| **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** | | | | |
|---|---|---|---|---|
| **Name** | **Rank** | **Office Number & Location** | **Office Hours** | **E-mail Address** |
| | | | | |

**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|
   Accounting information systems. – Edinburgh Gate, Harlow: Pearson Education,
   Inc.،2015.. -13th ed.- XXVIII, 735p
   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

| Allocation of Marks | |
|---|---|
| **Assessment Instruments** | **Mark** |
| First examination | **20** |
| Second examination | **20** |
| Final examination: 40 marks | **40** |
| Research, Quizzes, Home works, Projects, Behaviour, Presentation | **20** |
| Total | **100** |

## Documentation and academic honesty

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

### Course/module academic calendar

| week | Basic and support material to be covered | Homework/reports and their due dates | |
|---|---|---|---|
| **(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 |

| | Introduction<br>Data flow diagrams | | |
|---|---|---|---|
| **(5-4)**<br>**First examination** | Flowcharts<br>Document flowcharts, system flowcharts<br>and program flowcharts | | Ch3 |
| **(7-6)** | Relational Databases<br>Introduction<br>Files versus databases<br>Using data warehouses for business<br>intelligence<br>The advantages of database systems<br>The importance of good data<br>logical and physical views of data,<br>schemas, the data dictionary | Homework | Ch4 |
| **(9-8)**<br>**Second**<br>**examination** | Types of attributes<br>Designing a relational database<br>Basic requirements of a relational<br>database<br>Two approaches of database design<br>Creating relational database queries<br>Database systems and the future of<br>accounting | Research | Ch4 |
| **(11-10)** | Control and AIS: overview<br>Control Frameworks<br>The internal environment | Second quiz | Ch 6 |
| **(13-12)** | Database Design Using the REA Data<br>Model<br>Database design process<br>Entity-relationship diagrams<br>The REA data model<br>Developing an REA diagram | | Ch15 |
| **(14-15)** | Database Design Using the REA Data<br>Model | Homework | Ch15 |
| | | | |
| | | | |
| | | Quiz | |
| | | | |
| **(16)**<br>**Final Examination** | | | Final<br>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|
Accounting information systems. – Edinburgh Gate, Harlow: Pearson Education, Inc،2015.. -13th ed.- XXVIII, 735p
657.0285 ROM   E018730-E018731-E018732-073033
**2.** International Edition, Accounting Information Systems, Ninth Edition; Gorge H.

Bodnar, William S. Hopwood, Prentice Hall, 2004

**Journals**
CPA accounting
Information Systems

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