

## MODULE DESCRIPTOR

<b>MODULE TITLE</b>	<b>INTRODUCTION TO ACCOUNTING AND INFORMATION SYSTEMS</b>		
<b>MODULE CODE</b>	MG1550 (L4)	<b>CREDIT VALUE</b>	20 UK/10 ECTS
<b>SCHOOL</b>	SCHOOL OF BUSINESS AND MANAGEMENT		

### MODULE AIMS

This module aims to introduce students to the basic principles and practice of book-keeping, accounting and information systems in business.

### MODULE CONTENT

Indicative syllabus content:

**Understanding accounts:**

The balance sheet equation, assets and liabilities. The trading and profit and loss account.

**Accounting Information Systems:**

Introduction to the components and functions of Accounting Information Systems

**The role of Accounting Information Systems in supporting the business cycle:**

Revenue cycle, Expenditure Cycle, Production Cycle, Financing Cycle, Human Resource Cycle.

**Business Information Requirements:**

Meeting the information systems needs of business. Managing information and decision making.

Understanding and application of business processes

**Business Information Technology:**

Computer hardware configuration. Computer software. Categories of computer based BIS (e.g. Transaction Processing Systems (TPS), Management Information Systems (MIS), Enterprise Systems)

**Impact of Business Information Systems:**

Strategic role of BIS. Human computer interaction concerns. Security, privacy, ethical issues.

### INTENDED LEARNING OUTCOMES

On successful completion of this module a student will be able to:	
1.	Understanding the components and functions of Accounting Information Systems.
2.	Understand the role of Accounting Information Systems in supporting the business cycle.
3.	Understand the importance of information as a business resource.
4.	Recognise the types of information systems used in business.
5.	Describe and explain the essential features of business hardware and software.

## **TEACHING METHODS**

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The teaching and learning strategy adopted in this module assumes that students have no prior knowledge of the subject. This module consists of a mixture of lectures and class-based discussion. Simple concepts of accounting and information systems are introduced to the class with appropriate examples. The students will also be provided with follow up exercises to reinforce concepts and stretch learning. These will also help forge appropriate learning habits.

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## **ASSESSMENT METHODS**

This module is assessed through Coursework comprising a case study or a series of smaller case studies (60%) and an examination (40%).