Module (Course Syllabus) Catalogue

2022-2023

College/ Institute	Erbil Technical college	
Department	Accounting Techniques Department	
Module Name	Accounting information system (AIS)	
Module Code	AIS 702	
Degree	Technical Diploma [ ] Bachelor [*] High Diploma [ ] Master [ ] PhD [ ]	
Semester	Seventh semester	
Qualification	MSc	
Scientific Title	Lecturer	
ECTS (Credits)	6	
Module type	Prerequisite [ ] Core [*] Assist. [ ]	
Weekly hours	4	
Weekly hours (Theory)	(2)hr Class	(75)Total hrs Workload
Weekly hours (Practical)	(2)hr Class	(75)Total hrs Workload
Number of Weeks	12 weeks	
Lecturer (Theory)	Dilshad Aziz Jemal	
E-Mail & Mobile NO.	dilshad.agha@epu.edu.iq - 07504606482	
Lecturer (Practical)	Dilshad Aziz Jemal	
E-Mail & Mobile NO.	dilshad.agha@epu.edu.iq - 07504606482	
Websites		

Course Book

<table>
<tr><td>Course Description</td><td>The practicing accountant should have a thorough knowledge of the processes within an accounting system. Otherwise, it would not be possible to create a system of controls, write procedures, understand where errors are originating, or develop new systems. The Accounting Information Systems course provides the deep background needed to gain proficiency in this area. In addition, there is significant treatment of the many controls integrated into accounting systems. Finally, the course describes the key events in the process of developing and installing a new system. In short, this course is the essential source for the accountant who wants to understand the core functions of an accounting information system.</td></tr>
<tr><td>Course objectives</td><td>The topics covered provide information systems students with a solid understanding of transaction processing systems that they can then build on as they pursue more in-depth study of specific topics such as databases, data warehouses and data mining, networks, systems analysis and design, computer security, and information system controls.</td></tr>
<tr><td>Student's obligation</td><td>Students to learn and get fully knowledge of this subject, they must prepare themselves before every new lecture and bring all the materials to the class and the attendance and completion of all tests, exams, assignments, reports, essays…etc.</td></tr>
<tr><td>Required Learning Materials</td><td>Different forms of teaching will be used to reach the objectives of the matter: power point presentations for the head titles and definitions, classification of material, beside exercises and problem solution, furthermore, will be asked student to do homework and doing reports or assignments, Classroom time will consist of one or all the following: lecture, question and answer, group discussions and class exercises and problems. Work may be done individually or in small groups. The readings will come from the required text. Lectures and discussions will enable the Lecturer and the students to expand on and clarify the material presented in the readings. There will be writing assignments.</td></tr>
<tr><td>Evaluation</td><td>
<table>
<tr><th colspan="2">Task</th><th>Weight (Marks)</th><th>Due Week</th><th>Relevant Learning Outcome</th></tr>
<tr><td colspan="2">Paper Review</td><td></td><td></td><td></td></tr>
<tr><td rowspan="4">Assignment</td><td>Homework</td><td>%10</td><td>1 - 10</td><td></td></tr>
<tr><td>Class Activity</td><td>%2</td><td>1 - 10</td><td></td></tr>
<tr><td>Report</td><td>%8</td><td>4 - 6</td><td></td></tr>
<tr><td>Seminar</td><td></td><td></td><td></td></tr>
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		Essay			
		Project	%8	5 - 7	
	Quiz		%8	1 - 10	
	Lab.				
	Midterm Exam		%24		
	Final Exam		%40		
	Total		%100		
Specific learning outcome:	• Recognize the components of an accounting information system, and how it can be used. • Identify the characteristics of data. • Recognize different types of business processes. • Describe the nature of a give-get exchange. • Describe the data processing cycle. • Recognize different types of source documents. • Differentiate between the different types of ledgers and their contents. • Specify where accounts are categorized within the chart of accounts. • identify the flow of information through the sales cycle, as well as the use of various documents within it. • Recognize the components of the expenditure cycle and the failures that can arise from having incorrect data in it. • Recognize the components of the production cycle and the failures that can arise from having incorrect data in it. identify the various documents and reports used in the human resources cycle • Identify the contents of the financial statements. • Recognize the formatting changes that can be used to enhance the relevance of reported information.			

Course References:	Romney, M. B., Steinbart, P. J., Mula, J. M., McNamara, R., and Tonkin, T. (2013) Accounting Information Systems, Pearson. ISBN: 978-1-4425-4259-4.

Course topics (Theory)	Week	Learning Outcome
Accounting information system an overview: system Goal conflict and goal congruence (similarity) Data, information and information technology, value of information	1	
Characteristic of useful information, information needs business. Business process: Transaction, transaction process, give – get exchange	2	
Transaction cycle: a brief description of revenue cycle, expenditure cycle, production cycle, human resources cycle and financing cycle.	3	
Accounting information system and its components and business function to be fulfilled. Adding value to organizations through AIS and its impact on decision making	4	
The role of AIS in the value chain, value chain, support activity, primary activity, and supply chain.	5	
The data processing: data processing cycle, source document, turnaround document, source data and source data automation	6	
Data storage: General ledger, subsidiary ledger, control account, coding, sequence coding, bloke codes, and group codes as well as mnemonic codes. Chart of accounts.	7	
AIS in Application: Revenue cycle, sales order, electronic data interchange, credit limit, account ting receivable aging report, back order picking ticket, picking slip, bill of lading, sales invoice, open invoice method, balance forward method and monthly statement.	8	
Expenditure and purchase cycle: reorder point, Material requirement planning, just in time, purchase requestion, purchase order, blanket order, vender managed inventory, kickbacks, receiving report, debit memo, disbursement system,	9	
Production cycle: bill of material, operation list, manufacturing resourcing planning, lean manufacturing, master production schedule, production order, material requestion, move tickets,	10	
Human resources cycle, knowledge management system, timecard, time sheet, payroll register, flexible benefit plan,	11	
General ledger and reporting cycle: journal voucher file, trial balance, the audit trail, Responsibility accounting, flexible budget	12	

Practical Topics	Week	Learning Outcome
Charts – Figures – problems and Examples: Accounting information system an overview: system Goal conflict and goal congruence (similarity) Data, information and information technology, value of information	1	
Charts – Figures – problems and Examples: Characteristic of useful information, information needs business. Business process: Transaction, transaction process, give – get exchange	2	
Charts – Figures – problems and Examples: Transaction cycle: a brief description of revenue cycle, expenditure cycle, production cycle, human resources cycle and financing cycle.	3	
Charts – Figures – problems and Examples: Accounting information system and its components and business function to be fulfilled. Adding value to organizations through AIS and its impact on decision making	4	
Charts – Figures – problems and Examples: Charts – Figures – problems and Examples: The role of AIS in the value chain, value chain, support activity, primary activity, and supply chain.	5	
Charts – Figures – problems and Examples: The data processing: data processing cycle, source document, turnaround document, source data and source data automation	6	
Charts – Figures – problems and Examples: Data storage: General ledger, subsidiary ledger, control account, coding, sequence coding, bloke codes, and group codes as well as mnemonic codes. Chart of accounts.	7	
Examples of Documents: AIS in Application: Revenue cycle, sales order, electronic data interchange, credit limit, account ting receivable aging report, back order picking ticket, picking slip, bill of lading, sales invoice, open invoice method, balance forward method and monthly statement.	8	
Examples of Documents: expenditure and purchase cycle: reorder point, Material requirement planning, just in time, purchase requestion, purchase order, blanket order, vender managed inventory, kickbacks, receiving report, debit memo, disbursement system,	9	
Examples of Documents: Production cycle: bill of material, operation list, manufacturing resourcing planning, lean manufacturing, master production schedule, production order, material requestion, move tickets,	10	
Examples of Documents: Human resources cycle, knowledge management system, timecard, time sheet, payroll register, flexible benefit plan,	11	

Examples of Documents: General ledger and reporting cycle: journal voucher file, trial balance, the audit trail, Responsibility accounting, flexible budget	12	

Questions Example Design

Compositional: -What are the tools of Documentation count and explain it? - Explain sales order entry in details? -Why the account information system is important?

Multiple choice: 1. Data differ from information in which way? a. Data are output, and information is input. b. Information is output, and data are input. c. Data are meaningful bits of information. d. There is no difference

Matching:

1. Relevant

a. The report was carefully designed so that the data constrained in the report became information to the reader.

2. Reliable

b. The manager was working one weekend and needed to

Extra notes:

External Evaluator