

NUS Business School
National University of Singapore

Semester 1, AY2017/18
ACC1006 – Accounting Information Systems (AIS)
Module Outline

Course Facilitator: Ms. Susan See Tho (susan.seetho@nus.edu.sg, #07-11 MRB)
Consultation: Email by appointment

ABOUT THIS MODULE

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.

MODULE PRE-REQUISITES

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

LEARNING OUTCOME

1. Explain the importance of AIS from the standpoints of accounting and business value chain
2. Construct the general ledger, account coding mechanisms, accounting records and reports that are supported by AIS
3. Evaluate the adequacy of processes in business transaction cycles
4. Apply internal control mechanisms to business processes
5. Apply database management techniques and systems development life cycle to businesses
6. Explain the key elements and functionality of enterprise resource planning (ERP) and electronic commerce systems
7. Discuss the significance of emerging developments impacting AIS

MODES OF TEACHING & LEARNING

The facilitator conducts this course in a blended learning mode.

Each week's topic consists of several sub-topics. Most or all sub-topics will be delivered online using multimedia and reading materials; and subsequently reinforced in the weekly sectional classes that require learners to solve problems in groups.

Learners who perform well typically put in consistent effort throughout the semester via the following:

a. Timely access to IVLE postings

ACC1006 has been set up in IVLE. Students who perform well ensure that they have IVLE access to this module, and stay attentive to announcements, assigned tasks, and forum postings (if any) on IVLE. Their IVLE accounts are also appropriately linked to frequently accessed email accounts.

b. Regular attendance and active contribution in sectional classes

Sectional classes consist mainly of facilitated discussions and problem solving activities. Students who perform well attend sectional classes regularly with active participation.

c. Independent, self-directed learning before class

Students who perform well complete the assigned preparations independently before sectional classes. The assigned preparations comprise selected reading references and online learning materials. This is essential for good quality class participation and group work.

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REFERENCES

The course facilitator will provide relevant references for each week's topic.

CLASS TIMETABLE

Sectional Name	Day	Time	Venue
J1	Mondays	0800-1100	Biz2-0413A
J2	Tuesdays	0800-1100	Biz2-0413A
J3	Wednesdays	0800-1100	Biz2-0413A

For assessment purposes, all learners are required to attend the sectional class officially allocated by the School.

COURSE SCHEDULE (Aug – Nov 2017)

Week Count	Week Beginning	Topics
1	14 Aug	AIS Foundation – Introduction to AIS and Internal Controls
2	21 Aug	AIS Foundation – System of Journals & Ledgers
3	28 Aug	Revenue Cycle
4	4 Sep	Expenditure Cycle – General Purchase
5	11 Sep	Expenditure Cycle – Human Resource & Fixed Assets
6	18 Sep	Conversion Cycle
	25 Sep	Recess Week
7	2 Oct	ERP & E-commerce – Part I
8	9 Oct	ERP & E-commerce – Part II
9	16 Oct (Note 1)	Database Management
10	23 Oct	Systems Development Life Cycle – Strategy & Initiation
11	30 Oct	Systems Development Life Cycle – Acquisition, Development & Maintenance
12	6 Nov (Note 2)	Emerging Developments for AIS; Course Wrap-up
13	13 Nov (Note 2)	E-Portfolio and E-Poster Presentation
	20 Nov	Reading Week

Note 1: In view of the Deepavali public holiday, sectional class discussion for week 9 may be consolidated into week 8, subject to further confirmation.

Note 2: These items will be scheduled at the end of Week 12 as a single cohort activity.

ASSESSMENT COMPONENTS

Your final grade will be determined on the following basis:

Class Participation	10%
Group Work in Class	20%
Class Quizzes	20%
Group Project	20%
Final Examination	30%
Total	100%

The course facilitator will provide details for each assessment component in due course.

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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.