



## Course Specifications

<b>Course Title:</b>	Accounting Information Systems
<b>Course Code:</b>	ACCT 401
<b>Program:</b>	BSBA-Accounting
<b>Department:</b>	Accounting
<b>College:</b>	College of Business Administration, AlKharj
<b>Institution:</b>	Prince Sattam bin Abdulaziz University, Al Kharj

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## A. Course Identification

<b>1. Credit hours:</b>	<b>4 [4+0+0]</b>
<b>2. Course type</b>	
a.	University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
<b>3. Level/year at which this course is offered:</b>	<b>Fourth Year, Eight Semester</b>
<b>4. Pre-requisites for this course (if any):</b>	
<b>5. Co-requisites for this course (if any):</b>	<b>Nil</b>

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	44	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

### 7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	44
2	Laboratory/Studio	-
3	Tutorial	-
4	Others (specify)	-
	<b>Total</b>	<b>44</b>

## B. Course Objectives and Learning Outcomes

### 1. Course Description

*This course acquaints students with the fundamentals of the accounting information system (AIS) and how it functions and fits into the organization. The course focuses on the needs and responsibilities of accountants as users and developers of information technology, and as auditors. .*

### 2. Course Main Objective

*This course focuses to provide a solid understanding of AIS technology & concepts. This understanding of AIS is a tool to help you with critical thinking and judgment.*

### 3. Course Learning Outcomes

CLOs		Aligned PLOs
1	<b>Knowledge and Understanding</b>	
1.1	Explain the concept, role, purpose and importance of an accounting information system.	<b>PLO – 1.1</b>

CLOs		Aligned PLOs
1.2	Describe the Determine appropriate internal controls to reduce the risk in an organization and the relationship between ethics and decision-making.	PLO – 1.2
1.3	Apply specifics in the above outcomes to business problems and processes, i.e. sales/collection and acquisition/payment	PLO – 1.5
1.4	Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.	PLO – 1.2
<b>2</b>	<b>Skills :</b>	
2.1	Appropriately use database applications, and other software to build models and relational databases	PLO – 2.1
2.2	Develop and communicate reasonable recommendations for technology use in organizations.	PLO – 2.4
<b>3</b>	<b>Values:</b>	
3.1	Explore personal capabilities as defined in the personal development, planning process, decision making and capability in solving a range of given business practical problems	PLO – 3.2
3.2		

### C. Course Content

No	List of Topics	Contact Hours
1	<b>Accounting Information Systems and the Accountant</b> <ul style="list-style-type: none"> <li>• Introduction: Why Study Accounting Information Systems?</li> <li>• Careers In Accounting Information Systems</li> <li>• Accounting and IT</li> <li>• What Are Accounting Information Systems?</li> <li>• What's New in Accounting Information Systems?</li> </ul> <b>Accounting on the Internet</b> <ul style="list-style-type: none"> <li>• The Internet and World Wide Web</li> <li>• Financial Reporting on The Internet</li> <li>• Electronic Business</li> <li>• Privacy and Security on the Internet</li> </ul>	9
2	<b>Information Technology and AISs</b> <ul style="list-style-type: none"> <li>• The Importance of Information Technology to Accountants</li> <li>• Input, Processing, and Output Devices</li> <li>• Secondary Storage Devices</li> <li>• Data Communications and Networks</li> <li>• Computer Software</li> </ul> <b>Accounting and Data Analytics</b> <ul style="list-style-type: none"> <li>• Analyzing Data</li> <li>• Enabling Technologies and Tools</li> <li>• Data Analytics and the Accounting Profession</li> </ul> <b>Integrated Accounting and Enterprise Software</b> <ul style="list-style-type: none"> <li>• Integrated Accounting Software</li> <li>• Enterprise-Wide Information Systems</li> <li>• Selecting a Software Package</li> </ul>	10
3	<b>Introduction to Internal Control Systems and Risk Management</b> <ul style="list-style-type: none"> <li>• Coso Internal Control—Integrated Framework</li> <li>• Enterprise Risk Management</li> <li>• Monitoring Internal Control Systems</li> <li>• Types of Controls</li> </ul> <b>Computer Controls for Organizations and Accounting Information Systems</b> <ul style="list-style-type: none"> <li>• Enterprise-Level Controls</li> </ul>	9

	<ul style="list-style-type: none"> <li>General Controls for Information Technology</li> </ul> <b>Accounting Information Systems and Business Processes</b> <ul style="list-style-type: none"> <li>Business Process Fundamentals</li> <li>Collecting and Reporting Accounting Information</li> <li>The Sales Process</li> <li>The Purchasing Process</li> <li>Current Trends in Business Processes</li> </ul>	
4	<b>Cybercrime, Fraud, and Ethics</b> <ul style="list-style-type: none"> <li>Preventing and Detecting Cybercrime and Fraud</li> <li>Ethical Issues, Privacy, and Identity Theft</li> </ul> <b>Information Technology Auditing</b> <ul style="list-style-type: none"> <li>Important of Documentations</li> <li>Primary Documentation Tools</li> <li>Other Documentation Tools</li> <li>End-User Computing and Documentation</li> </ul>	8
5	<b>Developing and Implementing Effective Accounting Information Systems</b> <ul style="list-style-type: none"> <li>The Systems Development Life Cycle</li> <li>Systems Planning</li> <li>Systems Analysis</li> <li>Detailed Systems Design and Acquisition</li> <li>Implementation, Follow-Up, and Maintenance</li> </ul>	8
<b>Total</b>		44

## D. Teaching and Assessment

### 1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and Understanding</b>		
1.1	Explain the concept, role, purpose and importance of an accounting information system.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Discussion</li> <li>Practical Problems</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Mid-term Exam</li> <li>Final Exams</li> <li>Presentations</li> <li>Assignments</li> </ul>
1.2	Describe the Determine appropriate internal controls to reduce the risk in an organization and the relationship between ethics and decision-making.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Discussion</li> <li>Practical Problems</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Mid-term Exam</li> <li>Final Exams</li> <li>Presentations</li> <li>Assignments or Case Study</li> </ul>
1.3	Apply specifics in the above outcomes to business problems and processes, i.e. sales/collection and acquisition/payment	<ul style="list-style-type: none"> <li>Lectures</li> <li>Discussion</li> <li>Practical Problems</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Mid-term Exam</li> <li>Final Exams</li> <li>Presentations</li> <li>Assignments or Case Study</li> </ul>
1.4	Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Discussion</li> <li>Practical Problems</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Mid-term Exam</li> <li>Final Exams</li> <li>Presentations</li> <li>Assignments or Case Study</li> </ul>
		•	•
<b>2.0</b>	<b>Skills</b>		
2.1	Appropriately use database applications, and other software to build models and relational databases	<ul style="list-style-type: none"> <li>Lectures</li> <li>Practical Problems</li> <li>Case Studies</li> <li>Group Discussion</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Practical Problems</li> <li>Cases Study/ Assignments</li> <li>Mid Exams</li> <li>Final Exams</li> </ul>
2.2	Develop and communicate reasonable recommendations for technology use in organizations.	<ul style="list-style-type: none"> <li>Lectures</li> <li>Practical Problems</li> <li>Case Studies</li> <li>Group Discussion</li> </ul>	<ul style="list-style-type: none"> <li>Quizzes</li> <li>Practical Problems</li> <li>Cases Study/ Assignments</li> <li>Mid Exams</li> </ul>

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
			<ul style="list-style-type: none"> <li>Final Exams</li> </ul>
3.0	<b>Values</b>		
3.1	Explore personal capabilities as defined in the personal development, planning process, decision making and capability in solving a range of given business practical problems	<ul style="list-style-type: none"> <li>Demonstration</li> <li>Presentation</li> <li>Discussion</li> <li>Class Participation</li> <li>Group Activities</li> </ul>	<ul style="list-style-type: none"> <li>Class Participation</li> <li>Presentation</li> <li>Black board Discussion</li> <li>Assignments</li> </ul>
3.2			

## 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	5, 9, 11	10%
2	Assignment	5,7,9	05%
3	Mid Term Examination I	6	15%
4	Mid Term Examination II	11	15%
5	Class Participation	11	05%
6	Final examination	-	50%
7	Total	-	100%

\*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

## E. Student Academic Counseling and Support

**Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :**

- Office hours are organized and displayed by staff to be available to support students individually in addition to the guidance scheme available in the department.

## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	<ul style="list-style-type: none"> <li>Core Concepts of Accounting Information Systems, 14th Edition Mark G. Simkin, James L. Worrell, Arline A. Savage, ISBN: 978-1-119-37366-7 February 2018</li> <li>Core Concepts of Accounting Information Systems 13th Edition by Mark G. Simkin, Jacob M. rose, and Carolyn S. Normal. Published by Wiley. ISBN: 978-1118742938</li> </ul>
<b>Essential References Materials</b>	<ul style="list-style-type: none"> <li>Richardson, V. J., Chang, C. J. and Smith, R. (2018). Accounting Information Systems. McGraw-Hill Education.</li> </ul>
<b>Electronic Materials</b>	<ul style="list-style-type: none"> <li><a href="http://www.blackboard.com/">http://www.blackboard.com/</a></li> <li><a href="https://moodle.com/">https://moodle.com/</a></li> <li>Saudi Digital Library</li> <li>Discussion Board</li> </ul>
<b>Other Learning Materials</b>	<ul style="list-style-type: none"> <li>Multimedia associated with the text book and the relevant websites</li> </ul>

## 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	<ul style="list-style-type: none"> <li>- One Classroom at least 25 seats capacity</li> <li>- White Board</li> <li>- Smart Active Board</li> </ul>
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	<ul style="list-style-type: none"> <li>- Projector, Smart Board</li> <li>- Laptop with operating system (Windows-10) &amp; Ms office</li> <li>- Internet connectivity</li> </ul>
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	<ul style="list-style-type: none"> <li>- Stationary</li> <li>- White board Marker</li> </ul>

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
<i>*Effectiveness of Teaching</i>	<i>Students</i>	<i>Indirect</i>
<i>**Evaluation of Teaching</i>	<i>Peer Reviewer/Observer</i>	<i>Indirect</i>
<i>***Quality of Learning Resource</i>	<i>Course Instructor</i>	<i>Direct</i>

**Evaluation areas** (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

**Evaluators** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)

## H. Specification Approval Data

<b>Council / Committee</b>	<b>Department Council</b>
<b>Reference No.</b>	
<b>Date</b>	