

Accounting Information System (Postgraduate) ACC-ISS413

Course Description

This course is designed to present an understanding of accounting information systems and their role in the accounting environment.

Required Texts

Accounting Information Systems: The Crossroads of Accounting and IT, 2nd Edition by Donna Kay and Ali Ovlia

Other Reading materials will be provided during lectures

Prerequisite

Postgraduate status needed.

Course Requirements

Course Work	Weight
Midterm Exam	30%
Final Exam	40%
Homework	10%
Project	20%

Learning Outcomes

- Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
- Analyze information flows in an organization and develop conceptual models of organizational relationships
- Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
- Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques
- Use and apply prevalent business-related technology
- Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications
- Develop and communicate reasonable recommendations for technology use in organizations

Evaluation and Grading

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	63-66
B+	87-89	C	73-76	D-	60-62
B	83-86	C-	70-72	F	0-59

Course Hours

The course has 20 class sessions in total. Each class session is 150 minutes in length, for a total of 3000 minutes of in-class time. Students are expected to spend 15-20 hours per week outside of class. The University awards **4** credits for this course. Different universities may count course credits differently. Consult officials at your own home institution.

Attendance

Occasionally, due to illness or other unavoidable circumstance, a student may need to miss a class. The University's policy requires a medical certificate to be excused. Any absence may impact on the student's grade. Moreover, **the University's policy is that a student who has more than 3 absences will fail the course. Arriving late or leaving early will count as a partial absence.**

Academic Honesty

The University expects all students to do their own work. Instructors will fail assignments that show evidence of plagiarism or other forms of cheating and will also report the student's name to the University administration. A student reported to the University for cheating is placed on disciplinary probation; a student reported twice is suspended or expelled.

Disability Accommodation

Any student who needs special accommodation due to the impact of disability should inform the University within 10 days before the program starts.

Course Schedule

Lecture 1

Introduction to the course

Lecture 2

Accounting System Insights

Lecture 3

Accounting Databases

Lecture 4

Accounting Interface: Database Forms, Queries, and Reports

Lecture 5

Accounting Systems and Business Processes

Lecture 6

Business Processes: Purchasing, Sales, and Payroll Cycles

Lecture 7

Integrated Enterprise Systems and Cloud Computing

Lecture 8

Accounting and Business Intelligence

Lecture 9

Review for Midterm

Midterm Exam

Lecture 10

Accounting and Sustainability Intelligence

Lecture 11

Intelligent Business Reporting

Lecture 12

Fraud and Internal Control

Lecture 13

Cybersecurity

Lecture 14

Enterprise Risk Management

Lecture 15

Enterprise Risk Management

Lecture 16

Accounting System Development

Lecture 17

Database Design: ERD, REA, and SQL

Lecture 18

Emerging Trends and Technologies

Lecture 19

Project Presentation

Lecture 20

Project Presentation and Review

Final Exam