

Course Description

Course Title	Accounting Information Systems	Course Code	ACCT 461
Program	BSBA - Accounting	Level	8
Pre-requisites	ACCT 401	Credit Hours	3

Course Objective:

This course introduces students to the theoretical framework and basic concepts of accounting information systems [AISs], including system types, components, design, implementation, evaluation, and development. In addition, the course introduces to databases and information technology, relevant controls and security procedures with respect to AIS, and focuses on the use of information systems in the accounting process with an emphasis on computer systems and internal controls.

Course Content:

- 1. The conceptual framework of AISs.
- 2. An overview of business processes, data processing cycle, and AIS documentation techniques.
- 3. The five stages of system development lifecycle including system planning, analysis, designing, implementation and operation.
- 4. Relational Databases
- 5. The role of control and security systems of AISs.
- 6. Electronic commerce.
- 7. Auditing computerized AISs.
- 8. Cost and managerial accounting approaches, techniques, and systems.
- 9. Recent development and analysis of AISs.

Course Learning Outcomes:

- 1. Describe conceptual framework of AIS and its roles in supporting corporate decision making.
- 2. Discuss the five stages of Systems Development Lifecycle, including challenges companies face while developing AIS project strategy, design, implementation, and operation.
- 3. Use AIS documentation techniques and evaluate current AIS.
- 4. Assess issues about internal control systems in AIS, AIS auditing, computer crime, and security approaches.
- 5. Communicate effectively and professionally in oral and written forms involved in critical thinking and creative problem solving in analyzing some AISs situations.
- 6. Analyze and evaluate the significance of robust accounting information systems, applying them in decision-making and management assistance.
- 7. Analyze control and security system problems using critical thinking and appropriate tools and technologies.
- 8. Demonstrate independence, self-learning, self-motivation, and time management skills.
- 9.Demonstrate teamwork and leadership skills.
- 10.Identify ethical issues and develop appropriate courses of action that consider the well-being of others and society.

Required Textbooks:

- -Marshall B. Romney & Paul J. Steinbart, (2017) Accounting Information Systems, 14th edition, Vol. 1, Pearson UK. Translated by Kasem Ibrahim Alhussiny, audited by Ayman Haddad & Mohannad Atma, Dar Al-Mareikh Publishing, Riyadh.
- -Accounting Information Systems: An Introduction to Decision Making", Ahmed Zakaria Zaki Osaimi (2020) "Al-Mutanabbi Library, Riyadh.



Accounting Department

Assessment Tasks for Students:

- 25 points-First Midterm Exam
- 25 points- Second Midterm Exam
- 10 points Assignments/project and participation
- 40 points Final Exam

