MS Excel and visual presentation software such as MS PowerPoint.
- Computers and WIFI facilities are extensively available for student use throughout KOI. Students are encouraged to make use of the campus Library for reference materials.

Resource requirements specific to this subject: Assessments in this subject use the Accounting software, MYOB which was installed in all computer labs and on all computers in the Library. Students can download a copy onto their own computer by following the link on Moodle. A serial number for activating the students' company files will be provided in class.

1.8 Academic Advising

Academic advising is available to students throughout teaching periods including the exam weeks. As well as requesting help during scheduled class times, students have the following options:

- Consultation times: A list of consultation hours is provided on the homepage of Moodle where appointments can be booked.
- Subject coordinator: Subject coordinators are available for contact via email. The email address of the subject coordinator is provided at the top of this subject outline.
- Academic staff: Lecturers and Tutors provide their contact details in Moodle for the specific subject. In most cases, this will be via email. Some subjects may also provide a discussion forum where questions can be raised.
- Head of Program: The Head of Program is available to all students in the program if they need advice about their studies and KOI procedures.
- Vice President (Academic): The Vice President (Academic) will assist students to resolve complex issues (but may refer students to the relevant lecturers for detailed academic advice).

2 Academic Details

2.1 Overview of the Subject

This subject introduces the important concepts of Accounting Information Systems (AIS).

The first section introduces the basic concepts of AIS including its objectives, components and subsystems. The second section discusses emerging issues in computer crimes, computer ethics and concept of internal controls in organisation. The third section discusses the common features of transaction processing systems such as purchases and accounts payable, revenue and accounts receivable, human resource, production as well as general ledger and reporting systems.









Practice with selected accounting software is an integrated part of this subject and enables students to apply the AIS concepts in real business situations.

A special focus will be given to e-business and data security issues.

2.2 Graduate Attributes for Undergraduate Courses

Graduates of the *Bachelor of Business (Accounting)*, and the *Bachelor of Business (Management and Finance)* courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Bachelor's degree under the Australian Qualifications Framework (2nd edition, January 2013). Graduates at this level will be able to apply an advanced body of knowledge from their major area of study in a range of contexts for professional practice or scholarship and as a pathway for further learning.

King's Own Institute's generic graduate attributes for a bachelor's level degree are summarised below:

	KOI Bachelor Degree Graduate Attributes	Detailed Description
	Knowledge	Current, comprehensive and coherent knowledge
	Critical Thinking	Critical thinking and creative skills to analyse and synthesise information and evaluate new problems
	Communication	Communication skills for effective reading, writing, listening and presenting in varied modes and contexts and for transferring knowledge and skills to a variety of audiences
	Information Literacy	Information and technological skills for accessing, evaluating, managing and using information professionally
	Problem Solving Skills	Skills to apply logical and creative thinking to solve problems and evaluate solutions
	Ethical and Cultural Sensitivity	Appreciation of ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Teamwork	Leadership and teamwork skills to collaborate, inspire colleagues and manage responsibly with positive results
	Professional Skills	Professional skills to exercise judgement in planning, problem solving and decision making


















Across the course, these skills are developed progressively at three levels:

- **Level 1 Foundation** – Students learn the basic skills, theories and techniques of the subject and apply them in basic, stand-alone contexts.
- **Level 2 Intermediate** – Students further develop skills, theories and techniques of the subject and apply them in more complex contexts, beginning to integrate the application with other subjects.
- **Level 3 Advanced** – Students have a demonstrated ability to plan, research and apply the skills, theories and techniques of the subject in complex situations, integrating the subject content with a range of other subject disciplines within the context of the course.

2.3 Subject Learning Outcomes

This is a Level 2 subject.

Listed below, are *key* knowledge and skills students are expected to attain by successfully completing this subject:

Subject Learning Outcomes	Contribution to Graduate Attributes
a) Explain the basic concepts and frameworks of Accounting Information Systems, and discuss their importance and functions in business organisations	   
b) Describe and document a business process / system using techniques such as data flow diagrams and flow charts	   
c) Analyse an organisation's system of internal control design	   
d) Evaluate reliability, security and ethical issues	    

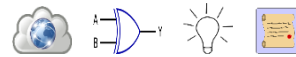


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e) Apply the knowledge of Accounting Information Systems, Artificial Intelligence and Data Analytics using Excel, MYOB and Xero, to enhance business decision-making processes.



2.4 Subject Content and Structure

Below are details of the subject content and how it is structured, including specific topics covered in lectures and tutorials. Reading refers to the text unless otherwise indicated.

Weekly Planner:

Week (beginning)	Topic covered in each week's lecture	Reading(s)	Expected work as listed in Moodle
1 28 Oct	Lecture: Introduction to AIS and artificial intelligence - Data processing & ERP systems - blockchain & transaction processing.	Romney Chs.1,2 Moodle	Excel Basic 1 Case studies / Exercises
2 04 Nov	Lecture: Systems documentation Techniques	Romney Ch.3	Excel Basic 2 & Task 1 Introduction to MYOB Case studies / Exercises
3 11 Nov	Lecture: Relational Database	Romney Ch. 4 Pabst Ch.2	MYOB Task 2 Accounts (General Ledger) Case studies / Exercises
4 18 Nov	Lecture: Data Analytics and robotic process automation (RPA).	Romney Ch.5 Pabst Ch.3	MYOB Task 3 General Ledger Setup and General Journal Entries Case studies / Exercises
5 25 Nov	Lecture: General ledger & reporting system - XBRL and Expenditure cycle	Romney Chs.15, 18 Pabst Ch.4	MYOB Task 4 Purchases (Accounts Payable) Case studies / Exercises
6 02 Dec	Lecture: Revenue cycle and Production cycle	Romney Ch.14,16 Pabst Ch.5	MYOB Task 5 Sales (Accounts Receivable) Case studies / Exercises
7 09 Dec	Lecture: HRM & Payroll cycle	Romney Ch.17 Pabst Chs.6,7	MYOB Task 6 Banking Case studies / Exercises
8 16 Dec	Lecture: Introduction to Systems Development and Systems Analysis	Romney Ch.22 Pabst Ch.9	MYOB Task 7 Payroll Case studies / Exercises
9 06 Jan	Lecture: AIS Development Strategies- Systems Design, Implementation and Operation	Romney Chs. 23, 24 Pabst Ch.8	MYOB Task 9 Inventory Case studies / Exercises
10 13 Jan	Lecture: Fraud & control	Romney Chs.8, 9, 10 Moodle	XERO Task 1 Sign up and set up Case studies / Exercises
11 20 Jan	Lecture: Cybersecurity, integrity & privacy, blockchain - ERP	Romney Chs.11. 12, 13 Moodle	XERO Task 2 - Sales and purchases Case studies / Exercises
12	Lecture: Course Wrap-up (What's new and what's next)	Moodle	XERO Task 3 - Banking Case studies / Exercises



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28 (Tue) Jan				
13 03 Feb	Study review week and Final Exam Week			
14 10 Feb	Examinations Continuing students - enrolments for T125 open	Please see Exam Timetable for exam date, time and location		
15 17 Feb	Student Vacation begins New students - enrolments for T125 open			
16 24 Feb	<ul style="list-style-type: none">• Results Released• Review of Grade Day for T324 – see Sections 2.6 and 3.2 below for relevant information.• Certification of Grades <p>NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.</p>			
T125 3 Mar 2025				
1 03 Mar	Week 1 of classes for T125			

2.5 Teaching Methods/Strategies

Briefly described below are the teaching methods/strategies used in this subject:

- *Lectures* (2 hours/week) are conducted in seminar style and address the subject content, provide motivation and context and draw on the students' experience and preparatory reading.
- *Tutorials* (2 hours/week) include class discussion of case studies and research papers, practice sets and problem-solving and syndicate work on group projects. Tutorials often include group exercises and so contribute to the development of teamwork skills and cultural understanding. Tutorial participation is an essential component of the subject and contributes to the development of many of the graduate attributes (see section 2.2 above). Tutorial participation contributes towards the assessment in many subjects (see details in Section 3.1 for this subject). Supplementary tutorial material such as case studies, recommended readings, review questions etc. will be made available each week in Moodle.
- *Online teaching resources* include class materials, readings, model answers to assignments and exercises and discussion boards. All online materials for this subject as provided by KOI will be found in the Moodle page for this subject. Students should access Moodle regularly as material may be updated at any time during the trimester
- *Other contact* - academic staff may also contact students either via Moodle messaging, or via email to the email address provided to KOI on enrolment.

2.6 Student Assessment

Provided below is a schedule of formal assessment tasks and major examinations for the subject.

Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
Assessment 1: Tutorial exercises	Weekly	10%	a, b, c, d
Assessment 2: In-class participation (Individual /Group exercise)	Weekly	10%	a, b, c, d, e



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Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
Assessment 3: MYOB Project (individual assessment)	Week 10	30%	b, c, e
Assessment 4: Final examination 2 hours + 10 mins reading time	Final exam period	50%	a, b, c, d, e

Requirements to Pass the Subject:

To gain a pass or better in this subject, students must gain a *minimum of 50%* of the total available subject marks.

2.7 Prescribed and Recommended Readings

Provided below, in formal reference format, is a list of the prescribed and recommended readings.

Prescribed Texts:

Romney, M.B. and Steinbart, P. J., Summers S. and Wood D., 2021. *Accounting Information Systems*: 15th Global edition. Pearson Education Limited, Harlow, United Kingdom. Available from: ProQuest Ebook Central.

Pabst, W. and Perrin, B., 2023. *Accounting with MYOB in the Cloud*. Australia: Cengage Learning

Recommended Readings:

Akinbowale, O.E., Mashigo, P. and Zerihun, M.F., 2023. The integration of forensic accounting and big data technology frameworks for internal fraud mitigation in the banking industry. *Cogent Business & Management*, 10(1), p.2163560.

Alazzabi, W.Y.E., Mustafa, H. and Karage, A.I., 2023. Risk management, top management support, internal audit activities and fraud mitigation. *Journal of Financial Crime*, 30(2), pp.569-582.

Brink, S.M., 2023. Exploring accounting students' experiences during the COVID-19 pandemic to inform teaching and learning decision-making post pandemic. *Journal of Applied Research in Higher Education*.

Carnegie, G.D., Gomes, D. and McBride, K., 2023. COVID-19 and accounting as multidimensional technical, social and moral practice: a framework for future research. *Meditari Accountancy Research*, 31(1), pp.1-26.

Chaka, C., 2023. Fourth industrial revolution—a review of applications, prospects, and challenges for artificial intelligence, robotics and blockchain in higher education. *Research and Practice in Technology Enhanced Learning*, 18, pp.002-002.

Comoli, M., Tettamanzi, P. and Murgolo, M., 2023. Accounting for 'ESG' under Disruptions: A Systematic Literature Network Analysis. *Sustainability*, 15(8), p.6633.

de Lange, P., O'Connell, B.T., Tharapos, M., Beatson, N. and Oosthuizen, H., 2023. Accounting graduate employability: employer perspectives on skills and attributes of international graduates. *Accounting Education*, 32(3), pp.249-277.



Kay, D., 2021 *The Crossroads of Accounting and Business Information Systems – Managing Risk and Applying Controls*. Australia: Pearson

Kumar, S., Lim, W.M., Sivarajah, U. and Kaur, J., 2023. Artificial intelligence and blockchain integration in business: trends from a bibliometric-content analysis. *Information Systems Frontiers*, 25(2), pp.871-896.

Rinaldi, L., 2023, July. Accounting and the COVID-19 pandemic two years on: insights, gaps, and an agenda for future research. In *Accounting Forum* (Vol. 47, No. 3, pp. 333-364). Routledge.

Shaik, M., Rabbani, M.R., Nasef, Y.T., Kayani, U.N. and Bashar, A., 2023. The dynamic volatility nexus of FinTech, innovative technology communication, and cryptocurrency indices during the crises period. *Journal of Open Innovation: Technology, Market, and Complexity*, 9(3), p.100129.

Suhardjo, S., Renaldo, N., Sevendy, T., Yladbla, D., Udab, R.N. and Ukanahseil, N., 2023. Accounting Skills, Digital Literacy, and Human Literacy on Work Readiness of Prospective Accountants in Digital Technology Disruption Era. *Reflection: Education and Pedagogical Insights*, 1(3), pp.106-115.

Young-Ferris, A. and Roberts, J., 2023. 'Looking for something that isn't there': a case study of an early attempt at ESG integration in investment decision making. *European Accounting Review*, 32(3), pp.717-744.

Zhong, Y., Zhao, H. and Yin, T., 2023. Resource Bundling: How Does Enterprise Digital Transformation Affect Enterprise ESG Development?. *Sustainability*, 15(2), p.1319.

References available from EBSCOhost research databases:

- Abacus
- Accounting & Finance
- Acuity
- Australasian Accounting Business & Finance Journal
- Australian Accounting Review
- Accounting, Accountability & Performance
- Accounting Education
- Accounting Horizons
- Journal of Financial & Quantitative Analysis
- Journal of Management Accounting Research
- Journal of International Accounting Research
- International Journal of Management, Accounting & Economics
- Review of Accounting Studies.

Useful Websites:

The following websites are useful sources covering a range of information useful for this subject. However, most are not considered to be sources of Academic Peer Reviewed theory and research. If your assessments require *academic peer reviewed journal articles* as sources, you need to access such sources using the Library database, Ebscohost, or Google Scholar. Please ask in the Library if you are unsure how to access Ebscohost. Instructions can also be found in Moodle.

- Australian Accounting Standards Board www.aasb.gov.au/
- CPA Australia www.cpaaustralia.com.au
- Chartered Accountants Australia and New Zealand www.charteredaccountants.com.au/
- Institute of Public Accountants www.publicaccountants.org.au/
- International Financial Reporting Standards Foundation www.ifrs.org
- Proactive Accountants Network <http://proactiveaccountants.net/>