

Department:	Accounting	Degree	Master of Science in Accounting (MSA)
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Course Name:	Accounting Information System	Course No.:	ACCT633
Prerequisite :		Credit Hours:	3

Brief Description:
<p>This course will present a thorough introduction to basic information systems theory, provide a working knowledge of systems analysis and design techniques, and introduce several fundamental accounting information flow patterns. In addition, it will examine the need for adequate systems controls, risks inherent in the controls, and refined systems output to support management decision-making processes. As well as this course also shows how to use the modern technologies in constructing and developing accounting information system in the context of multiple databases</p>

Course Objectives:
<p>After completing this course, the student will be able to:</p> <ol style="list-style-type: none"> 1. Explain the importance of particular design features of an accounting information system and 2. Explain the flow of accounting data and information in business organisations 3. Explain how information systems are developed, implemented and maintained, 4. Explain how information technology is used in information processing, 5. Demonstrate awareness of security, control, ethical and legal issues in accounting information systems, 6. Demonstrate knowledge of approaches to do research proposal in accounting. 7. Demonstrate effective communication in speech. 8. Demonstrate improvement in written communication skills.

Course Topics:
<ol style="list-style-type: none"> 1. Conceptual Foundations of Accounting Information Systems 2. Controls, Audit, Security, Privacy and Ethics for Accounting Information Systems 3. Creating, Organising, Manipulating and Validating the Data in Databases 4. Accounting Information Systems Applications 5. Systems Design, Implementation, and Operation

Text Book:
<ul style="list-style-type: none"> ▪ Bagranoff, N.A., Simkin, M.G. and Norman, C.S. (2009), <i>Core Concepts of Accounting Information Systems</i>, 11th edition, John Wiley & Sons. ▪ Liew, D. (2011), <i>Accounting Database Design and T-SQL Reporting: Accounting Information System</i>, CreateSpace Independent Publishing Platform. ▪ Owen, G. (2011), <i>Using Excel & Access for Accounting 2010</i>, 3rd revised edition, South-Western College Publishing. ▪ Romney, M.B. and Steinbart, P.J. (2011), <i>Accounting Information Systems</i>, 12th edition, Pearson Education.

Additional References:

Matrix of Measurement and Assessment Tools and Learning Objectives

			Objectives							
			Knowledge		Critical thinking		Oral communication		written communication	
Assessment tools	Grade	Week (Time period)	Objective No.	Grade	Objective No.	Grade	Objective No.		Objective No.	Grade
Midterm Exam	20	10 th	1+2+3+4	20						
Assignments	10	During the semester	1+2+3+4	10					8	10
Research Proposal	25	End of the semester			6	25				
Presentation	5	End of the semester					7	5		
Final Exam	40	The period of final exams	1+2+3+4	40						
Total objectives' grades	100			70		25				
Percentage allocated	100%			70%		25%				5 %

Course Outline:

Week	Hours	Topics
1	3	Introduction to the conceptual framework of accounting information system.
2	3	Modeling Business Processes
3	3	Limitations of Traditional Accounting Information Architecture
4+5	6	Systems Analysis and Design of a Business Event-Driven System
6+7	6	Business and Information Process Rules, Risks, and Controls
8	3	Establishment of the revenue cycle and establishment internal oversight over the process of revenue cycle.
9	3	Midterm Exam-1
8	3	The Acquisition/Payment Process
10+11	6	Flowcharts and Data Flow Diagrams
12	3	Electronic Data Processing controls
13+14	6	Database Foundations
15	3	Developing and analyzing the accounting information system.

Approved by Dept.Chair:

Dr. Ahmad Al-Salman

Date of Approval:

30-9-2019

Extra Information: (Updated every semester and filled by course instructor)

Course

Instructor:

Office No:

Extension:

Email:

Office Hours:

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