AC6560: ACCOUNTING INFORMATION SYSTEMS

Effective Term
Semester A 2025/26

Part I Course Overview

Course Title
Accounting Information Systems

Subject Code
AC - Accountancy
Course Number
6560

Academic Unit
Accountancy (AC)

College/School
College of Business (CB)

Course Duration
One Semester

Credit Units
3

Level
P5, P6 - Postgraduate Degree

Medium of Instruction
English

Medium of Assessment
English

Prerequisites
AC5511 Financial Accounting/Financial and Management Accounting, or
AC5601 Corporate Accounting I, or
AC5603 Corporate Financial Reporting

Precursors
Nil

Equivalent Courses
Nil

Exclusive Courses
Nil

Part II Course Details

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
5. develop students' knowledge of new information technology development and its application in business.

Course Intended Learning Outcomes (CILOs)

	CILOs	Weighting (if app.)	DEC-A1	DEC-A2	DEC-A3
1	Describe the basic concepts of e-Commerce, enterprise information system in general, and accounting information system in particular. Describe the role of e-Commerce and information system in the Hong Kong and global business environment. Justify the use of different types of information systems. Describe the necessary activities in all the stages of the systems development life cycle (SDLC).	20	x	x	
2	Identify internal control weaknesses in corporate information system in general and in accounting information system in particular and suggest appropriate controls over those weaknesses.	10	x	x	
3	Describe the activities and informational needs of the various business processes in a typical firm.	20	x	x	
4	Create different conceptual models for various business processes. Convert a conceptual business process model into a physical implementation by using database applications like Microsoft Access.	30	x	x	x
5	Explain how information systems are used to support implementation of business and functional strategies, justify the concepts of "Big Data", "Data Mining", "Artificial intelligence", "Machine learning", "Robotic Process Automation", "Block Chain" etc., and how these factors affect the corporation's decision making process. Describe the basic steps of Data Analytics using IMPACT framework, and design data analytics plans for business problems.	20	x	x	x

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 real-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.

Learning and Teaching Activities (LTAs)

	LTAs	Brief Description	CILO No.	Hours/week (if applicable)
1	Interactive seminars	Students will engage in interactive seminars which focus on the development of general knowledge, analytical skills, communication skills and modelling capabilities through the presentation of nature and role of e-Commerce and information systems, the types and the implementation of information system and contemporary issues such as Big data, data mining, artificial intelligence machine learning, robotic process automation, and block chain.	1, 2, 3, 4, 5	3/10 weeks
2	Computer lab exercises	Students will participate in computer lab exercises to implement different control techniques.	1, 4	2/1 week
3	Lectures and in class cases	Students will participate in lectures and associated in class cases related to identifying and controlling for internal control risks in e-Commerce and information systems.	1, 5	3/1week
4	In class learning activities	Students will participate in discussions of different cases in various business processes given in classes which enable students to be able to have hands-on experience on modelling and design of accounting information systems #	2, 4	2/3 weeks

5	Computer lab exercises	Students will participate in computer lab exercises which focus on hands-on activities on Microsoft Access to convert logical relational models to physical databases and applys internal control activities in database implementation.	4	2/1 week

Additional Information for LTAs

DEC LTA element

Assessment Tasks / Activities (ATs)

	ATs	CILO No.	Weighting (%)	Remarks ("-" for nil entry)	Allow Use of GenAI?
1	Group project#: Students are divided into groups (3-5 students for each group). Each group is required to explain the contemporary issues related to e-Commerce, information systems, Big Data, Data Mining, Artificial Intelligence Machine Learning, Robotic Process Automation Block Chain etc., in a written report. In addition, each group is required to make a presentation.	1, 2, 3, 4, 5	20	Students are allowed to use GenAI, particularly for group projects. Meanwhile, the instructor also encourages answers/feedback based on personal experiences.	Yes

2	In-class case discussion, online quizzes, homework, and participation: Students are required to contribute to in-class case discussion, online quizzes, and other assignment, which are related to the topics in E-commerce, corporate information system, accounting information system, and data analytics plans.	1, 2, 3, 4, 5	30	Students are allowed to use GenAI, particularly for group projects. Meanwhile, the instructor also encourages answers/feedback based on personal experiences.	Yes

Continuous Assessment (%)

50

Examination (%)

50

Examination Duration (Hours)

3

Additional Information for ATs

DEC AT element
Final examination [Closed-book examination]

Students are required to understand and explain the details about the concept and role of e-Commerce, the types and implementation of corporate information systems, and contemporary issues such as Big Data, Data Mining, Machine Learning, Robotic Process Automation, Block Chain, and Artificial Intelligence. In addition, students are assessed on the details about various business cycles, basic and expanded REA models, and integrated REA model. Also, students are required to analyse business cases and develop data analytics plans for business problems.
Students are required to pass both coursework and examination components to guarantee to pass the course. Failing either component may lead to failure in the course. The passing mark is generally 50.

Assessment Rubrics (AR)

Assessment Task

Group project (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

ABILITY to understand and explain the contemporary issues related to e-Commerce, information systems, Big Data, Data Mining, Artificial Intelligence, Machine Learning, Robotic Process Automation, and Block Chain, etc.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Assessment Task

In-class case discussion, online quizzes, homework, and participation (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

ABILITY to understand and explain the concepts of e-Commerce, corporate information system, and accounting information system and to design data analytics plans.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal

(D) Basic

Failure

(F) Not even reaching marginal levels

Assessment Task

Final examination (for students admitted before Semester A 2022/23 and in Semester A 2024/25 & thereafter)

Criterion

ABILITY to understand and explain the details about the concept and role of e-Commerce, the types and implementation of corporate information systems, and contemporary issues such as Big Data, Data Mining, Artificial Intelligence, Machine Learning, Robotic Process Automation, and Block Chain. ABILITY to explain in detail about various business cycles, basic and expanded REA models, and integrated REA model. ABILITY to design data analytics plans for business problems and identify scenarios for applying process automation.

Excellent

(A+, A, A-) High

Good

(B+, B, B-) Significant

Fair

(C+, C, C-) Moderate

Marginal
(D) Basic

Failure
(F) Not even reaching marginal levels

Assessment Task
Group project (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion
ABILITY to understand and explain the contemporary issues related to e-Commerce, information systems, Big Data, Data Mining, Artificial Intelligence, Machine Learning, Robotic Process Automation, and Block Chain, etc.

Excellent
(A+, A, A-) High

Good
(B+, B) Moderate

Marginal
(B-, C+, C) Basic

Failure
(F) Not even reaching marginal levels

Assessment Task
In-class case discussion, online quizzes, homework, and participation (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion
ABILITY to understand and explain the concepts of e-Commerce, corporate information system, and accounting information system and to design data analytics plans.

Excellent
(A+, A, A-) High

Good
(B+, B) Moderate

Marginal
(B-, C+, C) Basic

Failure
(F) Not even reaching marginal levels

Assessment Task
Final examination (for students admitted from Semester A 2022/23 to Summer Term 2024)

Criterion

ABILITY to understand and explain the details about the concept and role of e-Commerce, the types and implementation of corporate information systems, and contemporary issues such as Big Data, Data Mining, Artificial Intelligence, Machine Learning, Robotic Process Automation, and Block Chain. ABILITY to explain in detail about various business cycles, basic and expanded REA models, and integrated REA model. ABILITY to design data analytics plans for business problems and identify scenarios for applying process automation.

Excellent

(A+, A, A-) High

Good

(B+, B) Moderate

Marginal

(B-, C+, C) Basic

Failure

(F) Not even reaching marginal levels

Part III Other Information

Keyword Syllabus

Accounting Information Systems, data protection and privacy law, Internal Controls, relational database, business process, risk analysis Information Technologies, Data Analytics

Reading List

Compulsory Readings

	Title
1	Vernon J. Richardson, C.J. Chang, and R. Smith. Accounting Information Systems. McGraw Hill.
2	Vernon Richardson, Katie Terrell and Ryan Teeter. Data Analytics for Accounting.

Additional Readings

	Title
1	Cheryl L. Dunn, J. Owen Cherrington and Anita S. Hollander, Enterprise Information Systems 3rd edition, McGraw Hill.
2	Marshall Romney and Paul Steinbart Accounting Information Systems 14th edition, Prentice Hall.
3	Robert Hurt, Accounting Information Systems 4th edition, McGraw Hill.
4	Canvas site for the course
5	The Hong Kong Chartered Governance Institute (HKCGI) online study materials of the Chartered Governance Qualifying Programme (CGQP) Module Corporate Governance.