COURSE SYLLABUS

Accounting Information System (ACC 413)

INSTRUCTOR: Taghreed Blaibleh

Class hours: R.T.U : 8:00 - 8:50
Prerequisites: ACC 305
Email: taghalawa@hotmail.com
Office hours: R.T.U 10-11

Course Description:

This course covers the main components of accounting information system and its development life-cycle. It also covers the general framework of accounting internal control System for both manual and electronic accounting information System, auditing electronic System , designing of accounting information System for different process , also it will cover the different documentation techniques, the computer fraud , and the data processing cycle & database management , producing reports for internal or external users .

Course Objectives:

1. Summarize and apply concepts and components of accounting information System.
2. Analyze and apply internal control System for both manual and electronic accounting information.
3. Analyze, apply, and interpret the t life-cycle of accounting information System.
4. Analyze, design, and interpret accounting information System for some process.

Scientific Contents:

1. Introduction to accounting information System.
2. Overview of business process.& the data processing cycle
3. System development & documentation Techniques..
4. Relational database.
5. Computer fraud and abuse (who, why, how to control it).
6. Control accounting information system.
7. Auditing computer –based information system.
8. Accounting information System application (revenue & expenditure & production & payroll cycle.
9. General ledger and reporting system
10. System development process

Course Outcomes:

By the end of this course, students should be able to:
1. Know principles, characteristics, and components of sound accounting information system.
2. Distinguish components of accounting information System for different firms.
3. Using documentations tools & techniques.
4. Using data flow diagram to understand &evaluate & design AIS flow.
5. Analyze and design accounting information System.
6. Design and control electronic accounting information System.

Textbook:

Romney, Steinbart, **Accounting information system**, 11 e, prentice hall business 2008.

Supplementary References:

Bagranoff, Simkin, Strand, "**Core Concepts of Accounting Information System"**, 10th/ e, John Wiley & Sons (Nov (2009).
Ulric J. Gelinas and Richard Dull, "**Accounting Information System"**, 8th / e , South-Western, (2009)

Assignments:

Assignments will be given to students in order to assess their level of learning during the semester. Each assignment will have a due date and all students must submit their assignments on that date. Each assignment will carry different mark. Assignments must be submitted on or before the due date.

Exams:

Three main exams will be carried out during the semester. The first two exams will carry 20 marks for each one , and the third one will take place at the end of semester as a final exam with 40 marks.

Class Participation & Attendances

Students are expected to attend and be prepared for all classes, they should also participate and take notes of all information been given inside classes. It is their responsibility to take notes and to join in class activities such as group work and other workshops if there are any. A student might be withdrawn from a course if his absence exceeds 15% in all classes (University role).

Late Policy:

Students should be available in class 5 minutes before the lecture begins. Students who come after ten minutes shouldn't get into the class and they will be mark as absent.

Grade Distribution :

- **Assignments**   **10%**
- **Exams**   First   20%

                        Second   20%

                        <u>Final   40%</u>

                                        80%
- **Class Attendance & participation**   **<u>10%</u>**
- **Total**   **100**

Time table for distributing Theoretical course contents		
Accounting Information System (ACC 413)		
Week	**Topic**	**Remarks**
1	Introduction to Accounting Information System	
2	Overview of business process.& the data processing cycle	
3	System development & documentation Techniques	
4	Relational databases	
5	Computer fraud and abuse	
6-7	Control accounting information system	
8-9	Auditing computer –based information system	
10-11	Accounting information System application (revenue & expenditure cycle)	
12-13	Accounting information System application (production & payroll cycle)	
14	General ledger and reporting system	
15	System development life cycle	