



KOMAR UNIVERSITY OF SCIENCE AND TECHNOLOGY (KUST)

COURSE SYLLABUS for ACCOUNTING INFORMATION SYSTEM

Course Title	ACCOUNTING INFORMATION SYSTEM		
Course Code	ACC 3320	No. of Credits	<u>Three Credit Hours (3 CHs)</u>
Department	Accounting	College	College of Business
Pre-requisites Course Code	ACC 1300 & CMP 2305	Co-requisite Course Code	Not Applicable (NA)
Course Instructor	Professor Dr. Kamal Al-Nakib,		
Email	Kamal.nakib@komar.edu.iq	Ext. & Office No.	Ext. <u>159</u> & Office <u>213</u>
Course Other Teacher(s) /Tutor(s)	None		
Teaching Hours	Sunday & Tuesday: 16:00 pm - 17:30 pm <u>Lecture Hall No. G.06</u>		
Office & Students' Consultation Hours	Sunday & Tuesday: 10:00 am - 12:00 pm Monday & Wednesday: 11:30 am - 12:00 pm (<u>Office No. 213</u>) Thursday: 13:00 pm - 14:00 pm Or by appointment, also you can send an email at any time to book for a consultation hour.		
Course Type	Departmental Core Course		
Offer in Semester & Academic Year	Spring 2014/2015		

COURSE DESCRIPTION:

This course creates a framework for accounting information systems by combining knowledge about business, information systems, information technology, and accounting. The students should be familiarizing with the basic knowledge of manual as well as computerized accounting systems procedures.

The focus would be on transaction flowcharting, internal controls of revenue & sales, expenditure & purchase, production, human resources & payroll, and finally financing & general ledger cycles. This course will also focus on basic computer applications software of computerized accounting applications (Such as: QuickBooks, Tally 9, Peachtree, Sage 50, 2011, Turbo Cash, and any other available software accounting packages). It also explains the design and internal control perspectives of accounting information systems, through systems analysis of all five components of business cycles.

COURSE AIMS & OBJECTIVES:

By teaching this course will looking to achieve the following aims and objectives to make the students more active in understanding and applying accounting information systems.

- Understanding information systems;
- Organizing and managing information;
- Understanding business process;
- Understanding the five business cycles, which are: 1) Purchase & Expenditure, 2) Sales & Revenue, 3) Production, 4) Human Resources & Payroll, and 5) Financing & General Ledger Cycles;
- Prepare students to participate effectively in the business world;



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- Be able to use some software computerized accounting applications in the real life;
- To help students learn and review the fundamental accounting concepts and principles by using some computerized accounting applications;
- To enable students to view financial statements and reports from user perspective;
- To provide students some special tools that help them to investigate the sources of data and following up the documentation system for all economic events and financial transactions;

COURSE INTENDING LEARNING OUTCOMES (CILOs):

After completing this course, students are expected and be able to:

1. To **describe** how and why organisations adopt information technology based on their understanding of the role of computer-based accounting systems;
2. To **prepare** and **understand** an appropriate documentation system as main stage of accounting cycle;
3. To **analyze** and **provide** recommendations about the ways to improve the internal controls for various subsystems in organisations;
4. To **create** the chart flow of sales & revenues transactions and **record** the financial transactions by using accounting information system manually as well as computerized;
5. To **create** the chart flow of purchase & expenditure transactions and **record** the financial transactions by using accounting information system manually as well as computerized;
6. To **create** the chart flow of production transactions and **record** the raw-materials flow by using accounting information system manually as well as computerized;
7. To **create** the chart flow of human resources & payroll transactions and **record** the salaries and wages by using accounting information system manually as well as computerized;
8. To **create** the chart flow of financing & general ledger accounting records by using accounting system manually as well as computerized;
9. To **analyze** accounting information and **preparing** the financial reports;

Skill set required: Level C: levels of knowledge, comprehension, application and analysis.

KEY GRADUATE ATTRIBUTES:

Key Graduate Attributes										
Academic and Professional Knowledge	Communication	Team Work and Leadership	Information and IT Literacy	Global perspective and Cross cultural adaptability	Critical and Analytical Thinking	Social responsibility and Ethics	Entrepreneurial aptitude	Life Long Learning	Research Skill	
✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓



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GUIDELINES ON GRADING POLICY:

A	95-100%	C	70-74%
A-	94-90%	C-	65-69%
B+	87-89%	D+	60-64%
B	83-86%	D	55-59%
B-	80-82%	D-	50-54%
C+	75-79%	F	0-49%
W	Withdrawal	I	Incomplete

Note: Passing Grade is 65%

COURSE CONTENT:

Unit 1 Accounting Information Systems: An Overview;
 Unit 2: Overview of Business Processes & Enterprise Resources Planning (ERP) Systems;
 Unit 3: Systems Documentation Techniques;
 Unit 4: Internal Control & AIS;
 Unit 5: Auditing Computer-Based Information System;
 Unit 6: The Revenue Cycle: Sales to Cash Collection;
 Unit 7: The Expenditure Cycle: Purchase to Cash Payments;
 Unit 8: The Production Cycle;
 Unit 9: The Human Resources Management & Payroll Cycle;
 Unit 10: General Ledger & Reporting System;

COURSE TEACHING AND LEARNING ACTIVITIES:

1. **Lectures:** The lecturer provides a broad introduction to each topic and emphasis key concepts.
2. **Tutorials:** The lecturer will provide students set of tutorials materials to help students participate in solving some exercises inside and outside the class, individually and as a team work groups;
3. **Case Studies:** the numerous case studies are an important learning tool, integrated closely with the theoretical materials presented in each chapter.
4. **Questions Bank:** The lecturer will provide students a questions bank that will help them to work as accounting groups on base of team work to develop their problem solving skills, and preparing themselves for all types of exams and quizzes.
5. **Topics Refreshment & Summaries:** At the beginning of each class the lecturer will provide students a quick refreshment and summary of previous lectures to give students a chance to develop their participation activity. Students can use the summaries to place the material in perspective and to review for exams.
6. **Quick Quizzes:** There are some announced quizzes (almost four).
7. **Feedback:** Feedback on student progress will be given throughout the course.
8. **Class Participation:** Class participation is encouraged and will enhance student's knowledge and influence positively on his/her grade, board demonstrations and inquiry oriented discussions and in-class calculations;
9. **Examinations:** Exams are all comprehensive in nature, (there are two exams, which are Mid-Term & Final Exam).
10. **Computerized Practical Applications:** Will use some available software accounting computerized applications in the lab.
11. **Site visit for any corporation company on the first half of May 2016**



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COURSE ASSESSMENT TOOLS:		Weight
<u>Participation Activities</u>	This includes class participation, email interaction with the lecturer, discussion forum and problems solving on the white board by students, & visiting the lecturer during the office hours for discussing some issues.	<u>10%</u>
<u>Homework & Assignments</u>	Homework and Assignments must be submitted in at the specified due date prior to the beginning of class. No late homework & assignments will be accepted.	15%
<u>Company Visit</u>	Will conduct at least one field trip to local corporation company, and the students should submitted a report about the accounting information system is using by the concern company.	10%
<u>Quizzes</u>	There are four quizzes, (one after completing each two chapters). The lecturer will select the best three quizzes, (The weight is 5 marks for each selected quiz).	<u>15%</u>
<u>Mid-Term</u>	One mid-term exam will be conducted (Problems solving).	<u>20%.</u>
<u>Theoretical Final Exam</u>	This part of final examination will be comprehensive of all the course theoretical materials.	<u>10%.</u>
<u>Practical Final Exam</u>	This part of final examination will be practical by using lab based on some studied software computerized applications.	<u>20%.</u>
ESSENTIAL READINGS: (Journals, textbooks, website addresses etc.)		
<p><u>Main Textbooks:</u></p> <ul style="list-style-type: none"> ➤ Marshall B Romney, Paul J Steinbar, Accounting information system, 13th edition (2012), ISBN-10: 0-273-75437-8, & ISBN-13: 978-0-273-75437-4 ➤ QuickBooks Computerized Application Pro 2010 for Accounting, Glenn Owen, South-Western, Cengage Learning, 2011; ➤ Implementing Tally 9, Comprehensive Guide for Tally 9 & 8.1 by A.K. Nadhani & K.K. Nadhani. <p><u>Additional References:</u></p> <ul style="list-style-type: none"> ➤ Hall, James A. Accounting information system, 6th edition, (2008); ➤ George H Bodnar, William S Hopwood, Accounting Information System, 11th edition (2004) ➤ Core Concepts of Accounting Information Systems, 11Ed, Nancy A. Baganoff, Mark G Simkin. ISBN 978-0-470-04559-6, Dec 2009 ➤ Accounting Information Systems Foundations in ERM, Dull, Gelinas & Wheeler, ISBN L3: 978-0-538-46932-6, South Western. <p><u>Handouts Materials:</u> Lecture notes & some tutorial materials and exercises are prepared by the lecturer and upload on Google Class to let students get it online from Google Class.</p> <p><u>Questions Bank:</u> The lecturer will provide students online questions bank to use for their knowledge development and preparing for different tests and exams.</p> <p><u>Software Applications:</u> Will use some available software computerized accounting applications in the lab.</p> <p><u>Site Visit:</u> Need to visit any corporation local company in Sulaimanyia city, during the first half of May of the current semester.</p>		



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COURSE POLICY: *(including plagiarism, academic honesty, attendance etc)*

I. Attendance Policy: Plagiarism, cheating etc. will NOT be tolerated in this course.

Students registered for any course are expected to attend all lectures, examinations, quizzes, and practical exercises, and are subject to penalties specified by the instructor for that course. [See Sec. 5.5 Student Attendance] <http://sar.komar.edu.iq/files/Student%20hand%20Book%202013.pdf>

Attendance will be taken every day. If you come to class between 1-10 minutes after class has started you will be marked late for the class. If you are late three times that is the equivalence of one absence. If you come in after 10 minutes you will automatically be given an absence (unless you have good reason).

II. Make-Up Policy: Because all due dates are announced in advance, a **zero** will be given for any missed assignments unless the student has a legitimate excuse, such as an illness, in which case proper documentation needs to be provided to verify such a case.

III. Incomplete Policy: An “I” is given when a course cannot be complete because of circumstances beyond the student’s control as the death of the first degree in the family; or medical report. The “I” indicates the coursework is qualitatively satisfactory and there is a reasonable expectation that completion of the remaining work would result in a passing grade. The lecturer must provide a statement of the work to be completed to the head of the academic unit. The student must complete the work at the earliest possible time but before the beginning of the seventh week of the following semester. The “I” will automatically become an “F” in the eighth week of the semester unless an approved new grade received by the registrar’s office. (See Student Handbook).



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Delivering Teaching Plan for Spring Semester AY 2015/2016

Week	Beg/End Dates	Topics (Chapters)	Assessment	CILOs
1	Feb. 28 th Lecture -1	INTRODUCING THE COURSE AND THE SYLLABUS		1
	March 1 st Lecture -2	ACCOUNTING INFORMATION SYSTEMS- an OVERVIEW: <ul style="list-style-type: none"> ➤ The important of accounting information system; ➤ What Is a System? What is an Information System? ➤ Internal & External Information Flows; ➤ What Makes Information Useful? ➤ Transactions & accounting information system cycle; 		
2	March - 6 th Lecture -3	BUSINESS PROCESS CYCLES: <ul style="list-style-type: none"> ➤ Business Cycle Give–Get Chart; ➤ What is Accounting Information System? ➤ Components of an AIS & General Model for AIS; ➤ AIS and Business Functions; ➤ AIS versus MIS & AIS Subsystems; 		1
	March - 8 th Lecture -4	DATA PROCESSING CYCLE: <ul style="list-style-type: none"> ➤ Data Input-Capture & Data Input-Accuracy and Control; ➤ Paper-Based Source Documents & Computer Based Storage; ➤ File Types & Information needs and Business Processes; ➤ Interaction with External and Internal; 		
3	March- 13 th Lecture -5	BUSINESS CYCLES: <ul style="list-style-type: none"> ➤ Revenue cycle; ➤ Expenditure cycle; ➤ Production cycle; ➤ Human resources/payroll cycle; ➤ Financing & general ledger cycle, ➤ ERP Systems; 		1 & 2
	March- 15 th Lecture -6	SYSTEMS DOCUMENTATION TECHNIQUES: <ul style="list-style-type: none"> ➤ What Is Documentation? ➤ Data Flow Diagrams & and Symbols; ➤ DFD Creation Guidelines; ➤ Flowchart Symbol Categories; ➤ Types of Flow Charts; ➤ Differences Between DFDs and Flowcharts; 		
20-24 March		Nawroz Break		
4	March- 27 th Lecture -7	INTERNAL CONTROL & AIS: <ul style="list-style-type: none"> ➤ AIS threats & Control Risks & Internal Control System; ➤ Enterprise Risk Management (<i>ERM</i>) Model; ➤ Risk Assessment & Event/Risk/Response Model; ➤ Control & Monitoring Activities; ➤ Segregation of Accounting Duties & System Duties; 	Quiz 1	3



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	March-29 th Lecture -8	AUDITING COMPUTER-BASED INFORMATION SYSTEM: <ul style="list-style-type: none"> ➤ Types of Audits & The Audit Process; ➤ Risk-Based Audit; ➤ Information Systems Audit & Threats; ➤ Program Development and Acquisition; ➤ Program Modification & Source Data and Data Files, 		
5	April -3 rd Lecture -9	THE REVENUE CYCLE: SALES TO CASH COLLECTION: <ul style="list-style-type: none"> ➤ The Revenue Cycle Flow Chart; ➤ Revenue Cycle Activities: ➤ Collects cash in receipt for those sales; ➤ General Revenue Cycle Threats & Controls; 	HW 1	4
	April 5 th Lecture-10	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
6	April- 10 th Lecture-11	THE REVENUE CYCLE: SALES TO CASH COLLECTION: <ul style="list-style-type: none"> ➤ Sales Order Entry Steps: ➤ Shipping Steps: ➤ Billing Steps: 	Quiz 2	4
	April-12 th Lecture-12	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
		Midterm exam week		
7	April -24 th Lecture -13	THE EXPENDITURE CYCLE-PURCHASE to CASH PAYMENTS: <ul style="list-style-type: none"> ➤ The Expenditure Cycle Flow Chart; ➤ Expenditure Cycle Activities ➤ Expenditure Cycle General Threats & Controls; 	HW 2	5
	April -26 th Lecture 14	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
8	May 1 st Lecture 15	THE EXPENDITURE CYCLE-PURCHASE to CASH PAYMENTS: <ul style="list-style-type: none"> ➤ Ordering & Receiving Threats & Controls; ➤ Invoice Processing; ➤ Advantages of Voucher System; ➤ Cash Disbursement Threats & Controls; 	Quiz 3	5
	May -3 rd Lecture-16	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
9	May- 8 th Lecture 17	THE PRODUCTION CYCLE: <ul style="list-style-type: none"> ➤ Production Cycle Flow Chart; ➤ Production Cycle & Activities 		6
	May -10 th Lecture-18	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
Thursday 12 th May 2016		Site visit to one local corporation company to have general idea about the used accounting information system then submit a report about that system.		
10	May -15 th Lecture-19	THE PRODUCTION CYCLE: <ul style="list-style-type: none"> ➤ Production Cycle General Threats & Controls; ➤ Product Design Threats & Controls; ➤ Planning and Scheduling Threats & Controls; ➤ Production Operations Threats & Controls; ➤ Cost Accounting Threats & Controls; 	HW 3	6
	May -17 th	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		



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	Lecture-20			
11	May -22 nd Lecture-21	THE HUMAN RESOURCES & PAYROLL CYCLE: <ul style="list-style-type: none"> ➤ HRM and Payroll Cycle Flow Chart; ➤ Update master data; ➤ Validate time and attendance; ➤ Discharge of employees due to voluntary or involuntary termination; 	Quiz 4	7
	May -24 th Lecture-22	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
12	May -29 th Lecture-23	THE HUMAN RESOURCES & PAYROLL CYCLE: <ul style="list-style-type: none"> ➤ Prepare payroll; ➤ Distribute payroll; ➤ Disburse taxes and miscellaneous deductions; ➤ HRM and Payroll General Threats & Controls; 	HW 4	7
	May -31 st Lecture-24	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
13	June- 5 th Lecture-25	GENERAL LEDGER & REPORTING SYSTEM: <ul style="list-style-type: none"> ➤ General Ledger and Reporting Flow Chart; ➤ Primary function is to collecting and organizing; ➤ The accounting cycle activities; 		8 & 9
	June -7 th Lecture-26	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
14	June-12 th Lecture-27	GENERAL LEDGER & REPORTING SYSTEM: <ul style="list-style-type: none"> ➤ Update general ledger; ➤ Post adjusting entries; ➤ Prepare financial statements & management reports; ➤ General Ledger and Reporting General Threats & Controls; 		8 & 9
	June -14 th Lecture-28	PRACTICAL COMPUTERIZED SOFTWARE APPLICATIONS:		
15	June- 19 th Lecture-29	Revision for both theoretical and practical parts.		1-9
	June - 21 st Lecture-30			
June 2016		Final exam week		

Data	Name	Designation	Signature	Date
Prepared by	Professor Dr. Kamal Al-Nakib	Lecturer,		27/03/2016
Approved by	Dr. Mustafa Hussan	Acting Chairman of Accounting Department		31/03/2016
Confirmed by	Dr. Alan Noori	QAAO Coordinator		31/03/2016