

**Faculty:** Associate Professor Susan See Tho ([susan.seetho@nus.edu.sg](mailto:susan.seetho@nus.edu.sg))

**Email:** [susan.seetho@nus.edu.sg](mailto:susan.seetho@nus.edu.sg)

**Contact Number:** 66012456

**URL:** <http://bizfaculty.nus.edu/faculty-profiles/341-soat-ching>

**Consultation:** Email by appointment

**Class Time & Location:**

Day	Time (hrs)	Location	Class Name
Monday	0830-1130	MRB-0305	SA1

**1. OVERVIEW**

This course provides a foundational insight into how business transactions 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 courses 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 courses: 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 course 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 for at least the first 9 to 10 weeks of the semester. Students should take this into consideration when planning for their semestral study load.**

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

## 2. COURSE OBJECTIVES

The key objectives of this course 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 (SDLC) principles in varying business contexts.
- 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 of contemporary developments in businesses on AIS.

## 3. ASSESSMENT COMPONENTS

Your final grade will be determined on the basis shown below.

The course coordinator shall furnish further information about each assessment component and the expectations for academic integrity approximately two weeks before the start of the semester.

Component	Assessment Component	Weightage
Individual	Class Participation	10%
	Assignment 1: Midterm Essay	5%
	Assignment 2: AIS Learning Journal	15%
	Final Exams	30%
	Appraisal by Project Peers – Individual Performance in Group Project	10%
Group	Group Project – Presentation (Recorded Video)	30%
	<b>TOTAL</b>	<b>100%</b>

4. **COURSE SCHEDULE of Semester 2, AY23/24 (Jan-Apr 2024)**

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

Week	Date (dd/mm)	Topics / Activities
1	15/01	AIS Foundation – Introduction to AIS and System of Journals & Ledgers
2	22/01	AIS Foundation – Introduction to AIS and Internal Controls
3	29/01	Revenue Cycle Expenditure Cycle: Part 1 (General Purchase)
4	05/02	Expenditure Cycle: Part 2 (Fixed Assets) Expenditure Cycle: Part 3 (Human Resource); Production/Conversion Cycle (Part 1)
5	12/02 <i>(CNY Public holiday)</i>	Production/Conversion Cycle (Part 2) System of Journals & Ledgers applied in Revenue & Expenditure Cycles <i>Mid-term Essay (5%) due this week (deadline TBC)</i>
6	19/02	ERP, Electronic Commerce and Database Management Concepts  (This session includes experiential learning with a live enterprise resource planning (ERP) system.)
	<b>24/02-03/03</b>	<b>Recess Week</b>
7	04/03	Systems Development Life Cycle – Part I;
8	11/03	Systems Development Life Cycle – Part II;
9	18/03	Group Project Week <i>Group Project (30%) and Peer Appraisal of Indiv Performance in Group Project (10%) due on this week (deadline TBC)</i>
10	25/03	AIS and Cybersecurity
11	01/04	AIS and Contemporary Developments in Business
12	08/04	Course recap / final exam briefing
13	15/04	AIS Journal Writing Week / Course consultation  <i>Learning Journal (15%) due this week (deadline TBC)</i>
	<b>20/04-26/04</b>	<b>Reading Week</b>
	<b>02/05, 1pm</b>	<i>Final Examination (In-person electronic exams using Examplify, 2h)</i>

## 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 for note-taking while watching the video. There will be no lecture slides or video transcripts offering just content for reading. To prepare for each week's sectional class, learners should watch the multimedia, read the materials uploaded in Canvas, 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 course 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 Canvas postings**

ACC2709 is set up in Canvas. Learners who perform well ensure that they regularly access this course's postings on Canvas. They also stay attentive to announcements, assigned tasks, and forum postings (if any) on Canvas.

**d. Regular attendance and active contribution**

In-person classes comprise classroom instruction, 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 Canvas, where appropriate.