

Semester 1, AY2019/20  
ACC2709 – Accounting Information Systems (AIS)  
Module Outline

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**Consultation:** Email by appointment  
**Class Time & Location:** (to be confirmed by the School)

## 1. OVERVIEW

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.

You can enroll into ACC2709 if you have read and passed one of the following modules: ACC1701/ACC1701X (Accounting for Decision Makers), ACC1002 (Financial Accounting, syllabus prior to AY2017), or EC2204 (Financial Accounting for Economists). All learners reading ACC2709 should possess adequate knowledge on financial accounting principles. They should 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.

For BAC students from cohort 2017 onwards, ACC2709 is read either as a pre-requisite or co-requisite of ACC3701 (Assurance and Attestation).

This module is content heavy. It requires upfront, consistent commitment in pre-class preparatory work in at least the first 8-9 weeks of the module. The module's assessments will involve several sessions of working together in different groups; hence the ability in contributing within a team setting is of utmost importance to your learning.

## 2. MODULE OBJECTIVES

The key objectives of this module are:

- i. Explain the importance of AIS from the standpoints of accounting and business value chain
- ii. Construct the general ledger, account coding mechanisms, accounting records and reports that are supported by AIS
- iii. Evaluate the adequacy of processes in business transaction cycles
- iv. Apply internal control mechanisms to business processes
- v. Apply database management techniques and systems development life cycle to businesses
- vi. Explain the key elements and functionality of enterprise resource planning (ERP) and electronic commerce systems
- vii. Discuss the significance of cybersecurity issues and emerging business developments impacting AIS

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3. **ASSESSMENT COMPONENTS**

Your final grade will be determined on the basis shown below. Detailed requirements of each assessment component will be issued at the start of the semester.

Component	Assessment Component	Weightage
Individual	Class Participation	5%
	Quizzes 1, 2, 3	20%
	Final Exams	30%
Group	In-Class Group Work / Presentations	10%
	Integrative Group Project	35%
	<b>TOTAL</b>	<b>100%</b>

4. **COURSE SCHEDULE (Aug-Dec 2019)**

Week	Week Beginning	Topics / Activities
1	12 Aug	AIS Foundation – Introduction to AIS and System of Journals & Ledgers <i>(Note: classes may be affected by the Hari Raya Haji public holiday if lessons are scheduled for Monday 12 Aug)</i>
2	19 Aug	AIS Foundation – Introduction to AIS and Internal Controls <b>Examsoft / Examplify familiarization session by NUS CIT</b>
3	26 Aug	Revenue Cycle Expenditure Cycle: Part 1 (General Purchase & Fixed Assets) <b>Mini Quiz 1</b>
4	2 Sep	Expenditure Cycle: Part 2 (Human Resource) / Conversion Cycle
5	9 Sep	ERP, E-commerce and Database Management – Part I
6	16 Sep	ERP, E-commerce and Database Management – Part II <b>Mini Quiz 2</b> <b>Integrative Group Project - project plan and interview questions due this week</b>
	<b>21-29 Sep</b>	<b>Recess</b>
7	30 Sep	Systems Development Life Cycle – Part I
8	7 Oct	Systems Development Life Cycle – Part II <b>Mini Quiz 3</b>
9	14 Oct	Integrative Group Project Week (Consultation by project groups)
10	21 Oct	Integrative Group Project Week (Report) <b>Integrative Group Project – Report due this week</b>
11	28 Oct	Integrative Group Project Week (Peer Critique) <b>Integrative Group Project – Peer critique due this week</b> <i>(Note: classes may be affected by the Deepavali public holiday if lessons are scheduled for Monday 28 Oct)</i>
12	4 Nov	Cybersecurity and other contemporary developments
13	11 Nov	Course Wrap-Up; Final Examination Preparation
	<b>16-22 Nov</b>	<b>Reading Week</b>
	<b>23 Nov-7 Dec</b>	Final Examination (E-Exam) <i>(Date to be assigned by the University)</i>

## 5. MODE OF TEACHING & LEARNING

The facilitator conducts this course using a blended learning mode. Each week's topic, comprising several sub-topics, will be delivered online using multimedia and reading materials. A series of slides will accompany the videos and these slides serve to facilitate your note-taking while watching the videos. There will be no lecture slides offering pure content for reading. To prepare for each week's sectional class, you should watch the videos and read the materials uploaded on LumiNUS, actively create your own notes, and connect your learning points together.

The concepts will then be reinforced in the weekly sectional classes, through facilitated discussions and group work.

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 LumiNUS postings**

ACC2709 has been set up in LumiNUS. Students who perform well ensure that they have LumiNUS access to this module, and stay attentive to announcements, assigned tasks, and forum postings (if any) on LumiNUS. Their LumiNUS 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.

## 6. REFERENCES

The course facilitator will provide relevant references for each week's topic via LumiNUS, where relevant.

## 7. **ACADEMIC HONESTY & PLAGIARISM**

*(extracted from: The NUS Code of Student Conduct, <http://nus.edu.sg/osa/resources/code-of-student-conduct.html>)*

### **NUS Code of Student Conduct**

As a widely respected institution of higher learning, the National University of Singapore (NUS) is dedicated to cultivating academic and personal excellence in a way that is inclusive and supportive, where communal values as well as the dignity and rights of each person are respected.

NUS students are expected to maintain and uphold the highest standards of integrity and honesty at all times, as well as embrace community standards, diversity and mutual respect for one another, both within the University and the wider Singapore community.

The Code of Student Conduct is intended to guide students' conduct in both the academic and non-academic aspects of their University life by providing an overview of the behaviour generally expected of them as members of the University community. It is meant to serve as a broad framework, and should not be treated as an exhaustive list.

In line with the above, the University expects students to uphold both the spirit and letter of the Code of Student Conduct at all times.

### **Academic, Professional, and Personal Integrity**

The University is committed to nurturing an environment conducive for the exchange of ideas, advancement of knowledge and intellectual development. Academic honesty and integrity are essential conditions for the pursuit and acquisition of knowledge, and the University expects each student to maintain and uphold the highest standards of integrity and academic honesty at all times.

The University takes a strict view of cheating in any form, deceptive fabrication, plagiarism and violation of intellectual property and copyright laws. Any student who is found to have engaged in such misconduct will be subject to disciplinary action by the University. Plagiarism is 'the practice of taking someone else's work or ideas and passing off as one's own' (The New Oxford Dictionary of English). The University and School will not condone plagiarism. At the minimum standard, students have the obligation to make clear to the assessor which is his/her own work, and which piece(s) of work to be attributed to other(s). Otherwise, your assessor is entitled to assume that everything being presented for assessment is being presented as entirely his/her own work.

It is important to note that all students share the responsibility of protecting the academic standards and reputation of the University. This responsibility can extend beyond each student's own conduct, and can include reporting incidents of suspected academic dishonesty through the appropriate channels. Students who have reasonable grounds to suspect academic dishonesty should raise their concerns directly to the relevant Course Coordinator, Head of Department, Dean of Faculty, Registrar, Vice Provost or Provost.