NUS Business School
National University of Singapore

Semester 2, AY2014/15
ACC1006 – Accounting Information Systems (AIS)
Course Outline

Course Facilitator: Ms. Susan See Tho (bizseet@nus.edu.sg)
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Consultation: Consultancy time slots shown in IVLE. Please book time slot (at intervals of 15 minutes) via IVLE.

COURSE AIM

This course provides students reading BBA (Accounting) the foundation for learning assurance and attestation. It aims to help students examine the role of information systems in accounting and other areas of business. Students will understand information flow, internal controls and information systems applied in business transaction cycles, including the accounting of transactions. The module also examines the innovative and emerging applications that streamline business operations and enhance competitive advantage.

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 & MODULE EXPECTATIONS

Pre-class preparations and weekly discussions
Pre-class preparations include assigned readings and online exercises to be completed before each class. Students will then meet face-to-face once a week (over 13 weeks) for discussions. Discussions shall be based on problems and cases which will be provided in class. All students are expected to actively contribute during class meetings. Quality and level of class contribution will be graded as part of class participation component (refer to 'assessment component' section).

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 consultation sessions. The consultation sessions can be booked through IVLE.

IVLE access
ACC1006 is set up in IVLE. Students should ensure that they have IVLE access to this module, and to stay alert to 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	10%
Quizzes	20%
Group Assignment	30%
Final Examination	40%
Total	**100%**

Class Participation
Class participation scores will be highly dependent on the following:
- Completed assigned readings and online exercises before each class
- Relevant, spontaneous participation in class discussions
- Regular attendance

Quizzes
There will be two quizzes held during class time. Students will be notified one week in advance.

Group Assignment
Requirements for group assignment will be released at a separate timing.

Final Examination
Final examination will be held on **28 April 2015 (Tuesday) at 5pm**. 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	Date	Topics
1	12 Jan – 16 Jan	Overview of AIS
2	19 Jan – 23 Jan	Transactional Processing, General Ledger and Reporting Systems
3	26 Jan – 30 Jan	Ethics & Fraud; Internal & IT Controls
4	2 Feb – 6 Feb	Revenue Cycle
5	9 Feb – 13 Feb	Expenditure Cycle - Purchases & Cash Processing
6	16 Feb – 20 Feb	Expenditure Cycle - Human Resource and Fixed Assets Procedures
	22 Feb – 2 Mar	**Recess Week**
7	2 Mar – 6 Mar	Conversion Cycle
8*	9 Mar – 13 Mar*	Database Management
9	16 Mar – 20 Mar	Enterprise Resource Planning Systems
10	23 Mar – 27 Mar	Electronic Commerce Systems
11	30 Mar – 3 Apr	Group Assignment: Presentation
12	6 Apr – 10 Apr	Systems Development
13	13Apr – 17 Apr	Emerging Developments for AIS; Course Wrap-up
	18 Apr – 24 Apr	**Reading Week**
	28 Apr 5pm	**Final Examination**

*E-Learning Week falls on Week 8 (9-13 March 2015). All classes will be conducted online. Details pertaining to ACC1006 E-learning shall be released in due course.