

MODULE DESCRIPTOR

MODULE TITLE	ACCOUNTING INFORMATION SYSTEMS AND CONTROL ISSUES		
MODULE CODE	AC2500 (L5)	CREDIT VALUE	20 CREDITS / 10 ECTS
SCHOOL	SCHOOL OF BUSINESS AND MANAGEMENT		

MODULE AIMS

Students will develop their knowledge of AIS, acquire a basic understanding of accounting databases, and will be able to critically appraise the development and use of AIS within the context of the finance function. This module also aims to develop a detailed understanding of the necessary relationship between AIS and security and audit issues.

MODULE CONTENT

Conceptual Framework of AIS

An introduction to, and an overview of, AIS.

Systems theory and an examination of accounting subsystems

Databases

An introduction to relational database design

Documentation of AIS including data flow diagrams, flowcharts and entity-relationships

Control Concepts

An introduction to control concepts within both manual and machine based AIS.

An introduction to computer auditing and related security, fraud and legal issues within and surrounding AIS.

Integrated Information Systems (IIS) and legacy systems

Evolution of legacy systems to IIS

Theoretical underpinning and practical skills relating to IIS.

Systems Development

The process of acquisition, development and implementation of AIS.

Systems development methods used for the development of AIS including prototyping and structured methodologies such as systems development lifecycle (SDLC).

Use of excel and SAP as a part of an AIS.

INTENDED LEARNING OUTCOMES

On successful completion of this module a student will be able to:

1.	Explain the function and implementation of an AIS, with reference to AIS sub-systems for the delivery of various finance functional needs
2.	Evaluate the role of data and databases in providing financial information used in decision making
3.	Analyse how an AIS forms part of a larger integrated information system, such as an enterprise resource planning (ERP) system
4.	Use Excel and SAP ERP software at an introductory level
5.	Assess the appropriateness and adequacy of controls within an AIS

TEACHING METHODS

The module is delivered by means of weekly lecture followed by a seminar, which will combine the theory and practice of the subject. In this way, students gain experience of the practical applications of the theory of financial accounting. Students are expected to complete pre-set exercises prior to each workshop. There are also practical teaching workshop with SAP ERP system to develop skills and encounter practical problems of working with integrated information systems.

Accounting Information Systems is a subject that, for the student, involves acquiring knowledge, developing conceptual frameworks and examining control issues in relationship to these. The course aims to develop the student's ability to critically appraise these frameworks and control issues, then apply the theory to real world problem scenarios. The teaching strategy supports this in highlighting and explaining the key features of the conceptual frameworks, internal control and contemporary software and then encouraging students to develop their own skills.

The main participation of students is centred on independent learning and preparation of material for group sessions. All of the group sessions provide the opportunity for, and encourage, student input. Theory and practice are examined in relation to problem scenarios discussed at group sessions. The module is structured to facilitate student-centred learning.

Students will be assessed on their performance in the course module using a selection of case studies, written or computational assessment, or seminar presentation, during the semester which will inform the portfolio, and by an end of year examination of 3 hours duration. Where used, seminar presentations may be on a group or individual basis and are designed to improve powers of analysis, synthesis and evaluation.

Overall, the module aims to strengthen and build graduate attributes of planning, communication, literacy, IT skills and analysis which aid employability with the accounting profession and management-related careers. The assessment criteria (3 hour exam accounting for 70% of the overall marks on the module) is designed to meet the professional exemption criteria.

Formative feedback on seminar and practice questions is provided to students on a weekly basis, with additional support available in the timetabled Technical Support Workshops.

ASSESSMENT METHODS

This module is assessed through a portfolio (30%) and a written exam (70%).