

## Subject Description Form

<b>Subject Code</b>	AF3211
<b>Subject Title</b>	Accounting Information Systems
<b>Credit Value</b>	3
<b>Level</b>	3
<b>Normal Duration</b>	1-semester
<b>Pre-requisite / Co-requisite/ Exclusion</b>	<b>Pre-requisite:</b> Information Technology for Business (MM2421) or Managing Business Information Systems & Applications
<b>Role and Purposes</b>	This subject contributes to the achievement of the following BBA Programme Outcomes: apply information technologies in solving business problems and evaluate their effectiveness and managerial implications (Outcome 6a), apply critical thinking in different business contexts (Outcome 3a), and to explain and analyze the functions of management in organizations: planning, organizing, leading, and controlling (Outcome 9b). In addition, students studying the subject should acquire sufficient professionally-specific skills and knowledge to make an immediate contribution to the workplace, and to facilitate the process of continuous professional development (Outcome 11).
<b>Subject Learning Outcomes</b>	<p>Upon completion of the subject, students will be able to:</p> <ol style="list-style-type: none"> <li>a. Explain how an AIS or ERP system processes transactions in most organizations and the business processes involved in different transaction cycles.</li> <li>b. Design and build an AIS using data modeling techniques and database application software respectively.</li> <li>c. Document the business processes embedded in an AIS so as to understand and evaluate them.</li> <li>d. Apply the internal control frameworks to AIS control and major transaction cycles.</li> <li>e. Explain the systems development life cycle and implement an AIS.</li> </ol>
<b>Subject Synopsis/ Indicative Syllabus</b>	<p><b>Foundation</b>  Overview of AIS and the five major transaction cycles. Transaction processing: the data processing cycle within AIS. Ledgers, chart of accounts, journals in AIS. Batch and on-line processing. Enterprise Resource Planning (ERP) Systems.</p> <p><b>Information Systems Documentation Techniques</b>  Documentation techniques used to understand, evaluate, and design information systems. Preparation and interpretation of data flow diagrams. Interpretation of document flowcharts relating to internal control.</p> <p><b>Data Management</b>  Fundamental of database systems. Database design using E-R diagram and REA data model. Implementing E-R diagram and REA data model using relational database. REA approach to business process modeling.</p> <p><b>Business Processes</b></p>

	<p>Core business processes, key decisions that need to be made and the information required within the revenue and expenditure cycles. Potential threats and control measures in the revenue and expenditure transactions cycles.</p> <p><b>Controlling Accounting Information System</b></p> <p>Threat to information systems. Why information systems are vulnerable to attacks. General and application controls. COSO's internal control framework and Enterprise Risk Management Model.</p> <p><b>Systems Development</b></p> <p>Systems Development Life Cycle (SDLC). The role of accountants in SDLC. Behavioral aspects of change. Development strategies for AIS software. Benefits and risks of IT outsourcing. Systems implementation and conversion.</p>																																																																													
<p><b>Teaching/Learning Methodology</b></p>	<p>This course will use an integrative approach that combines lectures, problems solving, online tests, and computer laboratory work within a class session. Students will have opportunity to gain hands on experience in using database and accounting software.</p>																																																																													
<p><b>Assessment Methods in Alignment with Intended Learning Outcomes</b></p>	<table border="1" data-bbox="456 786 1490 1496"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="6">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> <th></th> </tr> </thead> <tbody> <tr> <td><b>Continuous Assessment</b></td> <td><b>50%</b></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>1. Midterm test</td> <td>30%</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>2. Database assignment</td> <td>7%</td> <td>√</td> <td>√</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>3. System implementation assignment</td> <td>7%</td> <td>√</td> <td></td> <td>√</td> <td></td> <td>√</td> <td></td> </tr> <tr> <td>4. Class participation</td> <td>6%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> </tr> <tr> <td><b>Final Examination</b></td> <td><b>50%</b></td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td></td> </tr> <tr> <td>Total</td> <td>100 %</td> <td colspan="6"></td> </tr> </tbody> </table> <p>To pass this subject, students are required to obtain Grade D or above in <b>both</b> the Continuous Assessment and Examination components.</p>								Specific assessment methods/tasks	% weighting	Intended subject learning outcomes to be assessed (Please tick as appropriate)						a	b	c	d	e		<b>Continuous Assessment</b>	<b>50%</b>							1. Midterm test	30%	√	√					2. Database assignment	7%	√	√					3. System implementation assignment	7%	√		√		√		4. Class participation	6%	√	√	√	√	√		<b>Final Examination</b>	<b>50%</b>	√	√	√	√	√		Total	100 %						
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**Reading List and  
References**

Romney, M.B. and P.J. Steinbart, *Accounting Information Systems*, Latest Edition, Prentice Hall.

Li, D.C., *Computerized Accounting Using MYOB*, Latest Edition, McGraw-Hill Education (Asia).

Perry, J.T. and G.P. Schneider, *Building Accounting Systems Using Access*, Latest Edition, South-Western College Publishing.

Arens, A.A., *Systems understanding aid*, Latest Edition, Armond Dalton.

Gelinas, U.J. Jr., S.G. Sutton and J. Hunton, *Accounting Information Systems*, Latest Edition, South-Western Publishing.

*MYOB Premier user guide*, Latest Version, MYOB Hong Kong.