

**NUS Business School
National University of Singapore**

**Semester 1, AY2016/17
ACC1006 – Accounting Information Systems (AIS)
Course Outline**

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Consultation: Email by appointment

ABOUT THIS COURSE

This course provides a foundational insight to how businesses are run and accounted for; how data is captured and managed; as well as how systems are implemented and maintained in businesses. It also underpins the understanding of higher level ACC modules relating to corporate governance, assurance & attestation, and risk management.

COURSE PRE-REQUISITES

ACC1002 Financial Accounting - all students reading ACC1006 should possess adequate knowledge on financial accounting principles. They should also be familiar with accounting double entries and preparation of financial reports, particularly the trial balance, the statement of comprehensive income and the statement of financial position.

LEARNING OUTCOME

1. Explain the importance of AIS to both the accountants and the business value chains
2. Analyze and evaluate business transaction cycles
3. Construct the general ledger, account coding mechanisms, accounting records and reports that are supported by AIS
4. Apply both manual and IT system internal 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 impacting AIS

MODES OF LEARNING

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

Timely access to IVLE postings

ACC1006 has been set up in IVLE. Students should ensure that they have IVLE access to this module, and stay attentive to announcements, assigned tasks, and forum postings (if any) on IVLE. Students' accounts on IVLE should also be appropriately linked to a frequently accessed email account for the same purposes.

Regular attendance in sectional classes

Sectional classes may be conducted in various forms - mini-lectures, class discussions, group presentations and other learning activities. Each week's class will be conducted in a format most suitable for the topic. Students should attend sectional classes regularly and punctually.

Preparations before class

Students should complete the assigned preparations before each class. The assigned preparations comprise selected reading references and online learning materials. This is essential for good quality participation in class.

Independent, self-directed learning

While a summary of topics will be covered during class discussions, students should be aware that the summary must not form the primary source for learning. Students are expected to independently learn the weekly topics in detail and to consult course facilitator well ahead of each assessment milestone (at least 1 week in advance).

REFERENCE MATERIALS

1. Accounting Information Systems (9th Edition, 2014) by James A. Hall, published by Cengage Learning, ISBN: 978-8-000-00498-3. Please note this is an e-book resource. Students are advised to purchase this book only after attending week 1 class.
2. Other references (if any) posted to the weekly folder in IVLE workbin.

CLASS TIMETABLE

Sectional Name	Day	Time	Venue
J1	Mondays	0900-1200	Biz1-0304
J2	Mondays	1300-1600	Biz1-0304
J3	Tuesdays	0900-1200	Biz2-0413A

For assessment and project group formation purposes, students are required to attend the sectional class which is officially allocated by the university.

ASSESSMENT COMPONENTS

Your final grade will be determined on the following basis.

Class Participation	15%
Forum Contribution	5%
Group Presentation in Class	10%
Mid-Term Test (16 Sept 2016)	20%
Group Project (Presentation in Week 12)	20%
Final Examination	30%
Total	100%

Class Participation (15%)

Class participation scores will be awarded based on the following criteria:

- frequency and regularity of self-motivated participation (5%)
- quality of participation – critiques and comments must add value to the learning experience of fellow classmates; not just taking up ‘air-time’ in class (5%)
- quality of response to facilitator’s cold calls (5%)

Forum Participation (5%)

There are altogether 7 forums created in the module’s IVLE. Students should subscribe themselves to at least 2 forums.

Each student is required to only make a total of 2 postings in two different forums. The word limit for each posting is 200 words. Please do not post any attachments. For students who wish to make more than 2 postings, the first two postings shall be graded.

Scores for both postings will be awarded based on the following criteria:

- extent to which the student has shown that he/she had added value to his/her own learning through self-learning and reflection on AIS topics (2%)
- originality in the written expression of thoughts and ideas (i.e. there must be no plagiarism) (2%)
- the ability to abide by the above posting rules (1%)

All forums will be closed by **11 November 2016, 12 noon** for grading purposes.

Group Presentation (10%)

Students are required to form groups (min 5, max 6) for this assessment component. Within the semester, each group shall present at least once on an assigned question relating to a particular week's topic. The topics to be presented shall follow the weekly topics per the 'Course Schedule' section.

Group presentation shall commence from Week 2 onwards.

For grading purposes, presentation slides by each team shall be uploaded in .ppt format to the 'IVLE\Workbin\Class Prez' folder immediately after the presentation. The file name of the presentation slides should be in this format:

(Class Name)-(Group Name)-(Topic of presentation)-(Question Number).

For example, Group 6 from class J2 who presented Question 3 of Revenue Cycle should name their file in this format:

J2-G6-Revenue Cycle-Q3

Each group's presentation shall be graded on the following criteria:

- Application of relevant technical knowledge to the case (7%)
- Organization of presentation (1%)
- Quality of answers during the Q&A session (2%)

Groups who experience an uneven work allocation and wish to trigger a peer review should email the course coordinator the following information latest by **2 November 2016 (Wednesday), 12 noon**. Any peer reviews received after this timing will not be considered.

Class: (J1, J2 or J3)		Group Number: (G1, G2, G3..)
Elaborate the reasons for initiating a peer review: (qualitatively describe the issue within the group)		
Name of Students	Matric Number	Split of workload by members (%)
		Total = 100%

Mid-Term Test (20%)

Mid-term test will be held on **16 September 2016 (Friday), 5pm to 7pm**. Weeks 1 to 5 topics will be tested. Test venue will be announced closer to the examination date.

Please attend this test punctually.

Students who absent themselves without prior notification and submission of acceptable document evidences will be given zero marks. Prior notification is defined as: at least 3 weeks before the test. Acceptable documents prior to the exam are defined as letters from external organizations or internally within NUS departments, justifying the importance of your other commitments over your mid-term test, which you have been notified since the beginning of this term. Examples of 'other commitments' which will take precedence over mid-term test: inter-iversity competition, national sporting events, case competitions.

University-approved calculators are permitted. Any other electronic and mobile devices such as laptops, smartphones and mobile phones are strictly prohibited.

Group Assignment (20%)

The same student group for Group Presentation shall work together on Group Assignment.

Each group is to inquire into a real-life organization on how AIS is being applied in their daily business operations. The inquiry work may involve the interview of staff working in the organization, observation of the business operations, and secondary data collection (this list is not exhaustive).

The results of the research work shall be presented during **class time in week 12**, and shall cover at least 2 AIS topics: Revenue Cycle, Expenditure Cycle, Conversion Cycle, Enterprise Resource Planning, Database Management and Systems Development Life Cycle.

The presentation shall take the form of slides, skid, singing, poetry recitation, comic strips and posters (this list is not exhaustive), lasting a maximum of 18 minutes and 2 minutes of Q&A session (total max duration = 20 mins).

Each group's presentation shall be graded on the following criteria:

- Originality, depth and nature of inquiry into the organization (e.g. primary vs. secondary data collection) (15%)
- Organization and novelty of presentation (e.g. solely slide presentation vs. a combination of slides, skid and poetry) (5%)

Please note: duplication and/or replication of past AIS cohort's work will be regarded as plagiarism and will be given zero marks.

Groups who experience an uneven work allocation and wish to trigger a peer review should email the course coordinator latest by **2 November 2016 (Wednesday), 12 noon.** Any peer reviews received after this timing will not be considered. The information to be provided shall follow the tabular format stated in the 'Group Presentation (10%)' section.

Final Examination (30%)

The date, time and venue for final examination will be released 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 (Aug – Nov 2016)

Week Count	Week Beginning	Topics
1	8 Aug (Note 1)	Introduction to AIS – Part 1
2	15 Aug	Introduction to AIS – Part 2
3	22 Aug	Revenue Cycle
4	29 Aug	Expenditure Cycle – Part 1
5	5 Sep	Expenditure Cycle – Part 2
6	12 Sep (Note 2)	Conversion Cycle (E-Learning)
	19 Sep	Recess Week
7	26 Sep	Enterprise Resource Planning – Part 1
8	3 Oct	Enterprise Resource Planning – Part 2
9	10 Oct	Database Management
10	17 Oct	Systems Development Life Cycle – Part 1
11	24 Oct	Systems Development Life Cycle – Part 2
12	31 Oct (Note 3)	<i>Presentation of Group Projects</i>
13	7 Nov	Emerging Developments for AIS; Course Wrap-up
	14 Nov	Reading Week

Note 1: National Day falls on 9 Aug (Tues) and class J3 shall be rescheduled to 8 Aug (Mon), 4pm to 7pm, at Biz 1 03-04.

Note 2: The topic shall be covered using E-Learning. Group presentation of this topic shall take place in Week 7.

Note 3: All students to arrive punctually and prepared for presentation

NUS Code of Student Conduct

As a widely respected institution of higher learning, the National University of Singapore (NUS) is dedicated to cultivating academic and personal excellence in a way that is inclusive and supportive, where communal values as well as the dignity and rights of each person are respected.

NUS students are expected to maintain and uphold the highest standards of integrity and honesty at all times, as well as embrace community standards, diversity and mutual respect for one another, both within the University and the wider Singapore community.

This Code of Student Conduct is intended to guide students' conduct in both the academic and non-academic aspects of their University life by providing an overview of the behaviour generally expected of them as members of the University community. It is meant to serve as a broad framework, and should not be treated as an exhaustive list.

In line with the above, the University expects students to uphold both the spirit and letter of this Code of Student Conduct at all times.

Academic, Professional, and Personal Integrity

The University is committed to nurturing an environment conducive for the exchange of ideas, advancement of knowledge and intellectual development. Academic honesty and integrity are essential conditions for the pursuit and acquisition of knowledge. The University expects each student to maintain and uphold the highest standards of integrity and academic honesty at all times.

Cheating in any form, deceptive fabrication, plagiarism and violation of intellectual property and copyright laws is strictly prohibited. Any student who is found to have engaged in such misconduct will be subject to disciplinary action by the University.

It is important to note that all students share the responsibility of protecting the academic standards and reputation of the University. This responsibility can extend beyond each student's own conduct, and can include reporting incidents of suspected academic dishonesty through the appropriate channels.

Students who have reasonable grounds to suspect academic dishonesty should raise their concerns directly to the course instructor, head of department, vice-deans or the dean.