



Department of Accounting

College of Administration and Financial Science

University of Cihan Sulaimaniya

Subject: Accounting Information System

Course Book - Year 4th – Semester 1st

Lecturer – Wafaa Mustafa Hameed

Academic Year: 2023-2024

Course Book

1. Course name	Accounting Information System
2. Lecturer in charge	Wafaa Mustafa Hameed
3. Department/ College	Accounting / Administration and Financial Science
4. Contact	
5. Time	3hours per week
6. Office hours	Sunday 9:00-11:00
7. Course code	
8. Teacher's academic profile	Wafaa Mustafa Hameed E-mail: Mobile
9. Keywords	AIS, revenue cycle , shipping , billing, order goods
10. Course overview:	
This course will provide an overview of Accounting information system and its concepts, the value of AIS, the revenue cycle: sales to cash collection, the expenditure cycle and the order goods.	
11. Course objective: The main objective of this course is to enable students to	
<ol style="list-style-type: none"> 1. Recognize the components of an accounting information system. 2. Identify the characteristics of data. 3. Describe the data processing cycle. 4. Recognize different types of source documents. 5. State how tables and fields within a database are described. 6. Describe the advantages of a relational database. 7. Identify the different types of input controls. 8. Recognize the components of the sales cycle and the failures that can arise from having incorrect data in it. 9. Identify the flow of information through the sales cycle, as well as the use of various documents within it. 10. Recognize the components of the expenditure cycle and the failures that can arise from having incorrect data in it. 	

12. Students' Obligation (requirements)

- Lectures will be 3 hours in a week; students will be responsible primarily from what they will be taught in the class.
- Students required to continuously follow the lectures, submits homework and assignments.
- Expect quizzes any time.

13. Teaching/Learning Strategy:

different methods and strategies will be used to help students achieve the intended learning outcomes

Different learning techniques will be used to achieve the course objectives such as classroom discussions (Google classroom) as well as exercises, explanations, and problems analysing given by the lecturer. Furthermore, the lecturer will have to prepare assignments, class work, worksheets, and quizzes to help students interact with course material and participate better in the class.

14. Assessment scheme

midterm exam	Classroom participation, Quizzes and reports	Final exam
30 % theoretical exam	10%	60% theoretical exam,

15. Student learning outcome:

After this course, the student would be able to: -

- 1- Define accounting information system and Why do businesses use AIS?
- 2- Describe the major component of accounting information system.
- 3- Describe the function of an AIS.
- 4- Describe the system and the terms data and information.
- 5- Describe how the AIS can add value to an organization.
- 6- Describe the Revenue cycle.
- 7- Describe the Expenditure cycle.

11. Course Reading List and References:

1. Accounting Information System, Marshal B. Romeny, Paul John, 2009.
2. Accounting Information System, James A, Hall, Fourth Edition, 2004.

Week	Topic
1	What is an accounting information system, why do businesses use AIS? Functions of an AIS, AIS components, People, Procedures and instructions.
2	AIS data, AIS software, IT infrastructure, Internal controls
3	What is system? What is data? What is information? How AIS Can Add Value to an Organization?
4	The Revenue Cycle: Sales to Cash Collections, revenue cycle business activities
5	Sales order entry,
6	Revenue cycle business activities (shipping)
7	Revenue cycle business activities (Billing)
8	Revenue cycle business activities (cash collection)
9	Control objectives, threats, and procedures
10	Expenditure Cycle: Main Objective
11	Ordering Goods, Supplies And Services
12	Receiving and Storing Goods
13	Supplies and Services
14	Pay for Goods and Services
15	reptition

18. Extra notes:

I will assess the student continuously through their activities in the class. Any student with ideas about learning, and suggestions of alternative way of dealing problems will be very welcomed.

19. Peer review