

Macao Polytechnic Institute

School of Business

Bachelor of Accounting

Module Outline

Academic Year 2020 / 2021 Semester 2

Learning Module	Accounting Information Systems	Class Code	ACCT3160-321		
Pre-requisite(s)	Nil				
Medium of Instruction	English			Credit	3
Lecture Hours	22.5 hrs	Lab/Practice Hours	22.5 hrs	Total Hours	45 hrs
Instructor	Vincent		E-mail	wsleung@ipm.edu.mo	
Office	M523, Meng Tak Building, Main Campus		Telephone	8599-3323	

Description

This course introduces computer-based information systems and their application in the accounting function of business organizations. Students will learn the basic concepts and theories in accounting systems analysis, design and development. The role of the various subsystems within the total accounting system will also be examined. The students will also learn how to query databases using Microsoft Access and use Sage 50 to process accounting data and create accounting schedules which are considered as significant components of accounting information systems.

Learning Outcomes

After completing the learning module, students will be able to:

- 1) Develop specific knowledge and skills in accounting information systems.
- 2) Evaluate the strategic value of AIS in terms of how it supports business strategies and competitiveness of an organization.
- 3) Understand the documentation tools to be used for documenting the information systems so as to understand, evaluate, and design them.
- 4) Appraise the controls required for computer-based information systems.
- 5) Conclude what can be learned from using software applications in order to set up and manage a typical accounting system for a small-sized company.
- 6) Demonstrate effective teamwork, communication and interpersonal skills.

Alignment of Program and Course Intended Learning Outcomes

Please refer to Appendix I

Content

A) Concepts

1. Accounting Information Systems: An Overview (1.5 hours)
2. Overview of Business Processes (2.5 hours)
3. Systems Development and Documentation Techniques (3 hours)
4. Relational Databases (2.5 hours)
5. Computer Fraud and Abuse (3.5 hours)
6. Control and Accounting Information Systems (3.5 hours)
7. Information Systems Controls for Systems Reliability – Information Security (3.5 hours)

B) Software Applications

1. Creating a company data file using Sage 50 (2.5 hours)
 - 1.1 Create a new company – company information
 - 1.2 Accounting Methods
 - 1.3 Posting Methods
 - 1.4 Dates and Accounting Periods

2. Setting up general ledger accounts using Sage 50 (2.5 hours)
 - 1.1 Entering general ledger account beginning balances
 - 1.2 Adding, deleting or modifying general ledger accounts
 - 1.3 Print Chart of Accounts

3. Setting up vendor information using Sage 50 (2.5 hours)
 - 1.1 Setting up vendor defaults
 - 1.2 Adding, deleting or modifying vendor accounts
 - 1.3 Entering vendor beginning balances
 - 1.4 Vendor Maintenance

4. Supplier related transactions using Sage 50 (2.5 hours)
 - 1.1 Purchase orders
 - 1.2 Credit and cash purchases
 - 1.3 Purchase returns
 - 1.4 Payments of goods purchased on credit to suppliers

Class Practice

Date & Time	Practice Item	Practice Title	Students / Group	Mode of Practice	Practice Requirement
2020/01/07 to 2020/04/21 16:00 to 17:30	Peachtree and Microsoft Access	N/A	Students	Computer-based learning	N/A

Teaching Method

This course adopts a progressive interactive learning approach to involve students in actively learning the necessary knowledge, skills and techniques to solve assignments problems and exercises that simulate simplified business scenarios. In addition to reading materials in the text, students will be asked to perform in-class exercises which will deepen their proficiency in the fundamentals by challenging students to actively explore the course materials. Quiz and Mid-term tests will be used to monitor students' progress and commitment of knowledge acquisition throughout the course. A comprehensive final examination is used to assess students' overall performance at the end of the course.

- TM1: This course is delivered primarily through spoken lectures with the aid of power point slides. These lectures will explore computer-based information systems and their application in the accounting function of business organizations.
- TM2: In-class exercises will be given at the end of selected chapters. Quiz and Midterm tests will also be given to help students remember what they learned, and assess what they learned. Discussions are part of the class activities during which teamwork will be encouraged. Current events with computer-based information systems will be raised during class to help students think and understand the linkage of the course learning with current news events, the importance of the need of ongoing learning.
- TM3 A group project will be used to enable students to develop effective working relationships, thus promoting student engagement where they will learn better when they actively engage with their peers, thereby gaining a deeper understanding of the subject matter through sharing and challenging experiences and ideas, applying their learning and defending and reflecting on their own understanding.

Alignment of CILOS with TMs

TMs	Brief Description	CILO No.					
		1	2	3	4	5	6
TM1: Interactive lectures	Lectures: in-depth coverage of the basic concepts and theories in accounting systems analysis, design and development using power point slides and other illustration materials as necessary. Q&A: time allowed to raise questions from both instructor and students	√	√	√	√	√	
TM2: In-class exercises, quiz and midterm tests	Students must preview the teaching material before each class, as they will be asked to work on problems or respond to conceptual issues inherent in the text books. This objective will be achieved through the following learning activities: 1) In-class exercises will be discussed at the end of each chapter to ensure student understanding of the accounting issues. 2) Quiz and midterm tests will be given to students in order to motivate them to review what they have learned.	√	√	√	√	√	
TM3: Group Project and Presentation	Students will be required to work together to complete a piece of assessed work (i.e. Group Project). This group project will be designed to promote students intellectual, social and presentation skills and help to prepare them for a work world in which teamwork and collaboration are increasingly the norm.	√	√	√	√	√	√

In order to achieve the outcomes of this course, students are expected to perform the following learning tasks:

- 1) Reading and prepare assigned material before class, which is important to improve understanding of the lectures
- 2) Review and work on exercises after class to enhance understanding
- 3) Attend school arranged seminars and meetings to expand the knowledge horizon
- 4) Prepare and collect information to prepare report
- 5) Prepare for test and final exam
- 6) Seek advice from instructor for difficulties encountered
- 7) Form study group to learn from each other and practice communication skills

Attendance

Attendance requirements are governed by the “Academic Regulations Governing Bachelor’s Degree Programmes of Macao Polytechnic Institute”. Students who have less than the required attendance for the enrolled module are not eligible to attend the final or re-sit examinations and will be given an “F” as their final grade.

Assessment

This learning module is graded on a 100 point scale, with 100 being the highest possible score and 50 being the passing score.

The following activities and tasks (i.e. coursework components and examinations) are designed to provide students with a broad range of learning experiences. Assessment will be both formative and summative and will involve in-class exercises, quiz, group project, mid-term test and final exam. The following is a summary of the assessment tasks:

	Description	Weighting Percentage	Outcomes to be assessed by the tools
1.	In-class exercises (non-graded)	N/A	CILOs 1-5
2.	Quiz (graded)	5%	CILOs 1-4
3.	Group project (graded)	15%	CILOs 6
4.	Mid-term Examination (graded)	30%	CILOs 1-5
5.	Final Examination (graded)	50%	CILOs 1-5
	Total Percentage:	<u>100%</u>	

Plagiarism Policy

It is student’s responsibility to ensure that his/her assignment has been checked by Turnitin software, and the similarity score given by Turnitin software cannot be higher than 30%. However, a special case can be determined by the instructor.

Teaching Material(s)

Textbook(s)

Marshall Romney & Paul Steinbart (2017). Accounting Information Systems, 14th edition, Pearson Education, Asia.

Reference

Reference book(s)

1. Carol Yacht. (2019). Computer Accounting with Sage 50 Complete Accounting, 21st edition, McGraw-Hill.
2. Glenn Owen. (2012). Using Peachtree Complete for Accounting, 6th edition, Cengage Learning.
3. Glenn Owen. (2016). Using Excel & Access for Accounting, 3th edition, Cengage Learning.
4. Sage Software, Inc. (2015). Sage 50 Accounting—U.S. Edition, User's Guide
<https://cdn.na.sage.com/docs/en/customer/50us/open/Sage50UserGuide.pdf>

Website(s)

1. Hong Kong Sage® 50 Peachtree Accounting Software. (2020). Sage 50 Accounting Software Free Online Trial Version
<https://www.peachtree.com.hk/demo/onlinedemo.htm>