



Course Descriptor ACCT307 Accounting Information Systems

Proposed Academic Year	2020/ 2021	Last Reviewed Academic Year	2019/2020
Course Code	ACCT 307	Course Title	Accounting Information Systems
Credit hours	3	Level of study	Undergraduate - Year Three
College / Centre	COBA	Department	Accounting and Finance
Co-requisites		Pre-requisites	ACCT301

1. COURSE OUTLINE

This course is designed to provide students with basic knowledge of information systems and their role in the accounting environment that will be useful for decision-making. Topics to be covered include: internal control objectives and procedures, databases and data modelling, business documents and reports and appropriate systems documentation through flowcharts and data flow diagrams.

2. AIMS

The course aims to provide a critical understanding of Accounting Information Systems (AIS) that will enable practical application of data flow control, processing and output.

3. LEARNING OUTCOMES, TEACHING, LEARNING and ASSESSMENT METHODS (Indicative)

Learning Outcomes (Definitive) Upon successful completion of this course, students will be able to:		Teaching and Learning methods (Indicative)	Assessment (Indicative)
1	Identify how information systems can assist in planning and control at all levels of an organization.	<ul style="list-style-type: none"> • Lectures • Problem Solving • Diagram Analysis • Lab work 	<ul style="list-style-type: none"> • Oral in-class assessments and feedback • Homework assignments and Formal Examinations • Participation and Attendance
2	Understand the technical nature of physical resource flows, source documentation, internal controls, accounting procedures and the interrelated management control systems of an organization.	<ul style="list-style-type: none"> • Lectures • Problem Solving • Diagram Analysis • Lab work 	<ul style="list-style-type: none"> • Oral in-class assessments and feedback • Homework assignments and Formal Examinations • Participation and Attendance



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3	Acquire familiarity with business processes and accounting cycles, and how the correlated subsystems are intertwined.	<ul style="list-style-type: none"> • Lectures • Problem Solving • Diagram Analysis • Lab work 	<ul style="list-style-type: none"> • Oral in-class assessments and feedback • Homework assignments and Formal Examinations • Participation and Attendance
4	Establish a basis in internal controls (both manual and computerized) and the associated risks that may arise.	<ul style="list-style-type: none"> • Lectures • Problem Solving • Diagram Analysis • Lab work 	<ul style="list-style-type: none"> • Oral in-class assessments and feedback • Homework assignments and Formal Examinations • Participation and Attendance

4. ASSESSMENT WEIGHTING

Assessment	Percentage of final mark (%)
Homework, Quizzes, Assignments	10
Participation	10
Mid-term Exam (1)	20
Mid-term Exam (2)	20
Final Exam	40
TOTAL	100%

5. ACHIEVING A PASS

Students will achieve 3 credit hours for this course by passing **ALL** of the course assessments and achieving a **minimum overall score of 50%**.

6. COURSE CONTENT (Indicative)

<ul style="list-style-type: none"> - What is an Accounting Information Systems? - Features of typical Accounting Information System. - Accounting Information System within a firm as a subsystem. - Economic nature of information. - Role of accountant with respect to an Accounting Information System.
<ul style="list-style-type: none"> - Installing Accounting System. - Backing up your data disk. - Starting the Accounting system and Accessing data files. - Opening data files. - Entering general Journal transaction. - Adding a new account.
<ul style="list-style-type: none"> - Creating new service company. - Creating chart of accounts.
<ul style="list-style-type: none"> - Recording transaction in the journal. - Editing and saving chart of account and financial statements.
<ul style="list-style-type: none"> - General Revision - Student Assessment – First Examination



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<ul style="list-style-type: none"> - Merchandise company - periodic inventory system. - Creating new merchandise company. - Creating customers and vendors with historical data. 	
<ul style="list-style-type: none"> - Recording purchases and sales transaction for merchandising using periodic inventory system. 	
<ul style="list-style-type: none"> - Reversing a payment (NSF). - Storing a recalling a entry. 	
<ul style="list-style-type: none"> -Editing and saving reports for customers, vendors, sales and purchase transactions. 	
<ul style="list-style-type: none"> - General Revision - Student Assessment – Second Examination 	
<ul style="list-style-type: none"> - Merchandise company - perpetual inventory system. - Creating new merchandise company. - Preparing general ledger. 	
<ul style="list-style-type: none"> - Creating customers and vendors. - Creating inventory items. 	
<ul style="list-style-type: none"> - Entering historical information. - Preparing linking accounts. 	
<ul style="list-style-type: none"> - Recording transaction for merchandising Using perpetual system. - Editing and saving reports for customers, vendors and inventory. - Making a backup copy of the company Files. 	
<ul style="list-style-type: none"> - What is an Accounting Information Systems? - Features of typical Accounting Information System. - Accounting Information System within a firm as a subsystem. - Economic nature of information. - Role of accountant with respect to an Accounting Information System. 	
Course Review	
Total Hours	48 hours
Plus RECOMMENDED INDEPENDENT STUDY HOURS	48 Hours
Total Course Hours	96 Hours

7. RECOMMENDED READING

Core text/s:

1. James A. Hall, 2008 Accounting Information Systems, 6th. Ed., South-western Cengage Learning, USA.
2. Simply Accounting 2004, Release A, ACCPAC Canada, inc.
3. Handouts prepared by instructors.



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Library + online resources:

- <http://www.simplyaccounting.com/>

- www.accpac.com

<https://open.umn.edu/opentextbooks/subjects/accounting-finance>