ACC703 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
Graduate Diploma of Business Master of Accounting Master of Professional Accounting Master of Information Technology	1 trimester	Postgraduate	Dr. Ilja Nastjuk ilja.nastjuk@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 the Master of Accounting and the Master of Professional Accounting and an elective subject for the Graduate Diploma of Business and Master of Information Technology.

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	GDBus 32; MAcc 48; MPA 64; MIT 64

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***
3 hours/week plus supplementary online material	7 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 Mode of Delivery Classes will be face-to-face or hybrid. Certain classes will be online (e.g., special arrangements).

1.6 Pre-requisites ACC700 Principles of 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: Students should have a non-programmable calculator. Applications in smartphones will not be sufficient to perform the required calculations. Students will also need access to MYOB.

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 enables students to gain an understanding of the implications and impacts of accounting information systems (AIS) and information technology (IT) in a business environment.
Students are expected to demonstrate their understanding of AIS and IT that support and enable business processes, information management and control, decision making processes and business value creation. This subject contains intensive training in two major SME accounting software: MYOB and Xero to ensure students meet business needs.

ACC703 (Accounting Information Systems) is the 2nd trimester postgraduate course in the Master of Accounting and the Master of Professional Accounting. These courses satisfy the educational membership requirements for Charted Accountants Australia and New Zealand (CAANZ), CPA Australia (CPA) and The Institute of Public Accountants (IPA).

2.2 Graduate attributes for postgraduate courses

Graduates of Postgraduate courses from King's Own Institute will achieve the graduate attributes expected from successful completion of a Master'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 master's level degree are summarised below:

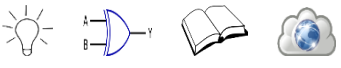
	KOI Master's Degree Graduate Attributes	**Detailed Description**

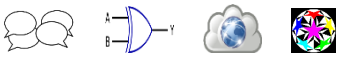
	Knowledge	Current, comprehensive and coherent knowledge, including recent developments and applied research methods
	Critical Thinking	Critical thinking skills to identify and analyse current theories and developments and emerging trends in professional practice
	Communication	Communication and technical skills to analyse and theorise, contribute to professional practice or scholarship, and present ideas to a variety of audiences
	Research and Information Literacy	Cognitive and technical skills to access and evaluate information resources, justify research approaches and interpret theoretical propositions
	Creative Problem Solving Skills	Cognitive, technical and creative skills to investigate, analyse and synthesise complex information, concepts and theories, solve complex problems and apply established theories to situations in professional practice
	Ethical and Cultural Sensitivity	Appreciation and accountability for ethical principles, cultural sensitivity and social responsibility, both personally and professionally
	Leadership and Strategy	Initiative, leadership skills and ability to work professionally and collaboratively to achieve team objectives across a range of team roles Expertise in strategic thinking, developing and implementing business plans and decision making under uncertainty
	Professional Skills	High level personal autonomy, judgement, decision-making and accountability required to begin professional practice

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

- **Level 1 Foundation –** Students learn the skills, theories and techniques of the subject and apply them in 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
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) Demonstrate how to manage databases for complex business transactions and organisational information needs	
b) Analyse the security of business information systems using internal control principles and techniques	
c) Interpret, analyse, and solve problems relevant to accounting information systems	

d) Apply knowledge of relational databases and IT literacy with appropriate software (e.g. MYOB, Microsoft Access) through the creation and presentation of management reports.	

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	The Components and the Role of Information Systems and Data Analytics	Donna Chs.1,2 / Moodle	Excel Task Flipped classroom style tutorial exercise on Data Analytics
Week 2 02 November	Accounting/relational Databases - give and take relationship	Donna Chs.3,4 / Moodle Pabst Ch.1	MYOB Task 1 – Introduction to MYOB
Week 3 09 November	Transaction Processing and Enterprise Resource Planning Systems	Donna Chs.5,8,9 / Pabst Ch.2	MYOB Task 2 - Accounts (General Ledger)
Week 4 16 November	Business processes 1 - Expenditure cycle	Donna Chs.6,12 / Pabst Ch.3	MYOB Task 3 - General Ledger Setup and General Journal Entries **Assessment 1: Formative assessment (Quiz- Compulsory)**
Week 5 23 Novembe r	Business processes 2 - Revenue cycle	Donna Chs.6,11 / Pabst Chs. 4,5	MYOB Task 4&5 - Purchases and Sales
Week 6 30 November	Business processes 3 - Payroll cycle Robotic Process Automation (RPA) Blockchain & Transaction Processing	Donna Ch.6 / Pabst Ch.6	MYOB Task 6 – Banking
Week 7 07 December	Information Systems Documentation Techniques and Business Intelligence XBRL	Donna Ch.7, 13 / Pabst Ch.7	MYOB Task 7 - Payroll Non-weighted quiz on the topic of XBRL
Week 8 14 Decembe r	Transforming Data AI-Assisted Analytics and Visualisation	Donna Chs.14,15 / Pabst Ch.8 / Moodle	MYOB Task 8 – Job Costing
Week 9	Risk management - Fraud and Control	Donna Chs.17,19 / Pabst Ch.9	MYOB Task 9 – Inventory

04 January			
Week 10 11 January	Integrity and availability controls Sustainability intelligence	Donna Chs.10,16 / Moodle	MYOB assignment submission XERO Task 1 - Sign up and Set up
Week 11 18 January	Metaverse - a new era for accountants	Donna Chs.22,23 / Moodle	XERO Task 2 - Sales and purchases
Week 12 25 January	Revision	Moodle	XERO Task 3 - Banking
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	a) Results Released b) Review of Grade Day for T326 – see Sections 2.6 and 3.2 below for relevant information. c) Certification of Grades NOTE: More information about the dates will be provided at a later date through Moodle/KOI email. .		
T127 01 March 2027			
Week 1 01 March	Week 1 of classes for T127		

2.5 Teaching Methods/Strategies

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

- *Lectures* (1 hour/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: Formative assessment (Quiz-Compulsory)	Week 4	0%	a, b, c
Assessment 2: Case studies	Weekly	10%	a, b, c, d
Assessment 3: Exercises	Weekly	10%	a, b, c, d
Assessment 4: Assignment to analyse a complex accounting problem and construct financial statements, using computerised accounting software (MYOB)	Week 10	30%	a, b, c, d
Assessment 5: Final examination 2 hours + 10 mins reading time	Final exam period	50%	a, b, c, d

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:

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

Donna K, 2022. *The Crossroads of Accounting and Business Information Systems – Managing Risk and Applying Controls*. Australia: Pearson.

Recommended Readings:

Abbas, K., De Santis, F., & Kolbjørnsrud, V. (2026). Artificial intelligence in accounting: a comparative analysis of adoption in accounting and non-accounting firms. Journal of Accounting and Public Policy, 57, 107433.
AL-GNBRİ, M.K., 2022. Accounting and auditing in the metaverse world from a virtual reality perspective: A future research. Journal of Metaverse, 2(1), pp.29-41.

Alkan, B.Ş., 2022. How Blockchain and Artificial Intelligence Will Effect the Cloud-Based Accounting Information Systems? In The Impact of Artificial Intelligence on Governance, Economics and Finance, Volume 2 (pp. 107-119). Singapore: Springer Nature Singapore.

Astuty, W., Pratama, I., Basir, I. and Harahap, J.P.R., 2022. Does enterprise resource planning lead to the quality of the management accounting information system? Polish Journal of Management Studies, 25(2), pp.93-107.

Centorrino, G., Naciti, V. and Rupo, D., 2022. From double-entry bookkeeping and ledger to blockchain technology: New frontiers for accounting information systems. From double-entry bookkeeping and ledger to blockchain technology: new frontiers for accounting information systems, pp.15-41.

Cram, W.A., Wang, T. and Yuan, J., 2022. Cybersecurity research in accounting information systems: A review and framework. Journal of Emerging Technologies in Accounting.

Duan, H.K., Vasarhelyi, M.A., Codesso, M. and Alzamil, Z., 2023. Enhancing the government accounting information systems using social media information: An application of text mining and machine learning. International Journal of Accounting Information Systems, 48, p.100600.

Gao, J., 2022. Analysis of enterprise financial accounting information management from the perspective of big data. International Journal of Science and Research (IJSR), 11(5), pp.1272-1276.

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.

Kassar, M., & Jizi, M. (2026). Artificial intelligence and robotic process automation in auditing and accounting: a systematic literature review. Journal of Applied Accounting Research, 27(1), 217-241.

Lutfi, A., 2022. Understanding the Intention to Adopt Cloud-based Accounting Information System in Jordanian SMEs. International Journal of Digital Accounting Research, 22.

Maiti, M., Kayal, P. & Vujko, A. 2025. A study on ethical implications of artificial intelligence adoption in business: challenges and best practices. Futur Bus J 11, 34 https://doi.org/10.1186/s43093-025-00462-

Monteiro, A.P., Vale, J., Leite, E., Lis, M. and Kurowska-Pysz, J., 2022. The impact of information systems and non-financial information on company success. International Journal of Accounting Information Systems, 45, p.100557.

Nuraliati, A. and Nurani, R., 2022. Analysis of The Effect of Decentralization and The Effectiveness of Management Accounting Information Systems on Managerial Performance. JASa (Jurnal Akuntansi, Audit dan Sistem Informasi Akuntansi), 6(2), pp.106-117.

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

Schiavi, G.S., Behr, A. and Marcolin, C.B., 2024. Institutional theory in accounting information systems research: Shedding light on digital transformation and institutional change. International Journal of Accounting Information Systems, 52, p.100662.

Supriyati, S., Mulyani, S., Suharman, H. and Supriadi, T., 2022. The Influence of Business Models, Information Technology on the Quality of Accounting Information Systems Digitizing MSMEs Post-COVID-19. Jurnal Sistem Informasi, 18(2), pp.36-49.

Suggested Conference/ Journal Articles:

Díaz Tautiva, J. A.,Barros-Celume, S., Lecuna, A., Barragan-Rodriguez, C., 2025. Navigating climate pressures: A bibliometric and systematic literature review of climate change strategies in small and medium-sized enterprises. Heliyon,Volume 11, Issue 13,2025,e43610,ISSN 2405-8440,_

References available from EBSCOhost research databases:

- Abacus
- Accounting and Finance
- Accounting, Auditing & Accountability Journal
- Accounting Horizons
- Accounting Research Journal
- Acuity
- Australasian Accounting, Business and Finance Journal
- Australian Accounting Review
- Australian GST Journal
- Australian Journal of Accounting Education
- Australian Journal of Management
- Contemporary Accounting Research
- In The Black
- International Journal of Accounting and Information Systems
- International Journal of Finance and Accounting Studies
- Journal of Accounting and Economics
- Journal of Accounting and Public Policy
- Journal of Applied Research in Accounting and Finance
- Journal of Financial and Quantitative Analysis
- 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
- Association for Computing Machinery http://www.acm.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/
- ESG: Align your corporate strategy with the future
- World Economic Forum
- Reserve Bank of Australia
- Dyflex solutions

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