<table>
<tr><td colspan="2">DEREE COLLEGE SYLLABUS FOR: AF 3337 ACCOUNTING INFORMATION SYSTEMS 3/0/3</td></tr>
<tr><td colspan="2">UK LEVEL: 5
UK CREDITS: 15
(Previously: AF 3437 ACCOUNTING INFORMATION SYSTEMS)
(Updated: Fall 2026)</td></tr>
<tr><td>PREREQUISITES:</td><td>AF 2007 Financial Accounting
CS 1070 Introduction to Information Systems
CS 2179 Business Information Systems</td></tr>
<tr><td>CATALOG DESCRIPTION:</td><td>Introduction to accounting information systems as part of enterprise planning resource systems. Transaction processing, internal controls, and database systems in support of accounting information needs.</td></tr>
<tr><td>RATIONALE:</td><td>Globalization, business integration and the requirement for transparency and accountability in the management of corporate assets drive the development of IT systems in business organizations. IT systems are analytical tools that offer the accounting profession the capacity to collect, process and report Big Financial Data. Accounting information systems is at the core of enterprise systems, which are important to the overall success of a business entity.</td></tr>
<tr><td>LEARNING OUTCOMES:</td><td>As a result of taking this course, the student should be able to:

1. Explain the role of accounting information systems in supporting decision-making, accountability, and transparency in organizations.
2. Apply ERP and database tools to model, process, and report financial transactions and business events.
3. Evaluate risks, controls, and governance frameworks in digital accounting environments.
4. Analyze and interpret accounting data using analytical and visualization tools for managerial and financial reporting purposes.</td></tr>
<tr><td>METHOD OF TEACHING AND LEARNING:</td><td>In congruence with the teaching and learning strategy of the college, the following tools are used:
• Lab exercise application and discussions.
• Homework assignments.
• Office hours held by the instructor to provide further assistance to students.
• Use of library facilities for further study and preparation for the exams
• Use of the Blackboard course management platform to further support communication, by posting lecture notes, assignment instruction, timely announcements, formative quizzes and online submission of assignments.</td></tr>
<tr><td>ASSESSMENT:</td><td>Summative:
<table><tr><td>1st assessment: Online Test on campus in a computer lab</td><td>20%</td></tr><tr><td>2nd assessment: Portfolio of lab exercises</td><td>30%</td></tr><tr><td>Final assessment: Individual Project</td><td>50%</td></tr></table>
Formative:
<table><tr><td>Group and individual assignments: Available on Blackboard Learn</td><td>0</td></tr></table></td></tr>
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	<table><tr><td>Multiple Choice Tests: Available on Blackboard Learn</td><td>0</td></tr></table> The formative relevant formative assessment aims to prepare students for the summative assessments. The First Assessment tests Learning Outcome 1 The Second Assessment tests Learning Outcomes 2,3&4 The Final Assessment tests Learning Outcomes 1,2,3&4 The final grade for this module will be determined by averaging all summative assessment grades, based on the predetermined weights for each assessment. If students pass the comprehensive assessment that tests all Learning Outcomes for this module and the average grade for the module is 40 or higher, students are not required to resit any failed assessment.
INDICATIVE READING:	**REQUIRED READING:** Accounting Information Systems. James Hall. Cengage Learning. Latest Edition. **RECOMMENDED READING:** Other sources, including journal and newspapers' articles, research papers etc. recommended by the instructor throughout the semester.
INDICATIVE MATERIAL: *(e.g. audiovisual, digital material, etc.)*	**REQUIRED MATERIAL:** **N/A** **RECOMMENDED MATERIAL:** **N/A**
COMMUNICATION REQUIREMENTS:	Use of appropriate academic conventions as applicable in oral and written communications.
SOFTWARE REQUIREMENTS:	• MS Office 365 applications • ERP Simulation or Training System • Power BI • SAP FICO Training Tutorial
WWW RESOURCES:	• SAP FICO Training Tutorial: Learn SAP FI & SAP CO Modules. Available at: https://www.guru99.com/sap-fico-training tutorials.html • SAP Business One. Reporting and Customization. By Steven Lipton. LinkedIn Learning Video. Available on Blackboard. • Basic Accounting Software. By Jim Stice and Kay Stice. LinkedIn Learning Video. Available on Blackboard. • Accounting Foundations and Internal Control. By Jim Stice and Kay Stice. LinkedIn Learning Video. Available on Blackboard.
INDICATIVE CONTENT:	Introduction & Framework • Role of AIS in enterprises • Systems documentation & database fundamentals Enterprise Systems & Processes • ERP modules and integration (SAP/Oracle/QuickBooks Online)

	• Transaction cycles (revenue, expenditure, payroll, production) Controls & Governance • COSO Internal Control Framework • COBIT IT governance principles • Ethics, fraud, and cybersecurity Data Management & Analytics • Relational databases and SQL basics • Data visualization and dashboards (Excel, Power BI/Tableau) • Big Data and decision-support systems Emerging Issues • Cloud-based AIS and outsourcing • Blockchain and distributed ledgers in accounting • AI/ML in audit and financial reporting • Sustainability reporting systems (ESG, integrated reporting)