

Course Syllabus

1	Course title	Accounting Information Systems
2	Course number	1602333
3	Credit hours	3
	Contact hours (theory, practical)	48 hours
4	Prerequisites/corequisites	1602101
5	Program title	Bachelor degree in Accounting
6	Program code	02
7	Awarding institution	University of Jordan
8	School	Business school
9	Department	Accounting
10	Course Level	Third year
11	Year of study and semester (s)	1st semester 2023/2024
12	Other department (s) involved in teaching the course	N/A
13	Main teaching Language	English
14	Delivery method	<input checked="" type="checkbox"/> Face to face learning <input checked="" type="checkbox"/> Blended <input type="checkbox"/> Online
15	Online platform(s)	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams (online) <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
16	Issuing/revision Date	09/10/2023

17 Course Coordinator:

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18 Other instructors:

Name: Office number: Phone number: Email: Contact hours: Name: Office number: Phone number: Email: Contact hours:
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19 Course Description:

A primary objective of this course is to provide a basic knowledge of how accounting information systems function in today's business environment. The course aims to explain the basics of the relational databases. In addition, transaction flowcharting and controls for system reliability are explained.

20 Course aims and outcomes:



A- Aims:

- 1- Understand what AIS is about
- 2- Learn the concept of databases in comparison to file systems approach
- 3- Understand how to document the design of an AIS
- 4- Learn the control approaches on input, processing and output operations of an AIS
- 5- Learn how to draw and read data and system flowcharts
- 6- Understand the significance of AIS for the success of a business entity
- 7- Understand how the AIS serves the different business cycles.
- 8- Use the revenue, expenditure, production and HR payroll cycles to apply the main tools, terms and concepts explained in the course.

B- Students Learning Outcomes (SLOs):

Upon successful completion of this course, students will be able to:

CLO/ PLO	CLO 1	CLO 2	CLO 3	CLO 4	CLO 5	CLO 6	CLO 7	CLO 8
1-Evaluate the accounting role in business organizations and society, and explain the main foundations in the primary areas of the accounting discipline from both a local and global perspectives.	•							
2-Work within teams across different accounting and management levels inside and outside the organization.							•	
3-Identify ethical issues in accounting context and critically discuss ethical reasoning to an accounting and business circumstances.						•		
4-Utilize applicable theories from accounting to research and analyze contemporary issues in accounting and relate fields where appropriate.							•	



5-Apply a range of mastered skills including; principles of scientific research in accounting, leadership and direction skills appropriate to the context of accounting, and prepare oral presentation to professional standards.						•		
6-Utilize critical thinking and problem solving to analyze business environment and provide relevant business alternatives.								•
7-Adhere to International Accounting Standards (IAS/IFRSs) to prepare financial statements for different business organizations, and inspect the financial statements based on International Standards on Auditing (ISAs).						•		
8-Adapt appropriate technologies and accounting techniques to collect and analyze information to conclude appropriate solutions for accounting problems						•		•
9-Develop oral and written communication skills using appropriate technologies to elaborate accounting information and financial reports.								•

21. Topic Outline and Schedule:

Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blended/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluation Methods	Resources



1	1.1	Ch. 1 AIS an overview Pp 1-8	Understand accounting information system using database approach	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson.
	1.2	AIS an overview Pp 9-18	Understand accounting information system using database approach	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	1.3	Ch. 2 Overview of transaction processing Pp 24-30	Understand accounting information system using database approach	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
2	2.1	Overview of transaction processing Pp 31-38	Understand accounting information system using database approach	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	2.2	Ch. 3	Compare and	Face to Face	Class room	Synchronous lecturing	Exam and	Romney & Steinbart,

		System developme nt and techniques Pp 50-57	contrast file- oriented with database approaches to storing and presenting information			using Microsoft Teams	assign ments	Accounting Informatio n Systems, 14th Edition 2018, Pearson
	2.3	System developme nt and techniques Pp 58- 62	Compare and contrast file- oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
Week	Lecture	Topic	Intended Learning Outcome	Learning Methods (Face to Face/Blende d/ Fully Online)	Platform	Synchronous / Asynchronous Lecturing	Evaluati on Method s	Resources
3	3.1	System developme nt and techniques Pp 63-68	Compare and contrast file- oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson

	3.2	Ch. 4 Relational database Pp 84-91	Compare and contrast file- oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	3.3	Relational database Pp 92-99	Compare and contrast file- oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
4	4.1	Relational database Pp 99-106	Compare and contrast file- oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	4.2	Ch. 5 Fraud	Design, perform and edit	Face to Face	Class room	Synchronous lecturing using	Exam and	Romney & Steinbart, Accounting

		Pp 126-132	input control, processing control, output and transmission controls			Microsoft Teams	assignments	Information Systems, 14th Edition 2018, Pearson
	4.3	Fraud Pp 133-139	Design, perform and edit input control, processing control, output and transmission controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
5	5.1	Fraud Pp 140-144	Design, perform and edit input control, processing control, output and transmission controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	5.2	CH 6 Computer fraud and abuse techniques Pp 156-163	Design, perform and edit input control, processing control, output and transmission controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson

	5.3	Computer fraud and abuse techniques Pp 164-172	Design, perform and edit input control, processing control, output and transmission controls					
6	6.1	Computer fraud and abuse techniques Pp 173-180	Design, perform and edit input control, processing control, output and transmission controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	6.2	Midterm exam						
	6.3	Ch. 7 Control and AIS Pp 196-205	Design, perform and edit input control, processing control, output and transmission controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
7	7.1	Control and AIS Pp 206-214	Design, perform and edit input control, processing	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th

			control, output and transmissio n controls					Edition 2018, Pearson
	7.2	Control and AIS Pp 215-222	Design, perform and edit input control, processing control, output and transmissio n controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	7.3	Ch. 8 Control for information system Pp 236-244	Design, perform and edit input control, processing control, output and transmissio n controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
8	8.1	Control for information system Pp 245-252	Design, perform and edit input control, processing control, output and transmissio n controls	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assign ments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	8.2	Control for information system	Design, perform and edit input	Face to Face	Class room	Synchronous lecturing using	Exam and assign ments	Romney & Steinbart, Accounting Informatio

		Pp 253-260	control, processing control, output and transmission controls			Microsoft Teams		n Systems, 14th Edition 2018, Pearson
	8.3	Ch. 9 Confidentiality and privacy control Pp 270-277	Describe how IT can improve the effectiveness and efficiency of AIS	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
9	9.1	Confidentiality and privacy control Pp 278-286	Describe how IT can improve the effectiveness and efficiency of AIS	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	9.2	CH. 10 Processing integrity and availability of controls Pp 296-303	Describe how IT can improve the effectiveness and efficiency of AIS	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	9.3	Processing integrity and availability of controls	Describe how IT can improve the effectiveness	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems,

		Pp 304-309	ss and efficiency of AIS					14th Edition 2018, Pearson
10	10.1	Ch. 12 The revenue cycle Pp 352-362	Apply documentat ion tools: data flow diagram, system and program flowcharts on revenue cycle	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	10.2	The revenue cycle Pp 363-372	Apply documentat ion tools: data flow diagram, system and program flowcharts on revenue cycle	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
	10.3	The revenue cycle Pp 373-381	Apply documentat ion tools: data flow diagram, system and program flowcharts on revenue cycle	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Informatio n Systems, 14th Edition 2018, Pearson
11	11.1	Ch. 13	Use the revenue, expenditure	Face to Face	Class room	Synchronous lecturing using	Exam and assignments	Romney & Steinbart, Accounting Informatio

		The Expenditure cycle Pp 394-401	production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.			Microsoft Teams		n Systems, 14th Edition 2018, Pearson
	11.2	The Expenditure cycle Pp 402-410	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	11.3	The Expenditure cycle Pp 411-418	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson

			in the course.					
12	12.1	Ch. 14 The production Pp 432-440	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	12.2	The production Pp 441-447	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	12.3	The production pp 448-353	Use the revenue, expenditure , production and HRM payroll	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition

			cycles to apply the main tools, terms and concepts introduced in the course.					2018, Pearson
13	13.1	Ch. 15 The human resources management and payroll cycle Pp 462-470	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	13.2	The human resources management and payroll cycle Pp 471-481	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson

	13.3	Ch. 16 General ledger and reporting system Pp 492-503	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
14	14.1	General ledger and reporting system Pp 504-514	Use the revenue, expenditure , production and HRM payroll cycles to apply the main tools, terms and concepts introduced in the course.	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	14.2	Ch. 17 Database design using the REA data model Pp 526-532	Compare and contrast file-oriented with database approaches to storing	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson

			and presenting information					
	14.3	Database design using the REA data model Pp 533-541	Compare and contrast file-oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
15	15.1	Database design using REA model Pp 542-551	Compare and contrast file-oriented with database approaches to storing and presenting information	Face to Face	Class room	Synchronous lecturing using Microsoft Teams	Exam and assignments	Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson
	15.2	General review						
	15.3	General review						

22 Evaluation Methods:

Opportunities to demonstrate achievement of the SLOs are provided through the following assessment methods and requirements:



Evaluation Activity	Mark	Topic(s)	SLOs	Period (Week)	Platform
Midterm exam	30%	Ch. 1-5	1-3	Around Week 8	-----
Short exam	20%	6-7	4	Around week 12	-----
Assignments & participation	10%	All Chapters	1-6	Different Weeks	Elearning
Final Exam	40%	All Chapters	1-6	Week 15	-----

23 Course Requirements

(e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):

24 Course Policies:

- A- Attendance policies: Students should show up on each class time.
- B- Absences from exams and submitting assignments on time: 6 absences are allowed only for one-hour lecture classes.
- C- Health and safety procedures: Face mask, social distancing and Sanad application are required.
- D- Honesty policy regarding cheating, plagiarism, misbehavior: According to university policies
- E- Grading policy: According to university policies.
- F- Available university services that support achievement in the course: platforms and computing and internet capabilities.
- G- Experts will present lectures and interactive activities during the semester.

25 References:

A- Required book(s), assigned reading and audio-visuals:



Romney & Steinbart, Accounting Information Systems, 14th Edition 2018, Pearson.

B- Recommended books, materials, and media:

- Hall, James A. (2012), Accounting Information Systems, Cengage Learning, Inc. New York, USA.
- 2- Gelinas, Urlic J. (2011), Accounting Information Systems, Cengage Learning, Inc. New York, USA

26 Additional information:

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 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 the 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>

Name of Course Coordinator: **Dr Muntaser Melhem** Signature: **MJM**-----Date: **07/10/2023**

Head of Curriculum Committee/Department: ----- Signature: -----

Head of Department:..... **Dr Omar Mowafi** Signature:

Head of Curriculum Committee/Faculty: ----- Signature: -----

Dean: **Prof. Raed Masa'deh** Signature: