

Unit Outline

ACCT2000 Business Processes and Internal Controls Semester 2A, 2019

Unit study package code:	ACCT2000										
Mode of study:	Internal										
Tuition pattern summary:	<p>Note: For any specific variations to this tuition pattern and for precise information refer to the Learning Activities section.</p> <p>Lecture: 1 x 1.5 Hours Weekly Tutorial: 1 x 1.5 Hours Weekly</p> <p>This unit does not have a fieldwork component.</p>										
Credit Value:	25.0										
Pre-requisite units:	<p>ACCT1000 (v.0) Accounting - The Language of Business or any previous version</p> <p>OR</p> <p>10987 (v.0) Accounting 100 or any previous version</p>										
Co-requisite units:	Nil										
Anti-requisite units:	Nil										
Result type:	Grade/Mark										
Approved incidental fees:	Information about approved incidental fees can be obtained from our website. Visit fees.curtin.edu.au/incidental_fees.cfm for details.										
Unit coordinator:	<table><tr><td>Title:</td><td>Dr</td></tr><tr><td>Name:</td><td>Vincent Chang</td></tr><tr><td>Phone:</td><td>+618 9266 3303</td></tr><tr><td>Email:</td><td>ACCT2000@curtin.edu.au</td></tr><tr><td>Location:</td><td>Building: 407 - Room: 405C</td></tr></table>	Title:	Dr	Name:	Vincent Chang	Phone:	+618 9266 3303	Email:	ACCT2000@curtin.edu.au	Location:	Building: 407 - Room: 405C
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Teaching Staff:	<table><tr><td>Name:</td><td>Dayong Zhou</td></tr><tr><td>Email:</td><td>Dayong.Zhou@curtin.edu.au</td></tr><tr><td>Location:</td><td>Building: NAUS - Room: 305</td></tr></table>	Name:	Dayong Zhou	Email:	Dayong.Zhou@curtin.edu.au	Location:	Building: NAUS - Room: 305				
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Administrative contact:	<table><tr><td>Name:</td><td>Eveline Indra</td></tr><tr><td>Phone:</td><td>+61 8 9266 2870</td></tr><tr><td>Email:</td><td>CBSACCTeachSupport@curtin.edu.au</td></tr><tr><td>Location:</td><td>Building: 407 - Room: 422A</td></tr></table>	Name:	Eveline Indra	Phone:	+61 8 9266 2870	Email:	CBSACCTeachSupport@curtin.edu.au	Location:	Building: 407 - Room: 422A		
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Location:	Building: 407 - Room: 422A										
Learning Management System:	Blackboard (lms.curtin.edu.au)										

Acknowledgement of Country

We respectfully acknowledge the Indigenous Elders, custodians, their descendants and kin of this land past and present. The [Centre for Aboriginal Studies](#) aspires to contribute to positive social change for Indigenous Australians through higher education and research.

Syllabus

Exploration of typical accounting information systems application such as sales, billing, inventory and general ledger. How these subsystems interface with one another, and the principle inputs, processes, files, outputs and controls associated with them. Major themes throughout the course include: objectives and procedures of internal control, typical business documents and reports, and system documentation - use of data flow diagrams, flowcharts and other documentation techniques.








Introduction

Students will explore typical accounting information systems such as sales, billing, inventory and general ledger, and the interaction between subsystems. Major themes throughout the course include: objectives and procedures of internal control systems, typical business documents and reports, and system documentation. Students will also gain practical experience in designing and documenting databases and other systems. This will assist students in applying the theory learnt in the unit to practical situations.







Unit Learning Outcomes

All graduates of Curtin University achieve a set of six Graduate Capabilities during their course of study. These inform an employer that, through your studies, you have acquired discipline knowledge and a range of other skills and capabilities which employers would value in a professional setting. Each unit in your course addresses the Graduate Capabilities through a clearly identified set of learning outcomes. They form a vital part in the process referred to as assurance of learning. The learning outcomes notify you of what you are expected to know, understand or be able to do in order to be successful in this unit. Each assessment for this unit is carefully designed to test your knowledge of one or more of the unit learning outcomes. On successfully completing all of the assessments you will have achieved all of these learning outcomes.

Your course has been designed so that on graduating you will have achieved all of Curtin's Graduate Capabilities through the assurance of learning processes in each unit.

On successful completion of this unit students can:		Graduate Capabilities addressed
1	Design, document, implement and manage processes such as databases for business transactions and organizational information needs	 
2	Analyse workplace information systems using internal control principles and techniques	  
3	Recommend solutions to resolve accounting information systems problems	 

Curtin's Graduate Capabilities

	Apply discipline knowledge, principles and concepts		Innovative, creative and entrepreneurial		Effective communicators with digital competency
	Globally engaged and responsive		Culturally competent to engage respectfully with local First Peoples and other diverse cultures		Industry connected and career capable

Find out more about Curtin's Graduate Capabilities at the Curtin Learning and Teaching website: clt.curtin.edu.au

Learning Activities

Duration of lectures will be up to 1.5 hours each week and will cover the theory and concepts aspects of the unit. Copies of the lecture overheads are available from the unit blackboard website. Additional material may be made available in the lecture session that is not released through blackboard.

Duration of tutorials will also be up to 1.5 hours each week. They will discuss and apply the theory and concepts from the lectures to practical problems and case studies. The tutorial material will form the basis for

questions in the mid-semester test and end of semester exam. Students will gain the best learning experience if they prepare the set tutorial questions (see the Program Calendar below) in advance of the tutorials. Questions in addition to those on blackboard will be made available in the tutorials.

Attendance at all learning activities every week of semester is very important if students wish to succeed in the unit.

Learning Resources

Essential texts

The required textbook(s) for this unit are:

- Romney, M.B. and Steinbart, P.J., **Accounting Information Systems**, Fourteenth (Global) Edition 2018, Pearson Education Limited. ISBN 9 781292 220086.

(ISBN/ISSN: 9 781292 220086)

Other resources

A flowchart template for the neat presentation of system documentation – this is the only aid permitted in the mid-semester test. A template can be purchased from the Curtin Bookshop and other stationery suppliers.

Assessment

Assessment schedule

	Task	Value %	Date Due	Unit Learning Outcome(s) Assessed	Late Assessments Accepted?*	Assessment Extensions Considered?*
1	Mid semester test	30%	Week: 7 Day: Saturday, 19 October 2019 Time: Please check with Campus Administrator	1,2	No	Yes
2	Case study	20%	Week: 10 Day: Friday, 8 November 2019 Time: 3pm (Local Time)	1,2	Yes	Yes
3	Final Exam	50%	Week: Exam Week Day: TBA Time: TBA	1,2,3	No	Yes

*Please refer to the Late Assessment and the Assessment Extension sections below for specific details and conditions.

Detailed information on assessment tasks

- The mid-semester test will be based on the **materials covered in lectures 1 to 5, and tutorial material covered in tutorials 1 to 6** inclusive. The test will be of 90 minutes duration plus 10 minutes reading time, and will consist of a number of multiple choice and short answer questions. Students will need to review the unit material prior to the test in preparation for it. If you fail to sit the mid-semester test a null grade will be recorded unless a medical certificate or employment letter or coach letter is provided within a reasonable time to satisfactorily explain your absence.

The mid-semester test is a restricted book test. One copy of hand written or typed notes on both sides of

an A4 size paper is allowed. Hand drawn flowcharting template will form part of the notes. A purchased flowcharting template do not form part of hand written notes. A flowchart template is another aid permitted in the test. A Flowchart template is not essential to complete the test and is an optional aid.

Further details concerning the content of the test will be made available to students prior to the week of the test.

Student feedback: Students can view their MST papers with their tutors. A set of sample solutions will be made available to students to discuss their marks. Students can also discuss their marks with the Unit Coordinator should there be any disagreement.

2. The case study or assignment, worth 20% which covers materials from all topics, will be completed **individually or by a group of up to three students**. You will be required to plan, create and edit a video presentation on a topic that will be provided by your tutor (up to two topics to choose from. You may choose a different topic but the approval of the Unit Coordinator must be obtained). Further details (e.g., length of presentation (depending on group size), and frequently asked questions (FAQs) about the assignment will be made available in tutorials and the Blackboard Unit Resources tab from the commencement of the study period.

Several instructional videos and other resources to help you in designing and developing your video presentation are also available in Blackboard.

Assessment will be based on the criteria in the Assignment Marking Guide that will be uploaded in Blackboard. The work you submit must be your own. Any plagiarism from other students' work or un-referenced materials may result in an automatic zero score for the submission. Significant penalties are imposed where assignments are found to be plagiarised. The University policy on plagiarism and academic misconduct can be found on this webpage: <http://student.curtin.edu.au/administration/responsibilities.cfm>.

Student feedback: Students can view their assignments with their tutors. Students can also discuss their marks with the Unit Coordinator should there be any disagreement.

3. Details of the date, location, and time of the final exam will be made available through your local campus administration. Further details about the exam will be made available in the lectures toward the end of semester.

The final exam is a restricted book test. One copy of hand written or typed notes on both sides of an A4 size paper is allowed.

Student feedback: Students can view their final exam papers during the scheduled Post-Exam Consultation time. A set of sample solutions will be made available to students to discuss their marks. An appeal form needs to completed should the students wish to appeal their final exam marks.

Pass requirements

Assessment Marking

Students should allow at least a 2 week turnaround for the marking of assessments.

To pass this unit you must:

1. receive an overall grade of 5 or above and a mark greater than or equal to 50; AND
2. complete all assessments.

Fair assessment through moderation

Moderation describes a quality assurance process to ensure that assessments are appropriate to the learning outcomes, and that students work is evaluated consistently by assessors. Minimum standards for the moderation of assessments are described in the Assessment and Student Progression Manual, available from policies.curtin.edu.au/findapolicy/

Late assessment

Where the submission of a late assessment is permitted, late penalties will be consistently applied in this unit.

Where a late assessment **is** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. For assessment items submitted within the first 24 hours after the due date/time, students will be penalised by a deduction of 5% of the total marks allocated for the assessment task;
2. For each additional 24 hour period commenced an additional penalty of 10% of the total marks allocated for the assessment item will be deducted; and
3. Assessment items submitted more than 168 hours late (7 calendar days) will receive a mark of zero.

Where late assessment **is NOT** permitted for an assessment item or the entirety of the unit (refer to the Assessment Schedule table in this Unit Outline) and the student does not have an approved assessment extension:

1. All assessment items submitted after the due date/time will receive a mark of zero.

Assessment extension

Where an application for an assessment extension **is** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. A student unable to complete an assessment item by/on the due date/time due to exceptional circumstances beyond the student's control, must apply for an assessment extension using the Assessment Extension Application Form (available from the Forms page at students.curtin.edu.au/administration/) as prescribed by the Academic Registrar.
2. The student will be expected to lodge the form with supporting documentation to the school representative nominated below.
3. Failure to submit this application in a timely manner, may impact upon the assessment process. For applications that are declined this may have significant ramifications on the possible marks awarded.
4. An application may be accepted up to five working days after the due date/time of the assessment item where the student is able to provide a verifiable explanation as to why he or she was not able to submit the application prior to the assessment due date/time.

Where an application for an assessment extension **is NOT** permitted for an assessment item(s) within this unit (refer to the Assessment Schedule table in this Unit Outline):

1. All assessment items submitted after the due date/time will be subject to late penalties or receive a mark of zero depending on the unit permitting late assessment submissions.

School Representative for this unit:

For all assessments, forward your Assessment Extension Forms to your Local Administrator and CC your Unit Coordinator.

Deferred assessments

If your results show that you have been granted a deferred assessment you should immediately check OASIS for details.

Deferred examinations/tests will be held from 03/02/2020 to 14/02/2020 . Notification to students will be made after the Board of Examiners' meeting via the Official Communications Channel (OCC) in OASIS.

Further assessment

Further assessments, if granted by the Board of Examiners, will be held between 03/02/2020 and 14/02/2020 . Notification to students will be made after the Board of Examiners meeting via the Official Communications Channel in OASIS.

It is the responsibility of the student to be available to complete the requirements of a further assessment. If your results show that you have been granted a further assessment you should immediately check OASIS for details.

Reasonable adjustments for students with disabilities/health circumstances likely to impact on studies

A [Curtin Access Plan](#) (CAP) is a document that outlines the type and level of support required by a student with a disability or health condition to have equitable access to their studies at Curtin. Carers for people with disability may also be eligible for support. This support can include alternative exam or test arrangements, study materials in accessible formats, access to Curtin's facilities and services or other support as discussed with an advisor from [AccessAbility Services](#).

Documentation is required from your treating Health Professional to confirm your health circumstances or carer responsibilities.

If you think you may be eligible for a CAP, please contact AccessAbility Services. If you already have a CAP please provide it to the Unit Coordinator in week 1 of each study period.

Referencing style

The referencing style for this unit is Chicago.

More information can be found on this style from the Library web site:

<http://libguides.library.curtin.edu.au/referencing>.

Privacy

As part of a learning or assessment activity, or class participation, your image or voice may be recorded or transmitted by equipment and systems operated by Curtin University. Transmission may be to other venues on campus or to others both in Australia and overseas.

Your image or voice may also be recorded by students on personal equipment for individual or group study or assessment purposes. Such recordings may not be reproduced or uploaded to a publicly accessible web environment. If you wish to make such recordings for study purposes as a courtesy you should always seek the permission of those who are impacted by the recording.

Recording of classes or course materials may not be exchanged or distributed for commercial purposes, for compensation, or for any other purpose other than personal study for the enrolled students in the unit. Breach of this may subject a student to disciplinary action under Statute No 10 – Student Disciplinary Statute.

If you wish to discuss this please talk to your Unit Coordinator.

Copyright

The course material for this unit is provided to you for your own research and study only. It is subject to copyright. It is a copyright infringement to make this material available on third party websites.

Academic Integrity (including plagiarism and cheating)

Academic Integrity

Curtin's [Student Charter](#), [Academic Integrity Program \(AIP\)](#), and core [Values](#) guide expectations regarding student behaviour and responsibilities. Information on these topics can be found on the [Student Essentials Website](#) or the Academic Integrity tab in Blackboard.

Academic Integrity Warnings

An Academic Integrity Warning may be issued to a New-to-Curtin student if they have inadequately acknowledged sources or collaborated inappropriately. [The Management of Academic Integrity Warnings for New to Curtin Students Procedures](#) provide further information and explain who is considered to be New-to-Curtin.

Academic Misconduct

Students with an academic breach that do not meet the New-to-Curtin criteria will be managed through the misconduct process. [Academic Misconduct](#) means conduct by a student that is dishonest or unfair in connection with any academic work. This includes all types of plagiarism, cheating, collusion, falsification or fabrication of data or other content, and Academic Misconduct Other, such as falsifying medical certificates for extension. More details can be found on the [Student Essentials Website](#) or on the [Academic Integrity Website](#).

Staff members are required to report suspected misconduct and an inquiry may take place. If misconduct is determined it will result in penalties, which may include a warning, a reduced or nil grade, a requirement to repeat the assessment, an annulled grade (ANN) or termination from the course. Some penalties may impact on future enrolment.

Academic work under inquiry will not be graded until the process has concluded. If your work is the subject of an inquiry you will be notified by email and Official Communication with an opportunity to respond. Appropriate support will be provided. For more information refer to [Statute No.10 Student Discipline and Academic Misconduct Rules](#).

Information and Communications Technology (ICT) Expectations

Curtin students are expected to have reliable internet access in order to connect to OASIS email and learning systems such as Blackboard and Library Services.

You may also require a computer or mobile device for preparing and submitting your work.

For general ICT assistance, in the first instance please contact OASIS Student Support:
oasisapps.curtin.edu.au/help/general/support.cfm

For specific assistance with any of the items listed below, please contact The Learning Centre:
life.curtin.edu.au/learning-support/learning_centre.htm

- Using Blackboard, the I Drive and Back-Up files
- Introduction to PowerPoint, Word and Excel

Additional information

Enrolment

It is your responsibility to ensure that your enrolment is correct - you can check your enrolment through the eStudent option on OASIS, where you can also print an Enrolment Advice.

Student Rights and Responsibilities

It is the responsibility of every student to be aware of all relevant legislation, policies and procedures relating to their rights and responsibilities as a student. These include:

- the Student Charter
- Values and Signature Behaviours
- the University's policy and statements on plagiarism and academic integrity
- copyright principles and responsibilities
- the University's policies on appropriate use of software and computer facilities

Information on all of the above is available through the University's "Student Rights and Responsibilities" website at: students.curtin.edu.au/rights.

Student Equity

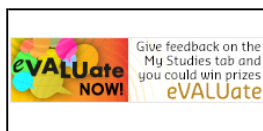
There are a number of factors that might disadvantage some students from participating in their studies or assessments to the best of their ability, under standard conditions. These factors may include a disability or medical condition (e.g. mental illness, chronic illness, physical or sensory disability, learning disability), significant family responsibilities, pregnancy, religious practices, living in a remote location or another reason. If you believe you may be unfairly disadvantaged on these or other grounds please contact Student Equity at eesj@curtin.edu.au or go to http://eesj.curtin.edu.au/student_equity/index.cfm for more information.

You can also contact AccessAbility Services: <http://bit.ly/accessability-curtin> (disability/health related grounds) or <https://students.curtin.edu.au/personal-support/faith/> (religious/faith related) for further information.

It is important to note that the staff of the university may not be able to meet your needs if they are not informed of your individual circumstances so please get in touch with the appropriate service if you require assistance. For general wellbeing concerns or advice please contact Curtin's Student Wellbeing Advisory Service at: http://life.curtin.edu.au/health-and-wellbeing/student_wellbeing_service.htm

Recent unit changes

Students are encouraged to provide unit feedback through **eVALUate**, Curtin's online student feedback system. For more information about **eVALUate**, please refer to evaluate.curtin.edu.au/info/.



To view previous student feedback about this unit, search for the Unit Summary Report at https://evaluate.curtin.edu.au/student/unit_search.cfm. See <https://evaluate.curtin.edu.au/info/dates.cfm> to find out when you can **eVALUate** this unit.

Recent changes to this unit include:

Learning resources and activities are reviewed each semester. Changes were made in Sem 1 2019. Business Process Diagram drawing and emerging technologies (topic 10) were added last semester. As a result, topics related to threats and internal controls in the revenue and expenditure cycles were combined in topic 11.

Program calendar

Topic No.	Week date	Pre-readings	Tutorial (TQ) See Note (1) below.	Expected work time per week
1	2 Sept	Chapter 1 - all pages. Chapter 2 - all pages.	TQ 1.1, 1.2, & 1.3	Reading: Chapter 1-1 hr; Reading: Chapter 2-1 hr; Preparing TQ's for tutorial 2-3 hrs; Assignment-2 hrs
2	9 Sept	Chapters 12 & 13 - ignore threats & controls. Chapter 3 - pp 76 to 89.	TQ 2.1, 2.2, & 2.3	Reading: Part of Chapter 3 and chapters 12 & 13-3 hrs; Preparing TQ's for tutorial 3-2 hrs; Assignment-2 hrs
3	16 Sept	Chapter 3 (BPD only) - pp 89 to 109.	TQ 3.1, 3.2, & 3.3	Reading: Part of Chapter 3-2 hrs; Preparing TQ's for tutorial 4-3 hrs; Assignment-2 hrs
4	23 Sept	Chapter 4 - all pages.	TQ 4.1, 4.2, & 4.3	Reading: Chapter 4-2 hrs; Preparing TQ's for tutorial 5-3 hrs; Assignment-2hr
5	30 Sept	Chapter 5 - all pages. Chapter 6 (Fraud and Abuse Techniques) - only those presented in the lectures.	TQ 5.1, 5.2, & 5.3	Reading: Chapter 5 and Some parts of chapter 6-2 hrs; Preparing TQ's for tutorial 6-2hrs; Assignment-3hr
6	7 Oct	Chapter 7 - pp 222 to 248. Ignore FCPA and Sarbanes-Oxley Act (pp 225 & 226). Chapter 8 - all pages.	TQ 6.1, 6.2, & 6.3	Reading: Chapters 7 & 8-2 hrs; Preparing TQ's for tutorial 7-2 hrs; Assignment-3 hrs
7	14 Oct	Chapter 9 - all pages.	TQ 7.1, 7.2, & 7.3	Reading Chapter 9-4 hrs; Preparing TQ's for tutorial 8-3 hrs;
8	21 Oct	Chapter 10 - all pages.	TQ 8.1, 8.2, & 8.3	Reading Chapter 10-3 hrs; Preparing TQ's for tutorial 9-4 hrs;
9	28 Oct	Chapter 11 - all pages.	TQ 9.1, 9.2, & 9.3	Reading Chapter 11-3 hrs; Preparing TQ's for tutorial 10-4 hrs;
10	4 Nov	PP lecture slides and video in BB. Chapter 16 - pp 528 to 534 (1st para)	TQ 10.1, 10.2, & 10.3	Reading - 4 hrs; Preparing TQ's for tutorial 11-3 hrs;
11	11 Nov	Chapters 12 & 13 – all pages.	TQ 11.1, 11.2, & 11.3	Reading Chaps 12 & 13 - 5 hrs; Preparing TQ's for tutorial 14-3 hrs; General revision-1 hr
12	18 Nov	Unit review and revision.	TQ 12.1,	Revise semester materials-7

		12.2, & 12.3	hrs; eVALUate
13	25 Nov	Study Week	
14	2 Dec	Examinations Week	

Note:

(1) The tutorial questions pack is available in Blackboard. Suggested solutions are discussed in tutorials and will be made available in Blackboard.