

**NUS Business School
National University of Singapore**

**Semester 1, AY2015/16
ACC1006 – Accounting Information Systems (AIS)
Course Outline**

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COURSE AIM

This course provides students reading BBA (Accounting) the foundation for learning modules related to assurance & attestation and risk management.

Students will understand importance of information flow, internal controls and information systems applied in business transaction cycles. This includes the capturing and accounting of business transactions. The module also examines the innovative and emerging applications that streamline business operations and enhance competitive advantage of businesses.

LEARNING OUTCOME

1. Explain the importance of AIS from both the accountant's and business' perspectives
2. Analyze and evaluate business transaction cycles
3. Construct general ledger, account coding mechanisms, accounting records and reports that are supported by AIS
4. Apply internal and IT controls to businesses
5. Apply database management techniques and systems development life cycle to businesses
6. Explain the key elements and functionality of Enterprise Resource Planning Systems and Electronic Commerce systems
7. Discuss the significance of emerging developments in the context of AIS

COURSE PRE-REQUISITES

ACC1002 Financial Accounting: All students reading ACC1006 should possess adequate knowledge on financial accounting principles, be familiar with accounting double entries and preparation of financial reports, particularly statement of comprehensive income and statement of financial position.

MODES OF LEARNING

This is a challenging level 1000 module. Students who perform well typically learn through all of the following modes.

Weekly sectional classes

There will be 13 weeks' of sectional classes. These sectional classes will be conducted in the form of lectures, class discussions, group presentations and other learning activities. Each week's class will be conducted in a format most suitable for the topic.

Preparations before class

Students should complete the assigned readings, discussion questions and online IVLE exercises before each class. This will keep them prepared for good quality participation in class and on IVLE forum (refer to 'assessment component' section on class participation and IVLE Forum Participation).

Independent, self-directed learning

While course facilitator may cover a summary of topics during class discussions, please note that this summary shall not be your primary source for learning. Students are expected to independently learn the weekly topics in detail through the assigned readings. When in doubt, students should consult course facilitator via email or arranged consultation sessions.

Timely access to IVLE postings

ACC1006 has been set up in IVLE. Students should ensure that they have IVLE access to this module, and to stay alert to announcement and forum postings on IVLE. Students' accounts on IVLE should also be appropriately linked to a frequently accessed email account for the same purposes.

COURSE MATERIALS

1. Main text: Accounting Information Systems (8th Edition, 2013) by James A. Hall, published by Cengage Learning, ISBN: 978-1-111-97214-1. Please note this is an e-book resource.
2. Assigned reading and resources for each week's topic posted to IVLE Workbin's Weekly folder.

ASSESSMENT COMPONENTS

Your final grade will be determined on the following basis:

Class Participation	15%
IVLE Forum Participation	10%
Mid-Term Exam	25%
Group Assignment	20%
Final Examination	30%
Total	100%

Class Participation (15%)

Class participation scores will be awarded based on the following across 13 weeks:

- frequency and quality of participation in class discussions
- quality of presentation in answers to questions / case problems

IVLE Forum Participation (10%)

Discussion forums in IVLE will be created according to the weekly topics. Students should subscribe themselves to this forum. Scores will be awarded based on the frequency and quality of comments, questions and replies posed in the forum.

Mid-Term Exam (25%)

Mid-term examination will be held on **30 September 2015 (Wednesday), 5pm to 7pm**. Topics covered in weeks 1 to 6 will be tested. More details shall be released in due course.

Group Assignment (20%)

Requirements for group assignment will be released latest by 1 October 2015 in IVLE.

Final Examination (30%)

The tentative date and time for final examination is **27 November 2015 (Friday) at 2.30pm**. Details will be confirmed in due course. Please attend this examination punctually. All topics covered during the semester are examinable. University-approved calculators are permitted. Any other electronic and mobile devices such as laptops, smartphones and mobile phones are strictly prohibited.

COURSE SCHEDULE

Week Count	Week Beginning	Topic Coverage
1	10 August*	Overview of AIS
2	17 August	Transactional Processing, General Ledger and Reporting Systems
3	24 August	Ethics & Fraud; Internal & IT Controls
4	31 August	Revenue Cycle
5	7 September	Expenditure Cycle - Purchases & Cash Processing
6	14 September	Expenditure Cycle - Human Resource and Fixed Assets Procedures
	21 September	Recess Week
7	28 September	Conversion Cycle
	30 September	Mid-term Exam
8	5 October	Database Management
9	12 October	Enterprise Resource Planning Systems
10	19 October	Electronic Commerce Systems
11	26 October	Systems Development
12	2 November	Group Assignment Presentation
13	9 November	Emerging Developments for AIS; Course Wrap-up
	16 November	Reading Week

* As 10 August 2015 is a public holiday in Singapore, sectional classes J1 and J2 will be re-scheduled to 11 August 2015. Please refer to IVLE announcement for timing and venue of the re-scheduled classes.