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**

This module builds upon the foundation knowledge in Accounting Information Systems (AIS) acquired at Level 4. 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**

Indicative Syllabus would include:

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).

INTENDED **LEARNING OUTCOMES**

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

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

TEACHING **METHODS**

Class contact time will be one lecture per week and one group session each week, comprising of group discussion sessions to analyse problems; progress tests to probe understanding of topics covered; or a 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 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.

ASSESSMENT **METHODS**

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