

COURSE OUTLINE

Department & Faculty: Department of Mechanical Engineering & Management Centre for Diploma Studies, SPACE, UTM	Page :
Course Code : Accounting Information Systems (DDWW 2323) Total Contact Hours : 4 hours x 14 weeks Lecture 2 hrs Lab2 hour	Semester : Academic Session :

Lecturer : En. Mohd Salehudin Mohd Simpol Room No. : J202 Telephone No. : 017-2271214 E-Mail : salehudin.kl@utm.my	Synopsis : This course is designed to introduce students about environment in accounting information system (AIS). Students will be taught on threats and controls, reliable systems, computer fraud, system development in AIS. This course will focus on two cycles, revenue cycle and expenditure cycle as examples of AIS applications. In addition students will be taught in details on accounting software.
---	---

LEARNING OUTCOMES

By the end of this course, students should be able to:

No.	Course Learning Outcome	Programme Learning Outcome(s) Addressed	Taxonomy and Soft skills Levels	Assessment Methods
1.	Identify the AIS environment and control framework. Identify computer fraud, its security and reliable system.	PLO1	C1	Quiz, Test Final Exam
2.	Describe AIS cycles and system analysis in system development. Describe the concept of E-business	PLO1	C3	Quiz, Test, Final Exam
3.	Produce accounts using accounting software.	PLO2	P4	Assignment, Final Exam (20%)
4.	Practice the relevant information from various sources as well as accept new ideas.	PLO6	A2, LL1	Assignment

Prepared by (Head of Programme) Name : Hasliza Husin Signature : Date :	Certified by (Head of Department) Name : Mohamad Shafie Abdul Rashid Signature : Date :
--	--

COURSE OUTLINE

Department & Faculty: Department of Mechanical Engineering & Management Centre for Diploma Studies, SPACE, UTM	Page :
Course Code : Accounting Information Systems (DDWW 2323) Total Contact Hours : 4 hours x 14 weeks Lecture 2 hrs Lab2 hour	Semester : Academic Session :

STUDENT LEARNING TIME

Teaching and Learning Activities	Student Learning Time (Hours)
1. Face to face Learning <ul style="list-style-type: none"> a. Lecture b. Tutorial c. SCL Activities 	21 28 7
2. Independent Study <ul style="list-style-type: none"> a. Non Face to face learning or SCL b. Revision c. Assessment Preparation 	34 15 9
3. Formal evaluation <ul style="list-style-type: none"> a. Tests b. Quizzes c. Final examination 	2 1.5 2.5
Total	120

TEACHING METHODOLOGY

Lecture and Discussion, Co-operative Learning, Independent Study, Individual/Group Assignment, Presentation

WEEKLY SCHEDULE

Week 1	: 1.0	Accounting Information Systems: An Overview
	1.1	What is an AIS
	1.2	Why study the AIS
	1.3	The role of the AIS in the value chain
	1.4	The AIS and corporate strategy
	: 2.0	Overview of business process
	2.1	Business activities and information needs

COURSE OUTLINE

Department & Faculty: Department of Mechanical Engineering & Management Centre for Diploma Studies, SPACE, UTM	Page :
Course Code : Accounting Information Systems (DDWW 2323) Total Contact Hours : 4 hours x 14 weeks Lecture 2 hrs Lab2 hour	Semester : Academic Session :

	2.2	Transaction processing: Documents and procedures
	2.3	Providing information for decision making
Week 2	: 3.0	Controls and AIS
	3.1	AIS threats
	3.2	Overview of control concepts
	3.3	The control environment
	3.4	Control activities
Week 3	4.0	Controls and AIS
	4.1	Risk assessment
	4.2	Information and communication
	4.3	Monitoring performance
Week 4	: 5.0	Computer-based Information System Control
	5.1	What is reliable system?
	5.2	Availability
	5.3	Security
	5.4	Maintainability
	5.5	Integrity
	5.6	Privacy
Week 5	: 6.0	Computer fraud and Security
	6.1	The fraud process
	6.2	Why fraud occurs
	6.3	Computer fraud
	6.4	Preventing and detecting computer fraud
Week 6	: 7.0	System Development and documentation techniques
	7.1	Data flow diagrams (DFD)
	7.2	Flowcharts
Week 7	: 8.0	The revenue cycle: Sales and cash collection
	8.1	Revenue cycles business activities
	8.2	Control: Objectives, threats and procedures
Week 8	: 9.0	The expenditure cycle: Purchasing and cash distribution
	9.1	Expenditure cycles business activities
	9.2	Control: Objectives, threats and procedures
Week 9	: 10.0	Introduction to System Development and System Analysis

COURSE OUTLINE

Department & Faculty: Department of Mechanical Engineering & Management Centre for Diploma Studies, SPACE, UTM	Page :
Course Code : Accounting Information Systems (DDWW 2323) Total Contact Hours : 4 hours x 14 weeks Lecture 2 hrs Lab2 hour	Semester : Academic Session :

10.1	The five phases in the systems development life cycle, with a particular emphasis on systems analysis.
10.2	The players in the systems development process
10.3	Techniques for determining system feasibility.
10.4	Behavioral responses to systems changes
Week 10	: 11.0 Practical Accounting Software
Week 11	: 11.0 Practical Accounting Software
Week 12	: 11.0 Practical Accounting Software
Week 13	: 11.0 Practical Accounting Software
Week 14	: 11.0 Practical Accounting Software
(TOTAL OF 15 LECTURE WEEKS INCLUDING 1 WEEK MID SEMESTER BREAK)	

REFERENCES	Main Text:
	Marshall B.Romney, Paul John Steinbart, Accounting Information Systems,Pearson Education International,12 TH Edition 2008, Prentice Hall.
	Other Reference:
	Dasarata V. Rama and Frederick L. Jones, Accounting Information Systems, Thomson Higher Education, 1 st Edition 2006, Thomson South-Western

GRADING

No	Assessment Method	PLO	Number	PPD & PSM Assessment (%)	PPK Assessment (%)	Implementation Dates
1	Quiz	PLO1	5	10	10	Week 1 - 14
2	Test	PLO1	2	30	20	Week 5, 11
3	Assignment	PLO2 PLO6	1	10	10	Week 9 - 13
4	Final exam 20% MYOB Assessment	PLO1 PLO2	1	50	60	Week 17 - 19
	Overall Total			100	100	