

<b>Subject Code</b>	AF5203
<b>Subject Title</b>	Contemporary Issues in Accounting Information Systems
<b>Credit Value</b>	3
<b>Level</b>	5
<b>Normal Duration</b>	One Semester
<b>Pre-requisite / Co-requisite/ Exclusion</b>	None
<b>Role and Purposes</b>	This subject helps students use the relevant conceptual IT frameworks to evaluate the functionality and effectiveness of accounting information systems (AIS), and <u>to analyze the contemporary security and control aspects of such systems (Programme Outcome 1)</u> . This subject is especially useful to those students who are pursuing a career as a systems accountant or an IT auditor.
<b>Subject Learning Outcomes</b>	Upon completion of the subject, students will be able to: <ul style="list-style-type: none"> <li>a. obtain the knowledge required to function as a systems accountant;</li> <li>b. apply the knowledge of management support systems to accounting and related areas;</li> <li>c. analyze the current development of enterprise-wide systems and their contribution to business process reengineering;</li> <li>d. apply well-known systems development methodologies for AIS implementations; and</li> <li>e. evaluate the accounting controls and security measures in AIS.</li> </ul>
<b>Subject Synopsis / Indicative Syllabus</b>	<p>Fundamental concepts of AIS</p> <p>AIS and its subsystems. The role of AIS in a company's value chain. The transaction processing cycle of an AIS. Ethical issues in AIS.</p> <p>IT Outsourcing</p> <p>Enterprise Resource Planning systems (ERP)</p> <p>AIS application to major transaction cycles</p> <p>Global Process Standardisation vs Business Process Re-engineering - Finance Transformation trends and issues</p> <p>Management decision support systems and Artificial Intelligence (AI)</p> <p>Systems development methodologies for AIS. Software development life cycle. Prototyping.</p> <p>Accounting controls and security measures. Reliability and security of AIS.</p>

<b>Teaching/Learning Methodology</b>	The three-hour seminar per week will be used by the lecturer for discussing the various contemporary AIS concepts. Coursework assignments will be used to reinforce students' learning. Students are expected to play an active role to interact with the lecturer and classmates.																																																			
<b>Assessment Methods in Alignment with Intended Learning Outcomes</b>	<table border="1" data-bbox="527 457 1433 997"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="5">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th>e</th> </tr> </thead> <tbody> <tr> <td>Class participation</td> <td>10%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Assignment 1</td> <td>25%</td> <td></td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Assignment 2</td> <td>15%</td> <td></td> <td></td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>Final examination</td> <td>50%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Total</td> <td>100%</td> <td colspan="5"></td> </tr> </tbody> </table> <p data-bbox="527 1014 1433 1081">Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p data-bbox="527 1150 1433 1249">Assignment 1: Students in a group are required to work on a project on a topic related to the course, and give a presentation of the work in class.</p> <p data-bbox="527 1266 1433 1333">Assignment 2: Each student has to submit a report on a topic related to the course.</p> <p data-bbox="527 1402 1433 1470">Final examination: A 3-hour examination covering all the five subject-learning outcomes.</p> <p data-bbox="527 1539 1433 1696">Note: To pass this subject, students are required to obtain Grade D or above in BOTH the Continuous Assessment and Examination components. In addition, the specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.</p>					Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)					a	b	c	d	e	Class participation	10%	√	√	√	√	√	Assignment 1	25%		√				Assignment 2	15%			√			Final examination	50%	√	√	√	√	√	Total	100%					
Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)																																																		
		a	b	c	d	e																																														
Class participation	10%	√	√	√	√	√																																														
Assignment 1	25%		√																																																	
Assignment 2	15%			√																																																
Final examination	50%	√	√	√	√	√																																														
Total	100%																																																			
	Class contact:																																																			
	▪ Seminars			39 Hrs.																																																

<b>Student Study Effort Expected</b>	Other student study effort:	
	<ul style="list-style-type: none"> <li>▪ Studying subject materials/reference books and doing assignments</li> </ul>	78 Hrs.
	Total student study effort	117 Hrs.
<b>Reading List and References</b>	<p>J.A. Hall, Accounting <i>Information Systems</i>, Cengage Learning, 10th edition, 2018.</p> <p>M.B. Romney and P.J. Steinbart, <i>Accounting Information Systems</i>, Pearson Prentice Hall, 14th edition, 2017.</p> <p>E. Turban, R. Sharda, and D. Delen, <i>Decision Support and Business Intelligence Systems</i>, Pearson Prentice Hall, latest edition, 10th edition, 2014.</p> <p>M. Hammer and J. Champy, <i>Reengineering the Corporation: A Manifesto for Business Revolution</i>, HarperBusiness, 2006</p> <p><i>Contemporary articles and journals such as MIS Quarterly, Communications of the ACM, Harvard Business Review, Information and Management, IS Audit and Control Journal, Information Systems Control Journal</i></p>	