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| <b>Subject Code</b>                            | AF5203  |
| <b>Subject Title</b>                           | Contemporary Issues in Accounting Information Systems   |
| <b>Credit Value</b>                            | 3   |
| <b>Level</b>                                   | 5   |
| <b>Normal Duration</b>                         | One Semester  |
| <b>Pre-requisite / Co-requisite/ Exclusion</b> | None  |
| <b>Role and Purposes</b>                       | This subject helps students use the relevant conceptual IT frameworks to evaluate the functionality and effectiveness of accounting information systems (AIS), and to analyze the contemporary security and control aspects of such systems (Programme Outcome 1). This subject is especially useful to those students who are pursuing a career as a systems accountant or an IT auditor.  |
| <b>Subject Learning Outcomes</b>               | Upon completion of the subject, students will be able to:<br>(a) obtain the knowledge required to function as a systems accountant;<br>(b) apply the knowledge of management support systems to accounting and related areas;<br>(c) analyze the current development of enterprise-wide systems and their contribution to business process reengineering;<br>(d) apply well-known systems development methodologies for AIS implementations; and<br>(e) evaluate the accounting controls and security measures in AIS.  |
| <b>Subject Synopsis / Indicative Syllabus</b>  | Fundamental concepts of AIS<br>AIS and its subsystems. The role of AIS in a company's value chain. Major transaction cycles. The data processing cycle of an AIS. Ethical issues in AIS.<br>IT Outsourcing<br>Enterprise-wide systems for business process reengineering<br>Concepts of business process reengineering. Types of enterprise-wide system including enterprise resource planning (ERP) systems and Web-based systems. Role of IT in BRP.<br>Management support systems and Artificial Intelligence (AI)<br>Types of decision-making. Decision support systems. Expert systems and artificial intelligence and their applications. |

|   | <p>Systems development methodologies for AIS</p> <p>Software development life cycle. Prototyping.</p> <p>Accounting controls and security measures</p> <p>Reliability and security of AIS.</p>   |                                   |             |  |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
|---|--|-----------------------------------|-------------|--|---|---|--|--|---|---|---|---|---|------------------------|-----|---|---|---|---|---|-----------------|-----|--|---|--|--|--|-----------------|-----|--|--|---|--|--|----------------------|-----|---|---|---|---|---|-------|-------|--|--|--|--|--|
| <p><b>Teaching/Learning Methodology</b></p>                                   | <p>The three-hour seminar per week will be used by the lecturer for discussing the various contemporary AIS concepts. Coursework assignments will be used to reinforce students' learning. Students are expected to play an active role to interact with the lecturer and classmates.</p>  |                                   |             |  |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| <p><b>Assessment Methods in Alignment with Intended Learning Outcomes</b></p> | <table border="1" data-bbox="527 655 1432 1228"> <thead> <tr> <th rowspan="2">Specific assessment methods/tasks</th> <th rowspan="2">% weighting</th> <th colspan="5">Intended subject learning outcomes to be assessed (Please tick as appropriate)</th> </tr> <tr> <th>a</th> <th>b</th> <th>c</th> <th>d</th> <th>e</th> </tr> </thead> <tbody> <tr> <td>1. Class participation</td> <td>10%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>2. Assignment 1</td> <td>25%</td> <td></td> <td>√</td> <td></td> <td></td> <td></td> </tr> <tr> <td>3. Assignment 2</td> <td>15%</td> <td></td> <td></td> <td>√</td> <td></td> <td></td> </tr> <tr> <td>4. Final examination</td> <td>50%</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> <td>√</td> </tr> <tr> <td>Total</td> <td>100 %</td> <td colspan="5"></td> </tr> </tbody> </table> <p>Explanation of the appropriateness of the assessment methods in assessing the intended learning outcomes:</p> <p>Assignment 1: Students in a group are required to work on a project or case study on a topic related to the course, and give a presentation of the work in class.</p> <p>Assignment 2: Each student has to submit a report on a topic related to the course.</p> <p>Final examination: A 3-hour examination covering all the five subject-learning outcomes.</p> <p>Note: To pass this subject, students are required to obtain Grade D or</p> | Specific assessment methods/tasks | % weighting | Intended subject learning outcomes to be assessed (Please tick as appropriate) |   |   |  |  | a | b | c | d | e | 1. Class participation | 10% | √ | √ | √ | √ | √ | 2. Assignment 1 | 25% |  | √ |  |  |  | 3. Assignment 2 | 15% |  |  | √ |  |  | 4. Final examination | 50% | √ | √ | √ | √ | √ | Total | 100 % |  |  |  |  |  |
| Specific assessment methods/tasks   | % weighting  |                                   |             | Intended subject learning outcomes to be assessed (Please tick as appropriate) |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
|   |  | a                                 | b           | c  | d | e |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| 1. Class participation  | 10%  | √                                 | √           | √  | √ | √ |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| 2. Assignment 1   | 25%  |                                   | √           |  |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| 3. Assignment 2   | 15%  |                                   |             | √  |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| 4. Final examination  | 50%  | √                                 | √           | √  | √ | √ |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |
| Total   | 100 %  |                                   |             |  |   |   |  |  |   |   |   |   |   |                        |     |   |   |   |   |   |                 |     |  |   |  |  |  |                 |     |  |  |   |  |  |                      |     |   |   |   |   |   |       |       |  |  |  |  |  |

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|                                      | above in BOTH the Continuous Assessment and Examination components. In addition, the specific requirements on individual assessment components discussed above could be adjusted based on the pedagogical needs of subject lecturers.  |          |
| <b>Student Study Effort Expected</b> | Class contact:   |          |
|                                      | ▪ Seminars   | 39 Hrs.  |
|                                      | Other student study effort:  |          |
|                                      | ▪ Studying subject materials/reference books and doing assignments   | 78 Hrs.  |
|                                      | Total student study effort   | 117 Hrs. |
| <b>Reading List and References</b>   | <p>J.A. Hall, <i>Accounting Information Systems</i>, Cengage Learning, 2016.</p> <p>M.B. Romney and P.J. Steinbart, <i>Accounting Information Systems</i> (12th ed.), Pearson Prentice Hall, 2012.</p> <p>E. Turban, R. Sharda, and D. Delen, <i>Decision Support and Business Intelligence Systems</i>, Pearson Prentice Hall, latest edition.</p> <p>M. Hammer and J. Champy, <i>Reengineering the Corporation: A Manifesto for Business Revolution</i>, HarperBusiness, latest edition.</p> <p><i>MIS Quarterly</i></p> <p><i>Communications of the ACM</i></p> <p><i>Harvard Business Review</i></p> <p><i>Information and Management</i></p> <p><i>IS Audit and Control Journal</i></p> <p><i>Information Systems Control Journal</i></p> |          |