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| 1. Course code: | ACC451 | | | 1. Course title: | | | | | | Accounting Systems and Control | | | | | | | | | | | |
| 1. Department: ACCOUNTING | | | | | | | | | | | | | | | | | | | | | |
| 1. Program: B.Sc. in Accounting | | | | | | | | | | | | | | | | | | | | | |
| 1. Course credits: 3-credit hour | | | | | | | | | | | | | | | | | | | | | |
| 1. Course NQF Level: 6-7-8 | | | | | | | | | | | | | | | | | | | | | |
| 1. NQF Credits: TBA | | | | | | | | | | | | | | | | | | | | | |
| 1. Prerequisite: ACC 211 and ACC 221 | | | | | | | | | | | | | | | | | | | | | |
| 1. Lectures Timing & Location: Online | | | | | | | | | | | | | | | | | | | | | |
| 1. Course web page: https://bb.uob.edu.bh/ | | | | | | | | | | | | | | | | | | | | | |
| 1. Course Instructor: Dr. Ali Jaber Email: ajali@uob.edu.bh | | | | | | | | | | | | | | | | | | | | | |
| 1. Office Hours and Location: Online | | | | | | | | | | | | | | | | | | | | | |
| 1. Course coordinator: Dr. Mohamed Yassin Email: myassin@uob.edu.bh | | | | | | | | | | | | | | | | | | | | | |
| 1. Academic year: 2020-2021 | | | | | | | | | | | | | | | | | | | | | |
| 1. Semester: | |  | First | | | | | ✓ | | | Second | | | |  | | Summer | | | | |
| 1. Textbook: Marshall B. Romney & Paul John Steinbart, Accounting Information Systems, Global Edition, 14th Edition. Pearson, 2018. | | | | | | | | | | | | | | | | | | | | | |
| 1. References from the Library (<http://www.ac-knowledge.net/uobv3/1>)   - Robert Hurt, Accounting Information Systems, 2nd ed. McGraw-Hill/Irwin, 2009.  - Mark G. Simkin, Core Concepts of Accounting Information Systems - 13th ed. John Wiley & Sons, Inc. 2015.  - Robert L. Hurt, Accounting Information Systems: Basic Concepts and Current Issues - 4th edition. Richard D. Irwin, Inc. 2016. | | | | | | | | | | | | | | | | | | | | | |
| 1. Other learning resources used (e.g., e-Learning, field visits, periodicals, software, etc.):   Blackboard Material, case studies, research & practitioner articles, supporting videos. | | | | | | | | | | | | | | | | | | | | | |
| 1. Course description (as per the published):   Students will be introduced to: An analysis of systems and procedures; elements of the accounting system; design of books and forms; order procedures; sales procedures; cash receipts and disbursement procedures; accounts receivable procedures; accounts payable and payroll procedures; cost system and reports. | | | | | | | | | | | | | | | | | | | | | |
| 1. Course Intended Learning Outcomes (CILOs): | | | | | | | | | | | | | | | | | | | | | |
| CILOs | | | | | *Mapping to PILOs* | | | | | | | | | | | | | | | | |
| Learning goals | | | | | a. Knowledge | | b. Globalization | | | | | c. Skills | | d. Communication | | | | e. Competencies | | f. Values | |
|  | | | | | a1: General Knowledge | a2: Specific knowledge | b1: International cross-cultural | | b2: Global Perspective | | | c1: Thinking skills | c2: Analytical skills | d1: Communication (Writing) | | d2: Communication (Oral) | | e1: Leadership skills | e2: Teamwork | f1: Ethics | f2: Social responsibility |
| 1. Develop knowledge regarding accounting information system and business processes. | | | | | ✓ | ✓ | ✓ | | ✓ | | |  |  |  | |  | |  |  |  |  |
| 2. Distinguish between manual and computerized accounting information system. | | | | | ✓ | ✓ | ✓ | | ✓ | | |  |  |  | |  | |  |  |  |  |
| 3. Prepare the data flow diagrams and the flowcharts. | | | | | ✓ | ✓ | ✓ | | ✓ | | | ✓ | ✓ |  | |  | |  |  | ✓ | ✓ |
| 4. Design the relational database and to analyze the business transaction cycles. | | | | | ✓ | ✓ | ✓ | | ✓ | | | ✓ | ✓ | ✓ | | ✓ | |  |  | ✓ | ✓ |

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| 1. Course assessment: | | | | |
| *Assessment Type* | ***Details/ Explanation of Assessment in relation to CILOs*** | ***Number*** | ***Weight*** | ***Date (s)*** |
| Continuous Assessment (2-hour) | **Continuous Assessment** | **TBC** | **15%** | **TBC** |
| Engagement Activities  (1-hour) | **Continuous Assessment** | **TBC** | **15%** | **TBC** |
| Examination/ project/assignment/other | **Quizzes** | **2** | **30%** | **Quiz One (23 Mar 2021)**  **CHs 1&2 (TBC)**  **Quiz Two (6 May 2021)**  **CHs 3&4 (TBC)** |
| Case Study | **---** | **---** |  |  |
| Final Examination  (Respondus) |  | **1** | **40%** | **31 May 2021**  **CHs 7,12,13 & 14** |
| Total |  |  | **100%** |  |

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| Description of Topics Covered | |
| *Topic Title*  *(e.g., chapter/experiment title)* | **Description** |
| Chapter 1  Accounting information system | This chapter shows the difference between data and information. It discusses the characteristics of useful information, and the value of information. It explains the role of AIS in a company’s value chain. The chapter also describes what an accounting information system (AIS) is and describe its basic functions |
| Chapter 2  Overview of transaction processing & ERP systems | This chapter describes the four parts of the data processing cycle and the major activities in each cycle. It also explains the documents and procedures. It discusses data storage methods in the computer-based information systems.  It describes how organizations use enterprise resource planning (ERP) systems to process transactions and provide information. |
| Chapter 3  System documentation techniques | This chapter describes how to prepare and use data flow diagrams and flowcharts to understand, evaluate, and document information systems. It also describes how to use the documentation to evaluate internal control systems to identify control strengths and weaknesses and recommend improvements. |
| Chapter 4  Relational database | This chapter explains the importance and advantages of databases, as well as the difference between database and file-based legacy systems. It also explains the difference between logical and physical views of a database. It describes the fundamental concepts of database systems such as DBMS, schemas, the data dictionary, and DBMS languages. It describes what a relational database is and how it organizes data. Also, it creates a set of well-structured tables to properly store data in a relational database. |
| Chapter 7  Control and AIS | This chapter describes the basic control concepts and why computer control and security are important. It describes the major elements in the internal environment of a company and the types of control objectives that companies need to set. It describes control activities commonly used in companies. |
| Chapter 12  The revenue cycle: Sales to cash collections | This chapter describes the basic business activities and related information processing operations performed in the revenue cycle. It discusses the key decisions that need to be made in the revenue cycle, and identify the information needed to make those decisions. It also identifies major threats in the revenue cycle and evaluates the adequacy of various control procedures for dealing with those threats. |
| Chapter 13  The expenditure cycle: Purchasing to cash disbursements | This chapter describes the basic business activities and related information processing operations performed in the expenditure cycle. It also discusses the key decisions to be made in the expenditure cycle, and identify the information needed to make those decisions. It Identifies major threats in the expenditure cycle and evaluate the adequacy of various control procedures for dealing with those threats. |
| Chapter 14  The production Cycle | This chapter describes the major business activities and related information processing operations performed in the production cycle. It explains how a company’s cost accounting system can help to achieve its manufacturing goods. It also identifies major threats in the production cycle and evaluates the adequacy of various control procedures for dealing with those threats. It discusses the key decisions that must be made in the production cycle, and identify the information required to make those decisions. |

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| 1. Weekly Schedule | | | | | |
| *Week* | *Date* | *Topics covered* | *CILOs* | *Teaching Method* | *Assessment* |
| *1* | 7 - 11 Feb | **Chapter 1**  Accounting information system | 1&2 | *2-hour lecture:* | Quiz One + Continuous Assessments |
| *1-hour lecture* |
| *2* | 14 - 18 Feb | **Chapter 1**  Accounting information system | 1&2 | *2-hour lecture:* | Quiz One + Continuous Assessments |
| *1-hour lecture* |
| *3* | |  | | --- | | 21 -25 Feb | | **Chapter 2**  Overview of transaction processing & ERP systems | 1&2 | *2-hour lecture:* | Quiz One + Continuous Assessments |
| *1-hour lecture* |
| *4* | 28 Feb - 4 Mar | **Chapter 2**  Overview of transaction processing & ERP systems | 1&2 | *2-hour lecture:* | Quiz One + Continuous Assessments |
| *1-hour lecture* |
| *5* | 7 - 11 Mar | **Chapter 3**  System documentation techniques | 1,2 & 3 | *2-hour lecture:* | Quiz Two + Continuous Assessments |
| *1-hour lecture* |
| *6* | 14 - 18 Mar | **Chapter 3**  System documentation techniques | 1,2 & 3 | *2-hour lecture:* | Quiz Two + Continuous Assessments |
| *1-hour lecture* |
| *7* | 21 - 25 Mar | **Chapter 4**  Relational Databases | 1,2 & 3 | *2-hour lecture:* | Quiz Two + Continuous Assessments |
| *1-hour lecture* |
| *8* | 28 Mar - 1 Apr | **Chapter 4**  Relational Databases | 1,2 & 3 | *2-hour lecture:* | Quiz Two + Continuous Assessments |
| *1-hour lecture* |
| *9* | **4 - 8 Apr** | Mid Semester Break | | | |
| *10* | 11 - 15 Apr | **Chapter 7**  Control and AIS | 2,3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *11* | 18 - 22 Apr | **Chapter 12**  The revenue cycle: Sales to cash collections | 3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *12* | 25 - 29 Apr | **Chapter 12**  The revenue cycle: Sales to cash collections | 3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *13* | |  | | --- | | 2 - 6 May | | **Chapter 13**  The expenditure cycle: Purchasing to cash disbursements | 3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *14* | |  | | --- | | 9 – 13 May | | **Chapter 13**  The expenditure cycle: Purchasing to cash disbursements | 3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *15* | 16 – 20 May | **Chapter 14**  The production Cycle | 3 & 4 | *2-hour lecture:* | Final Exam + Continuous Assessments |
| *1-hour lecture* |
| *16* | 23 – 27 May |  |  |  |  |