Advanced Accounting Information Systems

Instructor: Dr. Audeh ahmad bani ahmad audehahmad@yahoo.com

Course Information: This course examines the use of computer-based information systems in carrying out the accounting functions of the organization. There is a particular emphasis on auditibility and security issues in this advanced course

All assignments and any other documents should be on paper

Text : Romney& Steinbart, Accounting Information Systems, latest ed. Prentice-Hall,

- -Hall, James. A.,(2004), Accounting Information Systems, 4th Edition ,Ohio,Thomson Co.
- -Moscove, Stephen A. and Simkin, Mark G. (2000), Accounting Information Systems: Concept and Practice for Effective Decision Making, N. Y, Irwin.

Readings:

- Amer, T.S., (1994), Discussion of Modeling Conversion Process Events, Journal of Information Systems, Vol.8, No.1, Spring, pp.55-58.
- Amer, T.S., (1994), Discussion of Modeling Conversion Process Events, Journal of Information Systems, Vol.8, No.1, Spring, pp.55-58.
- McCarthy, W. E., (1982), “The REA accounting model: A generalized framework for accounting systems in a shared data environment”, The Accounting Review, Vol. LVII, No, 3, July,pp554-577
- Seddon, Peter B.(1996), "An Architecture for Future Computer – Based Accounting Systems", Journal of Information Systems, Vol.10, No.1, Spring, pp 1-25
- Westland, J. Christopher, (1992), Reporting Strategies for "Events" Accounting, Journal of Information Systems, Spring, Vol. 8 ,No. 1 ,pp. 32-46

Purpose: This course seeks to do many things--prepare future accountants and MIS professionals to support accounting information systems. Further, we want to make sure that you understand the special security, control, and auditing requirements for accounting systems. The understanding of accounting information systems and their place in management information systems is also an important part of this course. The student should understand the advantages and disadvantages of computerized accounting systems. Further, the student should understand how to analyze accounting systems and apply the methods of system analysis and software engineering.

exams: There will be a midterm examination and final examination. These are primarily essay examinations. The midterm will be part "in-class" or take-home exam.

Evaluation The Tests, final examinations, and project are weighted:

Midterm25%
Final Examination40%
Paper / Assignments/Participation 35%

Absence: The University rule, see the handbook, will be strictly enforced. If you have to be out for illness, athletic event, or other good reason, please inform the instructor.

Cheating: (see the Handbook for the definition) will, subject to the disciplinary procedures of the college, result in a grade of F for the course.

Topic Outline

week	chapter	subject
1	1	Introduction to accounting information systems
2	7	the basic internal control elements in AIS
3	11	Auditing Computer-Based Information Systems
4	12	The Revenue Cycle: Sales to Cash Collections
5	13	The Expenditure Cycle: Purchasing to Cash Disbursements
6	14	The Production Cycle
7	15	The Human Resources Management and Payroll Cycle
8	16	General Ledger and Reporting System
9	---	Midterm exam
10	17	Database Design Using the REA Data Model
11	20	Introduction to Systems Development and Systems Analysis
12	21	AIS Development Strategies
13	22	Systems Design, Implementation, and Operation
14	---	Enterprise Resource Planning (ERP) systems and AIS implications
15	---	Papers discussion
16	---	Final exam