Faculty of Commerce & Business Administration

Accounting Information Systems

Information :

Course Code : ACC 350	**Level :** Undergraduate	**Course Hours :** 3.00- Hours

Department : Department of Management

Area Of Study :

This course provides an overview on information systems and accounting. It examines the design, operation, and control of accounting information systems, business cycles, business processes, and the flow of financial transactions through the accounting information systems, internal control concepts and their application to the information systems. By the end of the course, students are able to understand types of information systems, inputs, processing, and outputs of information systems, the different business cycles (revenues, expenditures, production, human resources, and financing cycles), and the basic internal control concepts and security measures for the accounting information systems

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Description :

This course examines the design, operation, and control of accounting information systems, transaction cycles, business processes, and the flow of financial transactions through the accounting information system, internal control concepts and their application to the information systems.

Course outcomes :

a.Knowledge and Understanding: :

1 -	The use of accounting and other information systems for managerial applications
2 -	The development and management of information systems and their impact upon organizations
3 -	The comprehensive use of relevant communication and information technologies for application in business and management
4 -	The risk management and control of accounting information systems

b.Intellectual Skills: :

1 -	The cognitive skills of critical thinking, analysis and synthesis, including the ability to identify assumptions, evaluate statements in terms of evidence, to detect false logic or reasoning, to identify implicit values, and to define terms adequately and to generalize appropriately
2 -	Effective qualitative problem solving and decision making skills
3 -	The ability to create, evaluate and access a range of options, together with the capacity to apply ideas and knowledge to a range of business and other situations

c.Professional and Practical Skills: :

1 -	Qualitative skills including the ability to work with case studies
2 -	The ability to apply business models to business problems and phenomena
3 -	The effective use of communication and information technology (CIT) skills for business applications

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4 -	The ability to conduct research into business and management issues, either individually or as part of a team, including a familiarity with a range of business data and research resources and appropriate methodologies	

d.General and Transferable Skills: :

1 -	Effective oral and written communication skills in a range of traditional and electronic media	
2 -	Effective self-management in terms of time, planning and behavior, motivation, self-starting, individual initiative and enterprise	
3 -	Learning to learn and developing an appetite for reflective, adaptive and collaborative learning	
4 -	The interpersonal skills for effective listening, negotiating, persuasion and presentation	

Course Topic And Contents :

Topic	No. of hours	Lecture	Tutorial / Practical
Chapter One: The Information System: An Accountant's Perspective			
Chapter One			
Chapter two: Overview of Business Processes			
Chapter two			
Revision on Chapter 1, 2			
First Mid-term			
Chapter six: Systems Development and Documentation Techniques			
Chapter Six			
Chapter Six			
Chapter seven: Control and Accounting Information Systems			
Second Mid-term			
Chapter seven			
Chapter seven			
Chapter seven			
Revision			

Teaching And Learning Methodologies :

Lectures
Data show in lectures
Class discussion
Exercises and cases

Course Assessment :

Methods of assessment	Relative weight %	Week No	Assess What
Final Exam	40.00	16	
First Mid-term	20.00	6	
Participation	10.00	13	

Quiz	10.00	8	
Second Mid-term	20.00	11	

Course Notes :

Handouts

Recommended books :

James A. Hall. Introduction to Accounting information Systems. 7th Ed., 2011.

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