

DEREE COLLEGE SYLLABUS FOR: AF 3437 ACCOUNTING INFORMATION SYSTEMS							
(Fall 2021)	UK LEVEL: 5 UK CREDITS: 15 US CREDITS: 3/0/3						
PREREQUISITES:	AF 2007 Financial Accounting AF 3113 Intermediate Accounting CS 1070 Introduction to Information Systems CS 2179 Business Information Systems						
CATALOG DESCRIPTION:	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.						
RATIONALE:	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.						
LEARNING OUTCOMES:	<ol style="list-style-type: none"> 1. Understand the role of accounting information systems in the successful operation of contemporary business. 2. Apply accounting information system processes. 3. Analyse the key controls and risks that relate to the successful application of accounting processes. 						
METHOD OF TEACHING AND LEARNING:	<p>In congruence with the teaching and learning strategy of the college, the following tools are used:</p> <ul style="list-style-type: none"> • Lectures, class discussions on case studies. • Laboratory hands-on sessions on Enterprise Resource Planning software (ERP). • Office hours held by the instructor to provide further assistance to students. • Use of the Blackboard Learning platform to further support communication, by posting lecture notes, assignment instruction, timely announcements, and online submission of assignments. 						
ASSESSMENT:	<p>Summative:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 70%;">Individual Project</td> <td style="text-align: right;">40%</td> </tr> <tr> <td>Portfolio of lab-based assignments</td> <td style="text-align: right;">10%</td> </tr> <tr> <td>Group Project</td> <td style="text-align: right;">50%</td> </tr> </tbody> </table>	Individual Project	40%	Portfolio of lab-based assignments	10%	Group Project	50%
Individual Project	40%						
Portfolio of lab-based assignments	10%						
Group Project	50%						

	<p>Formative:</p> <table border="1" data-bbox="686 226 1430 365"> <tr> <td data-bbox="686 226 1252 296">Group and individual assignments: Available on Blackboard Learn</td> <td data-bbox="1252 226 1430 296">0</td> </tr> <tr> <td data-bbox="686 296 1252 365">Multiple Choice Tests: Available on Blackboard Learn</td> <td data-bbox="1252 296 1430 365">0</td> </tr> </table> <p>The “Individual Project” tests Learning Outcome 1 and 3 The “Group project” tests Learning Outcomes 2 and 3 The “Portfolio of lab-based assignments” test Learning Outcomes 1, 2 and 3.</p> <p>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 assessments.</p>	Group and individual assignments: Available on Blackboard Learn	0	Multiple Choice Tests: Available on Blackboard Learn	0
Group and individual assignments: Available on Blackboard Learn	0				
Multiple Choice Tests: Available on Blackboard Learn	0				
<p>INDICATIVE READING:</p>	<p>REQUIRED READING:</p> <p>Accounting Information Systems. Marshall B Romney, Paul J, Steinbart, Scott L Summers, David A. Wood. 15th ed (2021). Pearson (ebook) 9780135573006.</p> <p>RECOMMENDED READING:</p> <ul style="list-style-type: none"> • Information Technology Internal Control Items for the Post-Implementation Phase of Enterprise Resource Planning Systems. Hsing-Jung Li, She-I Chang, Tawei Wang, Li-Min Chang. <i>Journal of Information Systems</i>, Vol. 34, No 3. Held by the ACG Libraries. • Information Technology Governance: Reflections on the Past and Future Directions. Carla L Wilkin, Robert L Chenhal. <i>Journal of Information Systems</i>, Vol. 34, No. 2, Summer 2020, pp.257-292. DOI: 10.2308/isys-52632. Held by the ACG Libraries. • High-Quality Information Technology and Capital Investment Decisions. John L. Abernathy, Brooke Beyer, Jimmy F. Downes, Eric T. Rapley. <i>Journal of Information Systems</i>, Vol. 34, No. 3, Fall 2020, pp.1-29. • Impact of accounting process characteristics on accounting outsourcing - Comparison of users and non-users of cloud-based accounting information systems. Aleksandre Asatiani, Uday Apte, Esko Penttinen, Mikko Rönkkö, Timo Saarinen. <i>International Journal of Accounting Information Systems</i> (34), 2019. Held by the ACG Libraries • A conceptual foundation of design and implementation research in accounting information systems. David Kocsis, 				

	<i>International Journal of Accounting Information Systems</i> Volume 34, September 2019. Held by the ACG Libraries
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:	<ul style="list-style-type: none"> • MS Office 365 applications • ERP Systems
WWW RESOURCES:	<ul style="list-style-type: none"> • 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:	<ul style="list-style-type: none"> • Introduction to AIS and ERPS • Database Management Systems • Electronic Commerce systems • Ethics and Internal Control • Transaction Processing • Revenue Cycle • Expenditure cycle <ul style="list-style-type: none"> ○ purchases and cash disbursements procedures, fixed assets, and payroll • Conversion Cycle • Financial Reporting • Risks and security