

**City University of Hong Kong
Course Syllabus**

**offered by Department of Accountancy
with effect from Semester B 2015/16**

Part I Course Overview

Course Title: Accounting Information Systems

Course Code: AC6560

Course Duration: 1 semester

Credit Units: 3

Level: P6

Medium of Instruction: English

Medium of Assessment: English

Prerequisites: AC5511 Financial Accounting/Financial and Management Accounting, or
(Course Code and Title) AC5601 Corporate Accounting I

Precursors: Nil
(Course Code and Title)

Equivalent Courses: Nil
(Course Code and Title)

Exclusive Courses: Nil
(Course Code and Title)

Part II Course Details

1. Abstract

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.

2. Course Intended Learning Outcomes (CILOs)

(CILOs state what the student is expected to be able to do at the end of the course according to a given standard of performance.)

| No. | CILOs | Weighting (if applicable) | Discovery-enriched curriculum related learning outcomes (please tick where appropriate) | | |
|-----|--|------------------------------|---|----|----|
| | | | A1 | A2 | A3 |
| 1. | Describe the basic concepts of accounting information systems. | 10% | ✓ | ✓ | |
| 2. | Identify internal control weaknesses in an accounting information system and suggest appropriate controls over those weaknesses. | 25% | ✓ | ✓ | |
| 3. | Describe the activities and informational needs of the various business processes in a typical firm. | 25% | ✓ | ✓ | |
| 4. | Create different conceptual models for various business processes. | 30% | ✓ | ✓ | |
| 5. | Convert a conceptual business process model into a physical implementation by using database applications like Microsoft Access. | 10% | ✓ | ✓ | ✓ |
| | | 100% | | | |

- A1: *Attitude*
Develop an attitude of discovery/innovation/creativity, as demonstrated by students possessing a strong sense of curiosity, asking questions actively, challenging assumptions or engaging in inquiry together with teachers.
- A2: *Ability*
Develop the ability/skill needed to discover/innovate/create, as demonstrated by students possessing critical thinking skills to assess ideas, acquiring research skills, synthesizing knowledge across disciplines or applying academic knowledge to self-life problems.
- A3: *Accomplishments*
Demonstrate accomplishment of discovery/innovation/creativity through producing /constructing creative works/new artefacts, effective solutions to real-life problems or new processes.

3. Teaching and Learning Activities (TLAs)

(TLAs designed to facilitate students' achievement of the CILOs.)

| TLA | Brief Description | CILO No. | | | | | Hours/week (if applicable) |
|------------------------------|---|----------|---|---|---|---|----------------------------|
| | | 1 | 2 | 3 | 4 | 5 | |
| Interactive seminars | 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 |
| Computer lab exercises | Computer lab exercises focusing on recent accounting software to identify different control techniques. | | ✓ | | | | 2/1 week |
| Lectures and in class cases | Lectures and associated in class cases related to identifying and controlling for internal control risks. | | ✓ | | | | 3/1 week |
| In class learning activities | 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 |
| Computer lab exercises | Computer lab exercises focusing on hands-on activities on Microsoft Access to convert logical relational models to physical databases. | | | | | ✓ | 2/1 week |

[#] DEC TLA element

4. Assessment Tasks/Activities (ATs)

(ATs are designed to assess how well the students achieve the CILOs.)

| Assessment Tasks/Activities | CILO No. | | | | | | Weighting | Remarks |
|---|----------|---|---|---|---|--|-----------|---------|
| | 1 | 2 | 3 | 4 | 5 | | | |
| Continuous Assessment: 50% | | | | | | | | |
| Group project # | ✓ | | ✓ | ✓ | ✓ | | 20% | |
| In-class case discussion, online quizzes, homework, and participation | ✓ | ✓ | ✓ | | | | 10% | |
| Mid-term Test | ✓ | ✓ | ✓ | ✓ | | | 20% | |
| Examination: 50% (duration: 3 hours) | | | | | | | | |
| Final examination | ✓ | ✓ | ✓ | ✓ | ✓ | | 50% | |
| | | | | | | | 100% | |

DEC AT element

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

5. Assessment Rubrics

(Grading of student achievements is based on student performance in assessment tasks/activities with the following rubrics.)

| | Assessment Task | Criterion | Excellent (A+, A, A-) | Good (B+, B, B-) | Adequate (C+, C, C-) | Marginal (D) | Failure (F) |
|----|---|---|--------------------------|---------------------|-------------------------|-----------------|-----------------------------------|
| 1. | Group project | ABILITY to understand and explain value system and value chain models | High | Significant | Moderate | Basic | Not even reaching marginal levels |
| 2. | In-class case discussion, online quizzes, homework, and participation | ABILITY to understand and explain various business cycles and REA models. | High | Significant | Moderate | Basic | Not even reaching marginal levels |
| 3. | Mid-term Test | ABILITY to understand and explain in detail about various business cycles and REA models. | High | Significant | Moderate | Basic | Not even reaching marginal levels |
| 4. | Final examination | ABILITY to understand and explain in detail about various business cycles, basic and expanded REA models, and integrated REA model. | High | Significant | Moderate | Basic | Not even reaching marginal levels |

Part III Other Information (more details can be provided separately in the teaching plan)

1. Keyword Syllabus

(An indication of the key topics of the course.)

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

2. Reading List

2.1 Compulsory Readings

(Compulsory readings can include books, book chapters, or journal/magazine articles. There are also collections of e-books, e-journals available from the CityU Library.)

| | |
|----|--|
| 1. | Vernon J. Richardson, C.J. Chang, and R. Smith. <i>Accounting Information Systems</i> . McGraw Hill. |
|----|--|

2.2 Additional Readings

(Additional references for students to learn to expand their knowledge about the subject.)

| | |
|----|--|
| 1. | Cheryl L. Dunn, J. Owen Cherrington and Anita S. Hollander, <i>Enterprise Information Systems</i> , latest edition, McGraw Hill. |
| 2. | Marshall Romney and Paul Steinbart, <i>Accounting Information Systems</i> , latest edition, Prentice Hall. |
| 3. | Robert Hurt, <i>Accounting Information Systems</i> , latest edition, McGraw Hill. |
| 4. | Canvas site for the course |