

City University of Hong Kong

**Information on a Course
offered by Department of Accountancy
with effect from Semester B in 2014 / 2015**

Part I

Course Title: Accounting Information Systems

Course Code: AC6560

Course Duration: 1 semester

Credit Units: 3

Level: P6

Medium of Instruction: English

Prerequisites: AC5511 Financial Accounting or AC5601 Corporate Accounting I

Precursors: Nil

Equivalent Courses: Nil

Exclusive Courses: Nil

Part II

Course Aims

This course is designed to introduce a variety of topics about the systems used by a company to process its accounting information. The course focuses on automated accounting information systems as a tool to understand and integrate processes, process activities and data, perform analysis, and create information to facilitate managerial decision-making.

This course aims to:

1. provide students with knowledge of the nature and role of accounting information systems in a business;
2. prepare students to identify internal control risk and suggest appropriate controls within an accounting information system;
3. develop students' ability to model business processes and create accounting information database;
4. develop students' knowledge of different business processes, including sales/collection, acquisition/payment, conversion.

Course Intended Learning Outcomes (CILOs)

Upon successful completion of this course, students should be able to:

No.	CILOs	Weighting (if applicable)	DEC-related dimension
1.	Describe the basic concepts of accounting information systems.	10%	Attitude and Ability
2.	Identify internal control weaknesses in an accounting information system and suggest appropriate controls over those weaknesses.	25%	Attitude and Ability
3.	Describe the activities and informational needs of the various business processes in a typical firm.	25%	Attitude and Ability
4.	Create different conceptual models for various business processes.	30%	Attitude and Ability
5.	Convert a conceptual business process model into a physical implementation by using database applications like Microsoft Access.	10%	Attitude, Ability, and Accomplishment

Teaching and Learning Activities (TLAs)

(Indicative of likely activities and tasks designed to facilitate students' achievement of the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	TLAs	Hours/week (if applicable)
CILO 1 CILO 2 CILO 3 CILO 4 CILO 5	Interactive seminars focusing on the development of general knowledge, analytical skills, communication skills and modelling capabilities through the presentation of nature and role of accounting information systems in enterprises,	3/10 weeks
CILO 2	Computer lab exercises focusing on recent accounting software to identify different control techniques.	2/1 week
CILO 2	Lectures and associated in class cases related to identifying and controlling for internal control risks.	3/1 week
CILO 3 CILO 5	Different cases in various business processes given in classes to enable students to be able to have hands-on experience on modelling and design of accounting information systems.*	2/3 weeks
CILO 5	Computer lab exercises focusing on hands-on activities on Microsoft Access to convert logical relational models to physical databases.	2/1 week

*DEC TLA elements

Assessment Tasks/Activities

(Indicative of likely activities and tasks designed to assess how well the students achieve the CILOs. Final details will be provided to students in their first week of attendance in this course)

CILO No.	Type of Assessment Tasks/Activities	Weighting (if applicable)	Remarks
CILO 1	AT1, AT2, AT3, and AT4		
CILO 2	AT2, AT3, and AT4		
CILO 3	AT1, AT2, AT, and AT4		
CILO 4	AT1, AT3, and AT4		
CILO 5	AT1, and AT4		

Coursework: 50%

- AT1 One group project (20%) related to business processes designed to assess students' ability to analyse various features of a firm's business process and design a model of the processes by using a REA conceptual model and create a relational databases.*
- AT2 In-class case discussion, online quizzes, homework, and participation (10%) to assess students' incremental understanding of topics and participation of discussion in classes.
- AT3 A 3-hour written test (20%) to provide a mid-semester assessment and feedback of students' professional judgements, logic and organizational ability, and understanding of relationships and interrelationships of topics covered.

*DEC AT element

Examination: 50% (a 3-hour examination)

- AT4 A written examination to assess students' overall integration of relationships, and their grasp on accounting information systems concepts and knowledge, as well as their application to solve business problems in various situations.

Students are required to pass both coursework and examination components in order to pass the course.

Grading of Student Achievement: Also refer to Grading of Courses in the Academic Regulations for Taught Postgraduate Degrees.

CILO No.	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)
CILO 1	Explain persuasively with relevant examples of the basic concepts of accounting information systems.	Explain the basic concepts of accounting information systems.	Explain some of the basic concepts of accounting information systems.	Explain the presence of some of the basic concepts of accounting information systems.
CILO 2	Show excellent command identifying internal control weaknesses in an accounting information system and suggest appropriate controls over those weaknesses.	Show good coverage of most aspects of the course with the ability to integrate major concepts related to risk assessment and internal control.	Demonstrate acceptable command of risk analysis and internal controls. Can identify risks, but fails to apply the correct controls over them or fails to assess the risk correctly.	Show marginal command of risk analysis and internal controls.
CILO 3	Explain persuasively with relevant examples and demonstrate sound knowledge of the activities and informational needs in the common business processes of the firm.	Explain some the activities and informational need of the business processes in a firm, although with only vague examples.	Explain some the activities and informational need of some of the business processes in a firm.	Recall some the activities or informational need of some of the business processes in a firm.
CILO 4	Demonstrate sound knowledge of creating conceptual models for various business processes following common modelling techniques and explain their uses in an enterprise.	Demonstrate the ability of creating conceptual models for various business processes following common modelling techniques pattern and explain their uses in an enterprise.	Demonstrate acceptable command of the ability of creating conceptual models for various business processes following common modelling techniques and explain their uses in an enterprise.	Show marginal command of the ability of creating conceptual models for various business processes following common modelling techniques and explain their uses in an enterprise.

CILO No.	Excellent (A+, A, A-)	Good (B+, B, B-)	Adequate (C+, C, C-)	Marginal (D)
CILO 5	Demonstrate sound knowledge of converting a conceptual business process model into a physical implementation by using database applications like Microsoft Access.	Demonstrate the ability of converting a conceptual business process model into a physical implementation by using database applications like Microsoft Access.	Demonstrate acceptable command of the ability of converting a physical implementation by using database applications like Microsoft Access.	Show marginal command of the ability of converting a physical implementation by using database applications like Microsoft Access.

Part III

Keyword Syllabus

Accounting Information Systems, Internal Controls, relational database, business process, risk analysis.

Recommended Reading Text(s)

1. Vernon J. Richardson, C.J. Chang, and R. Smith. *Accounting Information Systems*. McGraw Hill.

Extra Readings:

1. Cheryl L. Dunn, J. Owen Cherrington and Anita S. Hollander, *Enterprise Information Systems*, latest edition, McGraw Hill.
2. Marshall Romney and Paul Steinbart, *Accounting Information Systems*, latest edition, Prentice Hall.
3. Robert Hurt, *Accounting Information Systems*, latest edition, McGraw Hill.

Online Resources

Canvas site for the course