College of Business and Economics
Department of Accounting and Finance

Course Number	AcFn 3181
Course Title	**Accounting Information System**
Degree Program	BA Degree in Accounting and Finance
Module	**Accounting Information System**
Module No and Code	**M18; AcFn-M3181**
ETCTS Credits	5
Contact Hours	2
Course Objectives & Competences to be Acquired	After successfully completing this course, the students should be able to: • Analyze, document and evaluate business activities performed by firms with in major transaction cycles; • Identify AIS control and security threats and recommend preventing/mitigating strategies; • Understand the models, techniques, and tools for Information Systems Analysis and Design in general and AIS in particular; • Develop skills in documenting Accounting Systems; • Develop understanding about fundamental concepts of database technology and data modeling and apply the knowledge gained to develop AIS data model; • Set up an accounting system using the a general ledger software package: and • Develop working knowledge about database applications.
Course Description	The course is designed to instill the knowledge and skill Accountants require to improve the design and function of the Accounting Information Systems through harnessing the current state of the art Information Technology. The course introduces the techniques and methodologies used to design and develop Information System in general and Accounting System in particular. It also familiarizes students to Database Management System (MS Access).

Course Contents

1. Accounting Information Systems: An Overview
- 1.1. An Overview of AIS
- 1.2. Business Processes/Activities/Decisions/ and Information Needs
- 1.3. Scope of AIS
- 1.4. Uses of AIS and Role of Accounts in Relation to AIS

2. Overview of Business Processes
- 2.1. Business Processes and Events
- 2.2. Identifying Events in Business Process
- 2.3. Organizing data in an AIS
- 2.4. Types of Files and Data
- 2.5. Events and Activities

3. The System Development Process

3.1. System Development and Documentation Tools and Techniques: DFD, and Flow Chart
3.2. System Development Processes
3.3. (Methodology, System Investigation, Planning, Analysis, Design, Implementation)

4. Relational Databases

4.1. Database Systems
4.2. Database Design Process
4.3. The REA Data Model
4.4. Database Systems and Future of Accounting

5. Transaction Cycles and Accounting Applications

5.1. Organizing Accounting Applications
5.2. Processing Modes
5.3. The Revenue Cycle
5.4. The Expenditure Cycle
5.5. General Ledger and Reporting System

6. Control and AIS

6.1. Overview of Control Concepts
6.2. Information System Control
6.3. Computer Controls and Security
6.4. Overview of Auditing of Computer Based IS

Text Book:

- Romney and Steinbart, 2007: Accounting Information Systems, 11thed, Prentice Hall, Inc. (http://www.prenhall.com/romney)

Reference Books

- Bodnar and Hopwood, 1998. Accounting Information Systems, 7th Edition, Prentice Hall, Inc.
- A.Hall, 1998. Accounting Information Systems, 2nd Edition, West Publishing Co.
- Moscove and et. al., 1997. Core concepts of Accounting Information Systems, 5th Edition, John Wiley and Sons, Inc.
- Hoffer and et. al., 1999. Modern Systems Analysis and Design, 2nd Edition, Addison Wesley Longman, Inc.
- Gelinas et al, 1999. Accounting Information Systems, 4th Edition, South Western Publishing Co. USA.
- Boockholdt, 1999. Accounting Information Systems, 5th Edition, Irwin/McGraw Hill.
- Jones Rama, 2003. Accounting Information System: A Business Process Approach.
- Pressman, Rogers S., 2005. Software Engineering: A practitioner's approach.
- Whiten J.L; Bentley L.D; Dottman, K.C., 2000. System Analysis and Design Methods.