NUS Business School
National University of Singapore

Semester 2, AY2016/17
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 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 TEACHING & LEARNING

This course will be conducted on 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 during the weekly sectional classes which require students to get together in groups during sectional classes to solve problems.

Students who perform well typically learn through all of the following modes, and are consistent in their learning effort throughout the semester.

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.

Regular attendance in sectional classes

Sectional classes consist mainly of facilitated class discussions and problem solving activities. Students who perform well attend sectional classes regularly and punctually.

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

Independent, self-directed learning
Students who perform well typically learn the weekly topics in detail before each sectional class, and to consult the course facilitator at least a week ahead of each assessment milestone.

REFERENCES
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) will be posted to the weekly schedule in IVLE's Lesson Plan.

CLASS TIMETABLE

Sectional Name	Day	Time	Venue
J1	Mondays	0800-1100	Biz2-0413C
J2	Mondays	1100-1400	Biz2-0413C
J3	Tuesdays	0800-1100	HSS-0317

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

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COURSE SCHEDULE (Jan – May 2017)

Week Count	Week Beginning	Topics
1	9 Jan	AIS Foundation – Introduction to AIS and Internal Controls
2	16 Jan	AIS Foundation – System of Journals & Ledgers
3	23 Jan	Revenue Cycle
4	30 Jan (Note 1)	Expenditure Cycle – General Purchase
5	6 Feb	Expenditure Cycle – Human Resource & Fixed Assets
6	13 Feb	Conversion Cycle
	20 Feb	**Recess Week**
7	27 Feb	ERP & E-commerce – Part I
8	6 Mar	ERP & E-commerce – Part II
9	13 Mar	Database Management
10	20 Mar	Systems Development Life Cycle – Strategy & Initiation
11	27 Mar	Systems Development Life Cycle – Acquisition, Development & Maintenance
12	3 Apr	Emerging Developments for AIS; Course Wrap-up
13	10 Apr (Note 2)	E-Portfolio and Poster Presentation
	17 Apr	**Reading Week**

Note 1: In view of the Chinese New Year public holiday, sectional class discussion for week 4 will be consolidated into week 5.

Note 2: This may be pushed forward to end of Week 12 as a single cohort activity, subject to further confirmation.

ASSESSMENT COMPONENTS

Your final grade will be determined on the following basis.

Class Participation	10%
Online Exercises	10%
Group Presentation in Class	15%
2 Class Quizzes	10%
E-Portfolio & Poster	20%
Final Examination	35%
Total	**100%**

The exact details for each assessment component shall be provided 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.