

NUS Business School
National University of Singapore

Semester 2, AY2017/18
ACC1006 – Accounting Information Systems (AIS)
Module Outline

Course Facilitator: Ms. Susan See Tho (susan.seetho@nus.edu.sg, #07-11 MRB)
Consultation: Email by appointment

ABOUT THIS MODULE

This course provides a foundational insight to how businesses are run and accounted for; how data is captured and managed; as well as how systems are implemented and maintained in businesses. It also underpins the understanding of higher level ACC modules relating to corporate governance, assurance & attestation, and risk management.

MODULE PRE-REQUISITES

ACC1002 Financial Accounting - all learners reading ACC1006 should possess adequate knowledge on financial accounting principles. Learners should also be familiar with accounting double entries and preparation of financial reports, in particular, the trial balance, the statement of comprehensive income and the statement of financial position.

LEARNING OUTCOME

1. Explain the importance of AIS from the standpoints of accounting and business value chain
2. Construct the general ledger, account coding mechanisms, accounting records and reports that are supported by AIS
3. Evaluate the adequacy of processes in business transaction cycles
4. Apply internal control mechanisms to business processes
5. Apply database management techniques and systems development life cycle to businesses
6. Explain the key elements and functionality of enterprise resource planning (ERP) and electronic commerce systems
7. Discuss the significance of emerging developments impacting AIS

MODES OF TEACHING & LEARNING

The facilitator conducts this course in a blended learning mode.

Each week's topic consists of several sub-topics. Most or all sub-topics will be delivered online using multimedia and reading materials; and subsequently reinforced in the weekly sectional classes that require learners to solve problems in groups.

Learners who perform well typically put in consistent effort throughout the semester via the following:

a. Independent, self-directed learning before class

Students who perform well complete the assigned preparations independently before sectional classes. The assigned preparations comprise selected reading references and online learning materials. This is essential for good quality class participation and group work.

b. Timely access to IVLE postings

ACC1006 has been set up in IVLE. Students who perform well ensure that they have IVLE access to this module, and stay attentive to announcements, assigned tasks, and forum postings (if any) on IVLE. Their IVLE accounts are also appropriately linked to frequently accessed email accounts.

c. Regular attendance and active contribution in sectional classes

Sectional classes consist mainly of facilitated discussions and problem solving activities. Students who perform well attend sectional classes regularly with active participation.

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REFERENCES

The course facilitator will provide relevant references for each week's topic.

CLASS TIMETABLE

Sectional Name	Day	Time	Venue
J1	Mondays	0900-1200	BIZ2-0509

TENTATIVE COURSE SCHEDULE (Jan – Apr 2018)

Week Count	Week Beginning	Topics / Activities
1	15 Jan	AIS Foundation – Introduction to AIS and System of Journals & Ledgers
2	22 Jan	AIS Foundation – Introduction to AIS and Internal Controls
3	29 Jan	Revenue Cycle
4	5 Feb	Expenditure Cycle: General Purchase, Fixed Assets, Human Resource
5	12 Feb	Conversion Cycle Quiz 1 (tentative)
6	19 Feb	Group Project Week Due: Interim Submission of project plan
	26 Feb	Recess Week
7	5 Mar	ERP, E-commerce and Database Management – Part I
8	12 Mar	ERP, E-commerce and Database Management – Part II
9	19 Mar	Systems Development Life Cycle – Part I Quiz 2 (tentative)
10	26 Mar	Systems Development Life Cycle – Part II
11	2 Apr	Group Project Week (mode to be further defined)
12	9 Apr	Emerging Developments for AIS; Course Wrap-up Due: Submission of Group Project
13	16 Apr	Group Project Sharing & Critique (mode to be further defined) Due: Group Project Critique
	23 Apr	Reading Week
	10 May 9am	Final Examination (E-Exam)

ASSESSMENT COMPONENTS

Your final grade will be determined on the following basis:

Group Work in Class	15%
Group Project	25%
Class Participation	10%
Class Quizzes	20%
Final Examination	30%
Total	100%

The details for each assessment component will be released when module commences.