



جامعة آل البيت

Al al-BAYT UNIVERSITY

Faculty of Finance and Business Administration - Accounting Department

Accounting Information Systems (2) - Course No. (508411) - Credit Hours: 3 (BSc. Level)

First semester: 2015/2016

Dr. Mohammad Hamdan

1. Course Description:

An introduction to accounting information systems and their roles in the accounting environment. Systems covered include manual accounting, computerized accounting, and Internet electronic commerce applications. Emphasis is upon developing students' abilities to understand the processing of accounting data and the controls that are necessary to assure accuracy and reliability of the data processed by the accounting system.

2. Course General Objectives:

Upon successful completion of this course, the student will have reliably demonstrated the ability to:

1. Explain the role and purpose of an Accounting Information System (AIS)
2. Describe and compare components of a computer-based AIS
3. Discuss the role of fraud, ethics, governance related to AIS
4. Analyze the risk factors and essential elements of internal controls of a business process
5. Describe the audit of a computer-based AIS
6. Illustrate the Systems Development Life Cycle

4. Course Outline:

The course contain of seven chapters, divide as following:

Chapter 1: Auditing Computer-Based Information Systems

After studying this chapter, The student will be able to:

- Describe the scope and objectives of audit work, and identify the major steps in the audit process.
- Identify the objectives of an information system audit, and describe the four-step approach necessary for meeting these objectives.
- Design a plan for the study and evaluation of internal control in an AIS.
- Describe computer audit software, and explain how it is used in the audit of an AIS.
- Describe the nature and scope of an operational audit.

Chapter 2: The Revenue Cycle: Sales to Cash Collections

After studying this chapter, The student will be able to:

- Describe the basic business activities and related information processing operations performed in the revenue cycle.
- Discuss the key decisions that need to be made in the revenue cycle, and identify the information needed to make those decisions.
- Identify major threats in the revenue cycle, and evaluate the adequacy of various control procedures for dealing with those threats.

Chapter 3: The Expenditure Cycle: Purchasing to Cash Disbursements

- Explain the basic business activities and related information processing operations performed in the expenditure cycle.
- Discuss the key decisions to be made in the expenditure cycle, and identify the information needed to make those decisions.
- Identify major threats in the expenditure cycle, and evaluate the adequacy of various control procedures for dealing with those threats.

Chapter 4: The Production Cycle

After studying this chapter, The student will be able to:

- Describe the major business activities and related information processing operations performed in the production cycle.
- Identify major threats in the production cycle and evaluate the adequacy of various control procedures for dealing with those threats.
- Explain how a company's cost accounting system can help it achieve its manufacturing goals.
- Discuss the key decisions that must be made in the production cycle and identify the information required to make those decisions.

Chapter 5: The Human Resources Management and Payroll Cycle

After studying this chapter, The student will be able to:

- Describe the major business activities and related information processing operations performed in the human resources management (HRM)/payroll cycle.
- Discuss the key decisions to be made in the HRM/payroll cycle and identify the information needed to make those decisions.
- Identify the major threats in the HRM/payroll cycle and evaluate the adequacy of various internal control procedures for dealing with them.

Chapter 6: General Ledger and Reporting System

After studying this chapter, The student will be able to:

- Describe the information processing operations required to update the general ledger and to produce reports for internal and external users.
- Identify the major threats in general ledger and reporting activities and evaluate the adequacy of various control procedures for dealing with them.
- Understand the implications of new IT developments, such as XBRL, and changes in external reporting requirements, such as IFRS, for the design and operation of the general ledger and reporting system.
- Discuss how tools like responsibility accounting, balanced scorecards, and graphs can be used to provide information managers need to effectively monitor performance.

Chapter 7: Database Design Using the REA Data Model

After studying this chapter, The student will be able to:

- Discuss the steps for designing and implementing a database system.
- Use the REA data model to design an AIS database.
- Draw an REA diagram of an AIS database.
- Read an REA diagram and explain what it reveals about the business activities and policies of the organization being modeled.

Revision & Papers Evaluation

5. Course Evaluation:

- **Participation, Presentation, & Research (0%)**
- **1st Exam (25%)**
- **2nd Exam (25%)**

- **Final (50%)**

Reading List:

References

(1) M **Romney**, P Steinbart, J Mula, R McNamara, T Tonkin - 2012 (2013). Accounting Information Systems 12th edition.