National University of Singapore
NUS Business School
Department of Accounting

Semester 2, AY2021/22
ACC2709 – Accounting Information Systems (AIS)
Module Outline

Faculty: Ms. Susan See Tho (susan.seetho@nus.edu.sg)
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Consultation: Email by appointment

Class Time & Location:

Day	Time (hrs)	Location	Class Name
Monday	0830-1130	MRB-0202	A1
Monday	1200-1500	MRB-0202	A2
Monday	1500-1800	MRB-0202	A3

1. **OVERVIEW**

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

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

You can register for ACC2709 if you have read and passed one of the following modules: ACC1701/ACC1701X (Accounting for Decision Makers) or EC2204 (Financial Accounting for Economists). You should possess adequate knowledge of financial accounting principles. You should also be familiar with accounting double entries and the preparation of financial reports, particularly the trial balance and the statements of comprehensive income, financial position, and cash flows.

This module can be challenging to many students, considering its 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 to 9 weeks of the semester in which it is taught.

The module's assessments will involve a significant amount of group work in a real-world setting; hence, your ability to contribute within a team setting is important to your learning.

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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 basic cybersecurity concepts in the context of AIS.
   viii. Explore the influences on AIS arising from contemporary developments in businesses.

3. **ASSESSMENT COMPONENTS**

Your final grade will be determined on the basis shown below. The module coordinator shall furnish further information about each assessment component during Academic Week 1.

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

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

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4. COURSE SCHEDULE (Jan-May 2022)

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

Week	Date (dd/mm)	Topics / Activities
1	10/01	AIS Foundation – Introduction to AIS and System of Journals & Ledgers
2	17/01	AIS Foundation – Introduction to AIS and Internal Controls
3	24/01	Revenue Cycle; Expenditure Cycle: Part 1 (General Purchase & Fixed Assets)
4	31/01	System of Journals & Ledgers applied in Revenue & Expenditure (Part 1) Cycles
5	07/02	Expenditure Cycle: Part 2 (Human Resource) Conversion Cycle Group Assignment to be presented in class on 7 Feb 2022
6	14/02	ERP, Electronic Commerce and Database Management Concepts (This session includes hands-on exposure to an enterprise resource planning system.) Mid-term assignment due on 18 Feb 2022, 5 pm (Singapore Time)
	19/02-27/02	**Recess Week**
7	28/02	Systems Development Life Cycle – Part I
8	07/03	Systems Development Life Cycle – Part II
9	14/03	AIS and Cybersecurity
10	21/03	AIS and Contemporary Developments in Business
11	28/03	Integrative Group Project Week. (Part 1: Report writing week) Report of Integrative Group Project due this week – on 30 March 2022, 5 pm (Singapore Time)
12	04/04	Course recap; Final Exam Briefing Group Assignment to be presented in class on 4 April 2022
13	11/04	Integrative Group Project Week (Part 2: Peer Critique week) Peer Critique of Integrative Group Project due on 13 April 2022, 5 pm (Singapore Time)
	16/04-22/04	**Reading Week**
	23/04, 1pm	Final Examination (In-person electronic exams using Examplify – details to be confirmed)

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5. MODE OF TEACHING & LEARNING

The facilitator conducts this course using a blended learning model. Each week's topic, comprising several sub-topics, will be delivered via multimedia, reading materials, and class instruction.

For multimedia resources, a series of slides will accompany the videos. These slides are optional for you to use. They 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, learners should watch the multimedia, read the materials uploaded on LumiNUS, and actively create his/her own notes to connect the learning points together. The concepts are then reinforced in the weekly sectional in-person 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**
   Learners 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. Learners who do well can 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 is set up in LumiNUS. Learners who perform well ensure that they regularly access this module on LumiNUS. They also stay attentive to announcements, assigned tasks, and forum postings (if any) on LumiNUS.

d. **Regular attendance and active contribution in-person classes**
   In-person classes comprise lectures, facilitated discussions, and class activities. Learners 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 appropriate.

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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.

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Enforcement of Academic Honesty in ACC2709

For purposes of ACC2709, some or all of the following measures are implemented to enforce academic honesty:

1) Anti-plagiarism.

i) Plagiarism checks will be applied (using Turnitin) to assignments submitted into LumiNUS submission folders. Such assignments are: mid-term assignment, group project report, group peer critique report, and group assignments.

ii) For forum entries and presentations, learners can highlight to the facilitator other learners' work which are copied from elsewhere but not attributed to the original sources.

2) Cheating prevention.

i) Questions set in pop quizzes (if any) and final exams (if remotely proctored) will be randomized and navigated forward-only (i.e. cannot move backwards to earlier questions).

ii) For pop quizzes (if any), students are required to use their phones to video record a view of themselves and the test environment during the short pop quiz duration. The recorded view should comprise the student's full head, upper torso, laptop and a part of the table used for the quiz. Students will be subject to random spot checks and will be required to submit the recorded video into a confidential LumiNUS submission folder. Zero marks for the pop quiz would given if the video is not submitted upon request; or if the student is found to be communicating to someone else (other than the Module Coordinator) on matters relating to the quiz.

iii) Electronic exams will deploy candidate monitoring and identification mechanisms, for example: ExamMonitor, ExamID, Respondus lockdown.

iv) Both remote and in-person final exams will be invigilated.

3) Whistle blowing policy.

Students who are aware of attempts by others who compromise on academic integrity are welcomed to write to Ms Susan See Tho (susan.seetho@nus.edu.sg) confidentially using their NUS email and with evidences provided. Anonymous emails will be disregarded. By virtue of the whistle blowing policy, it means that the identity of whistle blowers will be kept protected.