Course Syllabus

| Course Title: Accounting Information Systems | Course code: 0311443 |
| Course Level: fourth year | Course prerequisite(s) and/or co requisite |
| Lecture Time: | Credit hours: 3 |

Academic Staff Specifics

<table>
<thead>
<tr>
<th>Name</th>
<th>Rank</th>
<th>Office Number &amp; Location</th>
<th>Office Hours</th>
<th>E-mail Address</th>
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Course module description:

This is an introductory module in accounting information systems. It includes consideration of issues such as transaction processing and transaction processing cycles, the use and effects of computers and other relevant technology on accounting, database and file systems, control and AIS, and the REA data model. The module emphasizes the use of common business software, which may include spreadsheets, flowcharting software, communications, general ledger, and database management systems.

Course module objectives:

The objective of this course is to discuss the following items; Accounting AIS an overview; systems Techniques and Documentation; Transaction processing; Relational database, Control AIS, Revenue and Expenditure – cycle Applications; Production and Finance – cycle Application; system Design and Development.
Course/ module components

- Books (title, author(s), publisher, year of publication)

1. Romney, Marshall B.| Steinbart, Paul John|
   657.0285 ROM E018730-E018731-E018732-073033

Learning outcomes:

- Knowledge and understanding
  A2) Demonstrate awareness of accounting measurements and financial analysis reports in accordance with International Accounting Standards;

- Cognitive skills (thinking and analysis).
  B1) Articulate how accounting functions and practices impact on organization at every level.
  B2) Organize, analyze, interpret and present data that informs the decision-making.
  B3) Apply fundamental accounting principles to the needs of an organization or individual;

- Communication skills (personal and academic).
  C1) Prepare and present standardized financial statements, cost statements, and budgeting statements;
  C2) Practice research by using various available resources and information technology;
  C4) Operate manual and computerized recording and accounting systems

- Practical and subject specific skills (Transferable Skills).

  D1) Use the traditional and emerging technologies to improve quality of business solutions and increase productivity.
  D3) Be conscientious, risk oriented, and read to accommodate rapid changes in real business environments;
  D4) Recognize continuous learning and training as an integral part of professional practice;
  D5) Develop the ability and willingness to deal with competition in an unstable global accounting environment;
  D6) Collaborate effectively with diverse organizations to achieve common financial goals.

Assessment instruments

- Short reports and/or presentations, and/or Short research projects
- Quizzes.
- Home works
- Final examination: 40 marks
<table>
<thead>
<tr>
<th>Allocation of Marks</th>
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<tbody>
<tr>
<td><strong>Assessment Instruments</strong></td>
</tr>
<tr>
<td>First examination</td>
</tr>
<tr>
<td>Second examination</td>
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<tr>
<td>Final examination: 40 marks</td>
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<tr>
<td>Research, Quizzes, Home works, Projects, Behaviour, Presentation</td>
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<tr>
<td><strong>Total</strong></td>
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</tbody>
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**Documentation and academic honesty**

- Documentation style (with illustrative examples)
- Protection by copyright
- Avoiding plagiarism.

**Course/module academic calendar**

<table>
<thead>
<tr>
<th>week</th>
<th>Basic and support material to be covered</th>
<th>Homework/reports and their due dates</th>
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</thead>
</table>
| (1)  | Accounting Information System : An Overview  
Introduction  
Information needs  
Business processes | Ch 1 |
| (1)  | Accounting information systems  
How an AIS can add value to the organization  
The AIS and corporate strategy  
The role of IAS and value chain | Homework Library  
Ch1 |
| (2)  | Overview of Business Processes  
Transaction processing: the data processing cycle  
Data input, data storage, | Ch2 |
| (2)  | Data processing and information output  
Enterprise resource planning | First quiz  
Ch2 |
| (3)  | Systems Development and Documentation Techniques | Presentation  
Ch3 |
| (5-4) First examination | Introduction  
| Data flow diagrams | Flowcharts  
| Document flowcharts, system flowcharts and program flowcharts | Ch3 |
| (7-6) | Relational Databases  
| Introduction | Files versus databases  
| Using data warehouses for business intelligence | The advantages of database systems  
| The importance of good data logical and physical views of data, schemas, the data dictionary | Homework |
| (9-8) Second examination | Types of attributes  
| Designing a relational database | Basic requirements of a relational database  
| Two approaches of database design | Creating relational database queries  
| Database systems and the future of accounting | Research |
| (11-10) | Control and AIS: overview  
| Control Frameworks | The internal environment | Second quiz |
| (13-12) | Database Design Using the REA Data Model  
| Database design process | Entity-relationship diagrams  
| The REA data model | Developing an REA diagram | Ch15 |
| (14-15) | Database Design Using the REA Data Model | Homework |
| (16) Final Examination | Final Exam |

**Expected workload:**
On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.

**Attendance policy:**

Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.

**Module references**

**Books**
1. Romney, Marshall B. | Steinbart, Paul John|
   657.0285 ROM E018730-E018731-E018732-073033
   Bodnar, William S. Hopwood, Prentice Hall, 2004

**Journals**
CPA accounting
Information Systems

**Websites**
WWW.Prenhall.com/romeny
WWW.Prenhall.com/bodnar