

Semester 2, AY2020/21
ACC2709 – Accounting Information Systems (AIS)
Module Outline

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Consultation: Email by appointment

Class Time & Location:

Day	Time (hrs)	Location	Class Name
Monday	0830-1130	Biz2-0510	A1
Monday	1200-1500	Biz2-0510	A2
Monday	1500-1800	Biz2-0510	A3

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. ACC2709 is the pre-requisite of ACC3701 (Assurance and Attestation).

You can enroll into ACC2709 if you have read and passed one of the following modules: ACC1701/ACC1701X (Accounting for Decision Makers) 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 as well as the statements of comprehensive income, financial position, and cash flows.

This module can be challenging to many of you in terms of content heaviness and the need to synthesize the topics learnt over the weeks. 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 significant amount of group work in real world setting; 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. Articulate the construct of the general ledger, account coding mechanisms, accounting records and different reports that are supported by AIS
- iii. Evaluate the adequacy of processes in business transaction cycles
- iv. Apply internal control mechanisms to organizational processes
- v. Apply database management and systems development life cycle principles to businesses and organizations
- vi. Explain the key elements and functionalities of the enterprise resource planning (ERP) and electronic commerce systems
- vii. Apply cybersecurity principles and concepts in the context of AIS

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3. **ASSESSMENT COMPONENTS**

Your final grade will be determined on the basis shown below. Further information of each assessment component shall be provided when class starts.

Component	Assessment Component	Weightage
Individual	Class Participation	5%
	Mid-term assignment	15%
	Final Exams	35%
Group#	Integrative Group Project	35%
	Group Assignments (fortnightly)	10%
	TOTAL	100%

The groupings for Integrative Group Project and the Group Assignments will be different.

4. **COURSE SCHEDULE (Jan-May 2021)**

The module will be assessed and conducted over the regular semester.

Week	Date	Topics / Activities
1	11/1	AIS Foundation – Introduction to AIS and System of Journals & Ledgers
2	18/1	AIS Foundation – Introduction to AIS and Internal Controls
3	25/1	Revenue Cycle Expenditure Cycle: Part 1 (General Purchase & Fixed Assets)
4	1/2	Expenditure Cycle: Part 2 (Human Resource) / Conversion Cycle
5	8/2	ERP, E-commerce and Database Management – Part I (This session includes hands-on exposure to an enterprise resource planning system.)
6	15/2	ERP, E-commerce and Database Management – Part II Mid-term assignment due this week – on 19 Feb 2021, 5pm (Singapore Time)
	20/2-27/2	Recess Week
7	1/3	Systems Development Life Cycle – Part I
8	8/3	Systems Development Life Cycle – Part II AIS and Cybersecurity – Part I
9	15/3	AIS and Cybersecurity – Part II
10	22/3	Integrative Group Project Week. Consultation with module instructor by project groups.
11	29/3	Integrative Group Project Week. Report consolidation and writing week. Group Project Report due this week – on 29 March 2021, 5pm (Singapore Time)
12	5/4	Integrative Group Project Week (Peer Critique) Peer Critique of Group Project due this week – on 5 April 2021, 5pm (Singapore Time)
13	12/4	Course Wrap-Up; Final Exam Briefing
	17/4-23/4	Reading Week
	28/4/21, 1pm (Singapore Time)	Final Examination (Held face-to-face on-site in NUS campus using Exemplify)

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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 face-to-face classes, through facilitated discussions and activities.

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 each sectional class. The assigned preparations comprise selected reading references and online learning materials. This is essential for good quality participation in class.

b. Regular, deep reflection of module topics

The topics covered in ACC2709 are highly applicable to our daily lives. Students who do well are able to reflect deeply on how the topics apply to their personal experiences and observations – both past and current ones.

c. 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.

d. Regular attendance and active contribution in sectional classes

Sectional classes consist mainly of facilitated discussions and 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.