اعتماد
NCAAA

T4

2020

# Course Specifications

| Course Title: | Accounting Information System |
|---|---|
| Course Code: | ACCT 1313 |
| Program: | Bachelor in Accounting |
| Department: | Accounting (ACCT) |
| College: | College of Business Administration |
| Institution: | Dar Al Uloom University |

# Table of Contents

# A. Course Identification

| | |
|---|---|
| **1. Credit hours:** | |

**2. Course type**

a.  University ☐  College ☐  Department ◼  Others ☐

b.  Required ◼  Elective ☐

**3. Level/year at which this course is offered:** Fifth Level / Third Year

**4. Pre-requisites for this course** (if any)**: ACCT 1211**

**5. Co-requisites for this course** (if any)**: NIL**

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

| No | Mode of Instruction | Contact Hours | Percentage |
|----|---------------------|---------------|------------|
| 1 | Traditional classroom | | 45 |
| 2 | Blended | | |
| 3 | E-learning | | |
| 4 | Distance learning | | |
| 5 | Other | | 100% |

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

| No | Activity | Contact Hours |
|----|----------|---------------|
| 1 | Lecture | 45 |
| 2 | Laboratory/Studio | |
| 3 | Tutorial | |
| 4 | Others (specify) | |
| | Total | 45 |

# B. Course Objectives and Learning Outcomes

**1. Course Description**

The course introduces the basic concepts of accounting information systems, including knowledge and skills required to generate various accounting information reports needed for business decision making.

The course focuses on application of computers as a business tool by introducing accounting information systems. Further concepts introduced will be planning, analysis, design and documentation of accounting information systems, relational database management and information security.

**2. Course Main Objective**
- Raise the basic concepts of accounting information systems,
- Learn how to analyze and develop the system that is appropriate to the nature of the organization.
- Identify the systems of control, security, and protection of accounting information systems.
- Use software to run computer systems and study some of the practical cases from the field realities.

**3. Course Learning Outcomes**

| | CLOs | Aligned PLOs |
|---|---|---|
| 1 | **Knowledge and Understanding** | |
| 1.1 | Define the conceptual framework of accounting information systems, the mechanism of analysis, design of accounting systems. | K1 |
| 1.2 | Understand the mechanisms of control and auditing for information security. | K2 |
| 1.3 | Describe the planning, design and documentation using information technology system. | K3 |
| 2 | **Skills** | |
| 2.1 | Analyze and interpret components of accounting information system for planning and decision-making purposes. | S1 |
| 2.2 | Apply procedures of control and auditing of accounting information systems. | S2 |
| 2.3 | Prepare financial reports using information collected from the other systems and use of information technology skills in communication. | S3 |
| 3 | **Values** | |
| 3.1 | Illustrate team spirit and ability to work in group projects and assignments; ensure adoption of ethical practices in completing the assessments. | V1 |

## C. Course Content

| No | List of Topics | Contact Hours |
|---|---|---|
| 1 | Theoretical Framework for Accounting Information System | 3 |
| 2 | Subsystems of Accounting Information System | 6 |
| 3 | Procedure and steps for AIS | 6 |
| 4 | Control and Audit of AIS | 6 |
| 5 | Planning, analysis, design and documentation of AIS | 6 |
| 6 | Application of Accounting Information system | 6 |
| 7 | Control for Information Security | 6 |
| 8 | Relational Database | 6 |
| | **Total** | 45 |

## D. Teaching and Assessment

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

| Code | Course Learning Outcomes | Teaching Strategies | Assessment Methods |
|---|---|---|---|
| **1.0** | **Knowledge and Understanding** | | |
| 1.1 | Define the conceptual framework of accounting information systems, the mechanism of analysis, design of accounting systems. | Lectures Problem solving | Quizzes Exams Homework |
| 1.2 | Understand the mechanisms of control and auditing for information security. | Lectures Problem solving | Quizzes Exams Homework |
| 1.3 | Describe the planning, design and documentation using information technology system. | Lectures Problem solving | Quizzes Exams Homework |
| **2.0** | **Skills** | | |
| 2.1 | Analyze and interpret components of accounting information system for planning and decision-making purposes. | Lectures Problem solving Case study | Quizzes Exams Homework/Projects |
| 2.2 | Apply procedures of control and auditing of accounting information systems. | Lectures Problem solving Case study | Quizzes Exams Homework/Projects |
| 2.3 | Prepare financial reports using information collected from the other systems and use of information technology skills in communication. | Lectures Problem solving Case study | Quizzes Exams Homework/Projects |
| **3.0** | **Values:** | | |
| 3.1 | Illustrate team spirit and ability to work in group projects and assignments; ensure adoption of ethical practices in completing the assessments. | Tutorial Discussions | Projects Presentations |

### 2. Assessment Tasks for Students

| # | Assessment task* | Week Due | Percentage of Total Assessment Score |
|---|---|---|---|
| 1 | Quiz | Continuous | 10% |
| 2 | Homework/Assessments/Projects | Continuous | 20% |
| 3 | Mid term | 9 | 30% |
| 4 | Final Exam | 16 | 40% |

**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:**

1. Eight Office hours weekly can be booked through the students' SIS account.
2. Online discussion through the LMS forums and instant messaging.
3. Instructor email available in the course syllabus.
4. Occasional mobile calls or SMS for urgent messages.

# F. Learning Resources and Facilities

## 1.Learning Resources

| | |
|---|---|
| **Required Textbooks** | Romney, M.B., Steinbart, P.J. (2014). Accounting Information Systems. Tenth Edition, Prentice Hall. ISBN-10: 0133428532. ISBN-13: 978-0133428537<br>▪ د. أحمد زكريا زكي عصيمي: "نظم المعلومات المحاسبية - مدخل معاصر", دار المريخ 2011<br>▪ د. أحمد زكريا زكي عصيمي: " نظم المعلومات المحاسبية - مدخل اتخاذ القرارات", مكتبة المنتدى 2019<br>▪ د. خالد بن رشيد العديم:"نظم المعلومات المحاسبية. الأهمية والمهارات والمفاهيم والتطبيقات". مكتبة المثنبي 2019 |
| **Essential References Materials** | |
| **Electronic Materials** | Study materials are available through online resources available from the publisher<br>https://www.journals.elsevier.com/international-journal-of-accounting-information-systems/<br>https://www.sciencedirect.com/journal/international-journal-of-accounting-information-systems |
| **Other Learning Materials** | MS office tools<br>Standards/regulations as per Saudi Organization for Certified Public Accountants |

## 2. Facilities Required

| Item | Resources |
|---|---|
| **Accommodation**<br>(Classrooms, laboratories, demonstration rooms/labs, etc.) | Classroom |
| **Technology Resources**<br>(AV, data show, Smart Board, software, etc.) | Data show + smart boards. |
| **Other Resources**<br>(Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list) | Internet access point. |

# G. Course Quality Evaluation

| Evaluation Areas/Issues | Evaluators | Evaluation Methods |
|---|---|---|
| End of semester Course Evaluation. | Students | Surveys |
| Effectiveness of teaching and assessment. | Peer reviewer, HoD, Students | Surveys, visits |
| Course learning outcomes assessment. | Students, faculty Staff, HoD, independent reviewers | Surveys, interviews, visits, independent reviewers |
| Quality of learning resources. | Students, graduates, faculty Staff. | Surveys |

**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

| Council / Committee | ACCT Department Council - COB |
|---|---|
| Reference No. | 2 |
| Date | 12/02/2022 |