



# Unit Outline: BA937 Information Systems Design and Development for Accountants

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<b>School/Division:</b>	Business
<b>Unit Title:</b>	Information Systems Design and Development for Accountants
<b>Unit Code:</b>	BA937
<b>Level:</b>	Introductory
<b>Pre-requisites:</b>	Nil
<b>Co-requisites:</b>	Recommended: BA930 Accounting Concepts and Practices
<b>Exclusions:</b>	Nil
<b>Credit Points:</b>	15
<b>ASCED Code:</b>	080101

**Objectives:** BA937 covers both the practical and theoretical knowledge that will enable students to engage in the evaluation, selection, development or implementation of accounting information systems. The unit provides an analysis of how accounting information systems are evolving, and how this is re-shaping the practice of accounting.

The unit also provides an opportunity to explore computer applications development by using database software to develop a data entry and information retrieval system, together with practical experience in using an accounting information system.

## Knowledge

- Understand the role of accounting information systems
- Comprehend the data flow within the payments, revenue and general ledger systems, and the controls that exist to provide assurance of the integrity of these systems
- Understand the principles of data management and relational database
- Explore the domain of e-commerce, and the controls required in this environment
- Evaluate a contemporary accounting information system



**Skills**

- Implement an accounting software package for a case study company, process a month's transactions through the application, prepare and enter adjusting entries and produce financial statements
- Analyse the effectiveness of internal controls
- Develop an order-entry software system using relational database software and prepare an associated report detailing the technical and learning issues encountered
- Work effectively as a team member

**Attitudes and Values**

- Appreciate the evolving nature of accounting information systems, and how these are reshaping the practice of accounting;
- Appreciate the centrality of internal controls in accounting information systems.

**Content**

- The role of accounting and accounting information systems
- The transaction cycles – payment, revenue, and general ledger
- Internal controls
- Case study: computerised accounting system
- Case study: database and applications development
- Enterprise information systems
- E-commerce

**Learning Tasks and Assessment:**

<b>Learning Task</b>	<b>Assessment</b>	<b>Weighting</b>
Classes, at which unit topics are introduced and discussed, and then applied to practical exercises and case studies.		
Prescribed reading to re-inforce and extend students' understanding of the unit topics.		
Self-study, in which students apply accounting information system principles by preparing answers to set questions.		
Review of selected unit content through a class test.	Test*	10-20%
Completion of up to two assignments involving students working in groups and applying accounting and information system knowledge and skills within case study contexts.	Written reports with supporting calculations.	30-40%
	Examination*	50-60%



### **Note on Assessment**

The School has adopted a policy that assessment tasks with a combined weighting of a minimum 50 per cent will be required to be verifiable assessment in each unit. Verifiable Assessment refers to assessment which is conducted under the supervision of an academic staff member, e.g. an exam, presentation etc.

The assessment tasks deemed as verifiable are denoted with an asterisk. In order to pass this unit students must:

1. Achieve a minimum 50 per cent overall for the unit; and
2. Achieve at least 50 per cent of the total marks available for the verifiable tasks.

### **Adopted Reference Style**

#### **APA**

The link to the library website for more information is: [UB Library - Citation guides](#)