

**COURSE SYLLABUS  
FOR FULL-TIME UNDERGRADUATE PROGRAMS**

*(Issued under Decision No.1380/QĐ-ĐHKTQĐ on 15/8/2016 by the University President)*

**1. COURSE NAME: Accounting Information Systems**

Code: KTQT1101

Number of Credits: 03

**2. DEPARTMENT IN CHARGE OF INSTRUCTION: Management Accounting**

**3. PRE-REQUISITE:** Before taking this course, students have to complete the following courses:

- Financial Accounting
- Managerial Accounting
- Fundamental Auditing

**4. COURSE DESCRIPTION:**

This course provides student with an overall knowledge of accounting information systems (AIS) including AIS basic terminologies, what an AIS does, the most important tools and techniques of AIS. In addition, the course will place emphasis on how AIS works on particular business cycles namely purchase cycle, payroll cycle, production cycle and revenue cycle.

**5. COURSE OBJECTIVES:**

After completing this course, students should be able to:

- Describe in detail the purpose of AIS and the links between business structure, processes, performance, and information systems.
- Prepare and interpret data flow diagrams and document flowcharts
- Organize and evaluate AIS of each business cycle
- Identify threats to reliability of AIS and control issues
- Develop reasonable recommendations for addressing and mitigating the risks.

## 6. COURSE SCHEDULE:

<i>No</i>	<i>Contents</i>	<i>Total</i>	<i>In details</i>		<i>Notes</i>
			<i>Theory</i>	<i>Practice, Discussion, Exams</i>	
1	Chapter 1: Overview of Accounting Information Systems	4	3	1	
2	Chapter 2: Systems Documentation Tools	8	5	3	
3	Chapter 3: Purchase Cycle Information System	9	6	3	
4	Chapter 4: Payroll Cycle Information System	5	3	2	
5	Chapter 5: Production Cycle Information System	9	6	3	
6	Chapter 6: Revenue Cycle Information System	9	6	3	
	Exam	1	1		
	<b>Total</b>	<b>45</b>	<b>30</b>	<b>15</b>	

### CHAPTER I: OVERVIEW OF ACCOUNTING INFORMATION SYSTEMS

This chapter introduces basics concepts of system, information system and accounting information system. It also introduces the different between traditional accounting information system and modern one. General principles on organizing accounting information systems are presented in this chapter.

#### 1.1. Concepts of system and management information system

##### 1.1.1. Concepts of system

##### 1.1.2. Concepts of management information system

#### 1.2. Concepts and roles of accounting information systems

##### 1.2.1. Concepts of accounting information systems

##### 1.2.2. Roles of accounting information systems

#### 1.3. Components of an accounting information system

#### 1.4. Application of IT in accounting information system

### CHAPTER II: SYSTEMS DOCUMENTATION TOOLS

This chapter will explain why and how accounting information systems can be described by documentaion tools. The chapter focuses on popular means of documenting a system including diagrams, flowcharts and other graphical representations of in formation.

#### 2.1. Roles of documentation tools

2.2. Data Flow Diagram - DFD

2.3. Document Flowchart

2.4. Other tools

### **CHAPTER III: PURCHASING CYCLE INFORMATION SYSTEM**

This chapter covers the purchasing cycle, describing all the activities involved in ordering, receiving, and paying for supplies. It also discusses cycle's threats and controls

3.1. Overview of purchasing cycle

3.2. Purchasing cycle information system

3.3. Threats and controls

### **CHAPTER IV: PAYROLL CYCLE INFORMATION SYSTEM**

This chapter covers the human resources management, focusing primarily on the activities involved in processing payroll. It also discusses threats and controls of this cycle

4.1. Overview of payroll cycle

4.2. Payroll cycle information system

4.3. Threats and controls

### **CHAPTER V: PRODUCTION CYCLE INFORMATION SYSTEM**

This chapter covers the production cycle with a special focus is on the implications of cost accounting system. Threats and controls of this cycle are also discussed in the chapter.

5.1. Overview of production cycle

5.2. Production cycle information system

5.3. Threats and controls

### **CHAPTER VI: REVENUE CYCLE INFORMATION SYSTEM**

This chapter covers the revenue cycle, describing all the activities involved in taking customer orders, fulfilling those orders and collecting cash. Threats and controls of the cycle are also discussed in this chapter.

6.1. Overview of revenue cycle

6.2. Revenue cycle information system

6.3. Threats and controls

## 7. TEXTBOOK

- Management Accounting Department (2016), *Lecture of Accounting Information Systems*

## 8. REFERENCES:

- Ph.D. Tran Thi Song Minh (2012), *Management Information Systems*, National Economic University Publishing
- Accounting Information System Department, *Accounting – Auditing Faculty*, Ho Chi Minh Economics University (2012), *Accounting Information Systems*, Chapter I, Phương Đông Publishing
- Romney, M. Steinbart P. (2012), *Accounting Information Systems- International Edition*. Prentice Hall Publishing.
- Bagranoff, N. et al. (2010), *Core Concepts of Accounting Information System*, Wiley Publishing.
- James A. Hall (2007), *Accounting Information Systems*, Lehigh University, 5<sup>th</sup> edition, Thomson South Western Publishing
- Vietnamese accounting regulations and standards

## 9. ASSESSMENT & GRADING POLICY:

Class Participant	10%
Mid-term Exam	20%
Final Exam	70%

**HEAD OF DEPARTMENT**

(signed)

**Assoc Prof.PhD. Le Kim Ngoc**

*Hanoi, 2016*

**PRESIDENT**

(signed)

**Prof.Dr. Tran Tho Dat**