ACC203 ACCOUNTING INFORMATION SYSTEMS T326 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 Level 7-11, 11 York Street 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

- 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

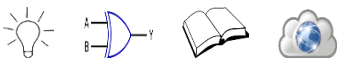
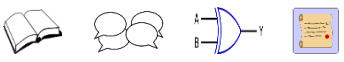
Across the course, these skills are developed progressively at three levels:

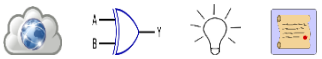
- **Level 1 Foundation –** Students learn the basic skills, theories and techniques of the subject and apply them in basic, stand-alone contexts.
- **Level 2 Intermediate –** Students further develop skills, theories and techniques of the subject and apply them in more complex contexts, beginning to 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	

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
Week 1 26 October	Lecture: Introduction to AIS - Transaction Processing & ERP Systems	Romney Chs.1,2 Moodle	Excel Basic 1 Case studies / Exercises
Week 2 02 November	Lecture: Systems Documentation Techniques	Romney Ch.3 Pabst Ch.1	Excel Basic 2 & Task 1 Introduction to MYOB Case studies / Exercises
Week 3 09 November	Lecture: Relational Databases	Romney Ch. 4 Pabst Ch.2	MYOB Task 2 Accounts (General Ledger) Case studies / Exercises
Week 4 16 November	Lecture: Data Analytics in Accounting – AI-assisted data analysis using MYOB	Romney Ch.5, 6 Pabst Ch.3	MYOB Task 3 General Ledger Setup and General Journal Entries Case studies / Exercises
Week 5 23 November	Lecture: Expenditure Cycle - General Ledger & Reporting System	Romney Chs.15, 18 Pabst Ch.4	MYOB Task 4 Purchases (Accounts Payable) Case studies / Exercises
Week 6 30 November	Lecture: Revenue Cycle and Production Cycle	Romney Ch.14,16 Pabst Ch.5	MYOB Task 5 Sales (Accounts Receivable) Case studies / Exercises
Week 7 07 December	Lecture: HRM & Payroll Cycle	Romney Ch.17 Pabst Chs.6	MYOB Task 6 Banking Case studies / Exercises
Week 8 14 December	Lecture: Introduction to Systems Development and Systems Analysis	Romney Ch.22 Pabst Ch.	MYOB Task 7 Payroll Case studies / Exercises
Week 9 04 January	Lecture: AIS Development Strategies-Systems Design, Implementation and Operation	Romney Chs. 23, 24 Pabst Ch.	MYOB Task 9 Inventory Case studies / Exercises
Week 10 11 January	Lecture: Fraud & Errors - Control	Romney Chs.8, 9, 10 Moodle	XERO Task 1 Sign up and set up Case studies / Exercises
Week 11 18 January	Lecture: Controls for Information Security – Confidentiality and Privacy Controls	Romney Chs.11. 12, 13 Moodle	XERO Task 2 - Sales and purchases Case studies / Exercises
Week 12 25 January	Lecture: Course Wrap-up (The evolving role of accountants in AI-enabled workplaces)	Moodle	XERO Task 3 - Banking Case studies / Exercises
Week 13 01 February	Study review week and Final Exam Week		

Week 14 08 February	- Final Exam Week - Continuing students - enrolments for T127 open	Please see the exam timetable for the exam date, time and location
Week 15 15 February	- Student Vacation begins - New students - enrolments for T127 open	
Week 16 22 February	2 Results Released 3 Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. 4 Certification of Grades NOTE: More information about the dates will be provided at a later date through Moodle/KOI email.	
T127 01 March 2027		

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 Participation	Weekly	10%	a, b, c, d
Assessment 2: Weekly In-class Exercise (Individual /Group exercise)	Weekly	10%	a, b, c, d, e
Assessment 3: MYOB Project (individual assessment)	Week 10	30%	b, c, e
Assessment 4: Final examination	Final exam period	50%	a, b, c, d, e

Assessment Type	When assessed	Weighting	Learning Outcomes Assessed
2 hours + 10 mins reading time			

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., 2024. *Accounting Information Systems:* 16th 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.

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.

Johri, A., 2025, January. Impact of artificial intelligence on the performance and quality of accounting information systems and accuracy of financial data reporting. In Accounting Forum (pp. 1-25). Routledge.

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.

Prasetianingrum, S. and Sonjaya, Y., 2024. The evolution of digital accounting and accounting information systems in the modern business landscape. Advances in Applied Accounting Research, 2(1), pp.39-53.

Qatawneh, A.M., 2025. The role of artificial intelligence in auditing and fraud detection in accounting information systems: moderating role of natural language processing. *International Journal of Organizational Analysis*, *33*(6), pp.1391-1409

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.

Yadiati, W., Purnomo, A., Persada, S.F., Sudrajat, J., Siauwijaya, R. and Inasius, F., 2024. Evaluation of the implementation of an accounting information system for sales, cash receiving, and payroll on an internal control system. Corporate Law & Governance Review, 6(1)

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.

- Accounting and Finance Association of Australia and New Zealand www.afaanz.org
- Australian Accounting Standards Board www.aasb.gov.au/
- CPA Australia www.cpaaustralia.com.au
- Chartered Accountants Australia and New Zealand www.charteredaccountantsanz.com
- Institute of Public Accountants www.publicaccountants.org.au/
- International Financial Reporting Standards Foundation www.ifrs.org