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| Course Details |
| Code | **Academic Year** | **Semester** |
| BE007 | 2021-2022 |  |
| Title | **T** | **A** | **L** | **ECTS** |
| Accounting Information Systems | 3 |  | 0 | 10 |
|  |
| Language | English |
| Level | **Master** |  | **Doctorate** | **X** |
| Department / Program | PhD in Business and Economics |
| Forms of Teaching and Learning | Face-to-Face |
| Course Type | **Compulsory** |  | **Elective** | **X** |
| Objectives | This course is designed to introduce students the fundamental concepts of AIS and show them how accounting data is captured, processed, and communicated by the use of computerized or semi-computerized information systems. Combining the people, technology and operation elements of an accounting information system, the course will mainly focus on the effects of AIS on the effectiveness of management controls and managerial reporting. The students will also improve their computer and analytical skills as they will learn the basics of an accounting software and excel spreadsheets during applications sessions. |
| Content | This course provides a basic knowledge of how accounting information systems function in today’s business environment. The following topics are covered in this course: basics of information systems, transaction processing, analysis of revenue, expenditure, conversion cycles, financial reporting and nanagement reporting systems by the use of IT, database management systems, the REA approach to business process modeling, enterprise resource planning systems, IT controls and applications on computerized accounting and excel spreadsheets. |
| Prerequisites |  |
| Coordinator |  |
| Lecturer(s) |  |
| Assistant(s) |  |
| Work Placement |  |
| Recommended or Required Reading |
| Books / Lecture Notes | Core Concepts of Accounting Information Systems, Mark G. Simkin, John Wiley and Sons,12th edition. ISBN: 9781118022306 |
| Other Sources | Evolution of Cloud Computing and Enabling Technologies, Rabi Prasad Padhy |
| Additional Course Material |
| Documents |  |
| Assignments |  |
| Exams |  |
| Course Composition |
| Social Sciences |  | 20% |
| Educational Sciences |  | % |
| Natural Sciences |  | % |
| Health Sciences |  | % |
| Expert Knowledge |  | 80% |
| Assessment |
| Activity | **Count** | **Percentage (%)** |
| Midterm Exam | 1 | 20 |
| Quiz |  |  |
| Assignments | 5 | 20 |
| Attendance |  |  |
| Recitations |  |  |
| Projects |  |  |
| Final Exam | 1 | 60 |
| Total | **100** |
| ECTS Points and Work Load |
| Activity | **Count** | **Duration** | **Work Load (Hours)** |
| Lectures | 14 | 3 | 52 |
| Self-Study | 1 | 214 | 214 |
| Assignments | 5 | 2 | 10 |
| Presentation / Seminar Preparation |  |  |  |
| Midterm Exam | 1 | 2 | 2 |
| Recitations |  |  |  |
| Laboratory |  |  |  |
| Projects |  |  |  |
| Final Exam | 1 | 2 | 2 |
| Total Work Load | **280** |
| ECTS Points (Total Work Load / 28)  | **10** |
| Course Learning Outcomes |
| 1 | Analyze data to provide insights about business operations and performance. |
| 2 | Understand how accounting data moves through and between business processes. |
| 3 | Design business processes and represent them with data flow diagrams. |
| 4 | Use accounting software and spreadsheets in accounting applications. |
| 5 | Improve computer and analytical skills. |
| Weekly Content |
| 1 | Introduction: What are Accounting Information Systems? |
| 2 | Data Modelling - An Overview of Databases |
| 3 | Documenting Accounting Information Systems – Why Documenting is Important |
| 4 | Documenting Accounting Information Systems – Primary Documentation Methods |
| 5 | AIS and Business Processes: Sales and Purchases |
| 6 | AIS and Business Processes: Sales and Purchases |
| 7 | Case Study |
| 8 | AIS and Business Processes: Resource Management, Production |
| 9 | AIS and Business Processes: Financing Processes, Business Process Reengineering |
| 10 | Accounting & Enterprise Software: Integrated Accounting Software, Enterprise-Wide Information Systems |
| 11 | Basics of Using Computer Based Accounting Systems - Setting up a company, maintaining chart of accounts |
| 12 | Basics of Using Computer Based Accounting Systems - Setting up inventory, payroll, vendors and customers and plant assets |
| 13 | Accounting Software Applications |
| 14 | Accounting Software Applications & Case Study |
| 15 | Final Exam |
| Contribution of Learning Outcomes to Program Objectives (1-5) |
| CLO | **P1** | **P2** | **P3** |
| 1 | 4 | 4 | 4 |
| 2 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 |
| 5 | 4 | 4 | 4 |
| Contribution Level | 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High |
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| Compiled by: |  |
| Date of Compilation: |  |