The University of Jordan

Faculty: Business administration **Department: Accounting**

Semester: Second semester

Academic Year: : 2014/2015

Instructor :

Accounting Information Systems(1602721)

Credit hours	3	**Level**	3	**Prerequisite**	1602101

Office hours					
Day	**Sunday**	**Monday**	**Tuesday**	**Wednesday**	**Thursday**
					5:00 – 8:00 pm

Course Description

This course builds upon the student's existing basic knowledge of how accounting information systems function in today's business environment. It strongly emphasizes the internal control features necessary to provide accurate and reliable accounting data as it looks at how accounting information is recorded, summarized, and reported in both manual and computerized systems. Internal control as it applies to production processes. This course focuses on two major components of accounting information systems: conceptual models and physical implementation. Accounting systems are studied from an accounting cycles perspective, emphasizing the nature and relevance of accounting internal controls and the relationship of accounting systems to the functional areas of accounting. Using contemporary information technology, students analyze, design, and implement accounting systems along with relevant

internal control structures.

Intended Learning Outcomes (ILOs):

A. Knowledge and Understanding:

A.6 . Understand the basic principles and procedures relating to the design and operation of accounting information systems.

A.. 7 students also need exposure to how accounting systems and the auditor's responsibility for them change over time.

A.8 Assess the scope of Internal Controls requirements based on today's Sarbanes-Oxley PCAOB environment.

B. Intellectual Analytical and Cognitive Skills:

C. B1. Compare approaches to AIS including Enterprise Information, Enterprise Resource Planning, etc.

B2-. Formulate a vision of the future of AIS and Internal Controls including the direction of PCAOB pronouncements.

B3- Explain the evolving importance of AIS due to PCAOB guidance.

B4-.

B5-.

B6-

D. Subject- Specific Skills:

C1- Define the process of AIS, including design, review and implementation.

C2- Design AIS solutions, including Enterprise Resource Planning and System Integration

C3-

C4-.

C5- .

C6-

Transferable Key Skills:

D1- . Crucial participating in systems analysis and design.

D2. Accounting systems are studied from an accounting cycles perspective, emphasizing the nature and relevance of accounting internal controls and the relationship of accounting systems to the functional areas of accounting.

D3. Using contemporary information technology, students analyze, design, and implement accounting systems along with relevant internal control structures.

D4.

D5.

ILOs: Learning and Evaluation Methods

ILO/s	Learning Methods	Evaluation Methods
	A. Computer with basic audio/video output equipment B. Internet access (broadband recommended) C. Microsoft Word AND Access. D. Microsoft Excel E. Discussion Board Forums Discussion boards are collaborative learning experiences. Therefore, the student is required to provide a thread in response to the provided prompt for each forum. Each prompt must contain at least 200 words and 8 citations in current APA format. F. Case Study The student will complete a 1-2-page case study. E. Article Critiques : The student will find an article in a scholarly journal dealing with information systems theory or application, and will then summarize and critique it in 2–4 pages, citing at least 8 references. F. Textbook Assignments:	A. Exams The student will complete 2 exams throughout the duration of this course. Mid Term Exam and the Final One. B . Prompts evaluation as a component of the final score. C .Validity of the prompts provided by the students; in terms of class interaction, original contribution to knowledge, and well presentation tips. D. The student is expected to be prepared for class. This is important because one of the goals of this class is for you to integrate information about technology, information systems, corporate strategy, and accounting. To accomplish this, many of the class sessions will be devoted to critical discussions, rather than merely repeating the materials in the text. E. Often we may use class time to solve problems, or work on computerized assignments. For this to be successful, you should draft answers to the problems prior to class. This will enable the class to use the various individual solutions as a basis for its final solution. F. Regardless of the method used to

	The student will work through many sets of questions from the textbook and submit their answers to the professor. G. Individual Research Paper The student will produce a research paper between 8–10 pages on a topic pertaining to Accounting Information Systems. A title page in current APA, running head, abstract, and reference list must be included with the paper. This paper must contain at least 8 sources. This submission will be checked for plagiarism.	present material, you are encouraged to actively participate in the class. If you have questions, ask them. If the discussion is related to your job experience or you can add to the discussion, please contribute. The class will be much more rewarding and interesting if you take an active role in it!

Course Contents

Content	Reference	Week	ILO/s
1. Introduction to Accounting Information Systems.		1	• A6, A7, A8 .
2. Enterprise Systems.		2	• A6, A7, A8 .
3. Electronic Business (E-Business) Systems.		3	• A6, A7, A8 . • B1,B2,B3
4. Documenting Information Systems.		4	• B1,B2,B3
5. Database Management Systems.	Mid Term exam	5	• C1,C2,C3 •
6. Relational Databases and SQL.		7	• C1,C2,C3 • D1 ,D2 ,D3.

7. Controlling Information Systems: Introduction to Enterprise Risk Management and Internal Control.		8	• C1,C2, D1,D2.
8. Controlling Information Systems: Introduction to Pervasive Controls.		9	•
9. Controlling Information Systems: Business Process and Application Controls.		10	•
10. The Order Entry/Sales (OE/S) Process.		11	•
11. The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process.		11	•
12. The Purchasing Process.			•
13. The Accounts Payable/Cash Disbursements (AP/CD) Process.			•
14. The Human Resources (HR) Management and Payroll Processes.			•
15. Integrated Production Processes (IPP).			•
PART V: REPORTING.			•
16. The General Ledger and Business Reporting (GL/BR) Process.		12	•

***some adjustments could happen according to the weeks due to the exams and quizzes due date.**

Evaluation

Evaluation	Point %	Date
Mid Term Exam	30	2nd April 2015
Second Exam		

Assignments	30	Accumulating Basis
Final Exam	40	As per the calendar

Main Reference/s:

References:

1- Ninth edition, Gelinas and Dull. ISBN: 0-538-46961-5.
2- 12th edition, Romney and Stainbart.

Notes:

- Concerns or complaints should be expressed in the first instance to the module lecturer; if no resolution is forthcoming, then the issue should be brought to the attention of the module coordinator (for multiple sections) who will take the concerns to the module representative meeting. Thereafter, problems are dealt with by the Department Chair and if still unresolved the Dean and then ultimately the Vice President. For final complaints, there will be a committee to review grading the final exam.
- For more details on University regulations please visit:
  http://www.ju.edu.jo/rules/index.htm