

**NUS Business School
National University of Singapore**

**Semester 2, AY2015/16
ACC1006 – Accounting Information Systems (AIS)
Course Outline**

Course Facilitators:

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Consultation: Email by appointment

COURSE AIM

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

Students will understand the 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 – revenue, expenditure and conversion 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.

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 announcements, workbin-assigned tasks, and forum postings on IVLE. Students' accounts on IVLE should also be appropriately linked to a frequently accessed email account for the same purposes.

Weekly sectional classes

There will be 13 weeks' of sectional classes. These 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.

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.

COURSE MATERIALS

1. Main text: 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.
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%
Group Presentation	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 regularity of participation in class discussions
- quality of participation in class discussions – critiques and comments must add value to the learning experience of fellow classmates; not just taking up 'air-time' in class

Group Presentation (10%)

Students are required to form groups for this assessment component. Each group shall present once on an assigned case set relating to a particular week's topic. The schedule and topics for group presentation are shown in the 'Course Schedule' section.

A written submission (ppt format) is required for each group assigned to present a case set. Each presentation is not to exceed 32 slides. Marks would be deducted for presenting more than necessary required to answer the questions.

The written submission is to be emailed to the relevant instructors by the preceding Saturday 12 noon. 5% marks deduction (of case total) would be made for late submissions. The presentation must be consistent with the written submission.

The focus on the presentation is on the technical content – 7 marks, 1 mark for organisation of the presentation and 2 marks for presentation and Q&A ability.

Please restrict your presentation to within 20 minutes and focus on application to the case.

Any intention to make a submission for peer review should be made as soon as possible. The last date where such a submission may be made is 6 April 2016. Submissions beyond this date will not be entertained.

Mid-Term Exam (25%)

Mid-term examination will be held on **11 March 2016 (Friday), 5pm to 7pm**. Topics covered in weeks 1 to 6 will be tested. Test venue will be announced closer to the examination date.

Please attend this examination 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 mid-term examination. 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 on this day, over your mid-term exam, which you have been notified since the beginning of this term. Example of 'other commitments' which will take precedence over mid-term exam: inter-varsity 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. More details shall be released in due course.

Group Assignment (20%)

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

Final Examination (30%)

The tentative date and time for final examination is **28 April 2016 (Thursday) at 9am**. 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 to be Covered	Topic for Group Presentation
1	11 January*	Overview of AIS	-
2	18 January	Transactional Processing, General Ledger and Reporting Systems (TPGLRS);	-

Week Count	Week Beginning	Topic to be Covered	Topic for Group Presentation
		Ethics & Fraud; Internal & IT Controls	
3	25 January	Revenue Cycle	Overview/TPGLRS/Internal Controls
4	1 February	Expenditure Cycle - Purchases & Cash Processing	Revenue Cycle
5	8 February	(see note below)	(see note below)
6	15 February	Expenditure Cycle - Human Resource and Fixed Assets Procedures	Expenditure Cycle - Purchases & Cash Processing
	22 February	Recess Week	
7	29 February	Conversion Cycle	Conversion Cycle & Expenditure Cycle – HR and Fixed Assets Procedures
8	7 March	Enterprise Resource Planning (ERP) Systems – Part I	-
	11 March	Mid-term Exam	-
9	14 March	Enterprise Resource Planning Systems (ERP) – Part II / Electronic Commerce Systems	-
10	21 March	Database Management	ERP
11	28 March	Systems Development	Database Management
12	4 April	Group Assignment Presentation	-
13	11 April	Emerging Developments for AIS; Course Wrap-up	Systems Development
	18 April	Reading Week	

Note: Chinese New Year falls on the week of 8 February 2016 and as such, there will be no AIS classes. Coverage of topics in the other weeks will be adjusted in view of this arrangement.

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.