



Faculty : Economics and Administrative Sciences

Department : Accounting Department

Academic Year: 2018/2019 Semester :1st

(Course Syllabus)

Accounting Information Systems	3	1802021441	1802021202 & 1802021203	
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Coordinator Name	Lecturer	Room No.	E-mail	Office Hours
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Course Description:

The course provides students with a basic understanding of accounting information systems (AIS). In particular, the course addresses the following areas: database concepts, technology of accounting information systems, use of systems technology, accounting information systems applications, and management use of AIS. Further, the course uses the cycle-based approach in studying and designing accounting information systems.

Course aims and objectives:

A primary objective of this course is to provide a basic knowledge of how accounting information systems function in today's business environment. The course aims to :

1. Explain what an accounting information system is and describe the basic function it performs.
2. Prepare and use data flow diagrams and flowcharts to understand, evaluate, and document information systems.
4. Explain the difference between database and file-based systems.
5. Discuss the steps for designing and implementing a relational database system.
6. Identify and explain control procedures.
7. Describe the basic business activities and related data processing operations performed in the revenue cycle and Expenditure cycle

B- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to:

1. Identify the core concepts related to accounting information system.
2. Develop insights into how differences in information technology can affect accounting information system
3. Choose relevant additional knowledge and skills to support subject-based expertise and international readiness.
4. Develop strategic thinking in the context of accounting information system.
5. Utilize information technology to improve the efficiency and the effectiveness of accounting information system

Week	Topics	Topic Details	Reference (chapter)	Assessment
1	ACCOUNTING INFORMATION SYSTEMS: AN OVERVIEW	<ul style="list-style-type: none"> Distinguish between data and information, discuss the characteristics of useful information, and explain how to determine the value of information. Explain what an accounting information system (AIS) is and describe its basic functions. Discuss how an AIS can add value to an organization, affect corporate strategy and enhance decision making 	1	
2	OVERVIEW OF BUSINESS PROCESSES	<ul style="list-style-type: none"> Describe the four parts of the data processing cycle and the major activities in each. Describe the ways information is stored in computer-based information systems. Discuss how organizations use enterprise resource planning (ERP) systems to process transactions and provide information 	2	
3	SYSTEMS DOCUMENTATION TECHNIQUES	<ul style="list-style-type: none"> Prepare and use data flow diagrams to understand, evaluate, and document information systems. 	3	
4	SYSTEMS DOCUMENTATION TECHNIQUES	<ul style="list-style-type: none"> Prepare and use flowcharts to understand, evaluate, and document information systems. 	3	
5	RELATIONAL DATABASES	<ul style="list-style-type: none"> Explain the importance and advantages of databases, as well as the difference between database and file-based legacy systems. Explain the difference between logical and physical views of a database. Explain fundamental concepts of database systems such as DBMS, schemas, the data dictionary, and DBMS languages. 	4	
6	RELATIONAL DATABASES	<ul style="list-style-type: none"> Describe what a relational database is and how it organizes data. Create a set of well-structured tables to properly store data in a relational database. Perform simple queries using the Microsoft Access database. 	4	
7	THE REVENUE CYCLES: SALES TO CASH COLLECTIONS	<ul style="list-style-type: none"> Describe the basic business activities and related information processing operations performed in the revenue cycle. 	12	
8	THE REVENUE CYCLES: SALES TO CASH COLLECTIONS	<ul style="list-style-type: none"> Discuss the key decisions that need to be made in the revenue cycle, and identify the information needed to make those decisions. Identify major threats in the revenue cycle, and evaluate the adequacy of various control procedures for dealing with those threats. 	12	
9	THE EXPENDITURE CYCLE: PURCHASING TO CASH DISBURSEMENTS	<ul style="list-style-type: none"> Describe the basic business activities and related information processing operations performed in the expenditure cycle 	13	

10	THE EXPENDITURE CYCLE: PURCHASING TO CASH DISBURSEMENTS	cycle, and identify the information needed to make those decisions. <ul style="list-style-type: none"> Identify major threats in the expenditure cycle, and evaluate the adequacy of various control procedures for dealing with those threats. 	13	
11	Examples and Review			
12	<i>Final Exam</i>			FINAL EXAM

Grade Distribution :

Assessment	Grade	Date
- First Exam	20%	
- Second Exam	20%	
- Home Works and	20%	
- Final Exam	40%	

* Make-up exams will be offered for valid reasons. It may be different from regular exams in content and format.

Reading List :

Text Book	[1] Accounting Information Systems , 14/ed. 2018, Romney and Steinbart ISBN-10: 1292220082, Pearson Higher Education.
Other References	[2] Corporate Accounting Information Systems , 2008, Tony Boczko , Financial Times Press. [3] Accounting Information Systems: The Crossroads of Accounting and IT , 2012 Donna Kay and Ali Ovlia, Prentice Hall.