

***Kuwait University***

***College of Business Administration***

***Accounting Department***

**Course Syllabus**

 **ACCT 444: Accounting Information Systems**

**Spring 2024**

Dr. Abdulrahman Alrefai

**Email**: ar.alrefai@ku.edu.kw

**Class hours**: Monday – Wednesday (M-W)

**From:** 9:30am to 10:45am

**Floor**: 2 **Area**: C2 **Room**: 1001

**Office Hours:** 12:30pm – 1:30pm (M-W) or by appointment

**CBA Vision:**

*To be the leading provider of quality business education in the region.*

**CBA Mission:**

*As part of Kuwait University, the leading national institution of higher education, the College of Business Administration is committed to providing quality business education, engaging in research and community services to contribute to the socio-economic development of the country.*

# Course Description

Principles of Information System analysis and design as related to accounting systems. Include coverage of basic concepts of Information Technology (IT), online auditing issues, computer crime and fraud, and auditing of accounting information systems.

# Course Objectives

By the end of the semester, you should be in a position to:

* Understand the role of both accountants and accounting information systems in organizations.
* Have a good understanding of typical business process in organizations.
* Be able to design and create databases for accounting systems.
* Gain appreciation of the internal controls and network security issues.
* Understand the basic concepts of computer fraud and auditing accounting systems.

**AACSB Undergraduate Program Learning Goals:**

**LG3. IT and Computer Skills:** A CBA graduate shall demonstrate capabilities in using general-

purpose computer applications

**Student Learning Objectives:**

 3.1. Use a word-processing application to type and format a business document.

 3.2. Use a data-processing application to analyze or solve a business problem.

 3.3. Use a presentation-making application to prepare a slideshow for a business issue.

**LG4. Communication Skills:** A CBA graduate shall be able to communicate effectively in a wide

variety of business settings.

**Student Learning Objectives:**

 4.1. Deliver clear, concise, and audience-centered presentations.

 4.2. Write clear, concise, and audience-centered business documents.

**LG5. Analytical Skills:** A CBA graduate shall be able to apply quantitative and qualitative methods to

solve business problems.

**Student Learning Objectives:**

 5.1. Use appropriate tools to solve a given business problem.

 5.2. Analyze business problems using suitable business theories and techniques.

 5.3. Structure logic and frame quantitative analysis to solve business problems.

# Policies

1. **Exams**

Students are expected to take exams at scheduled times in the syllabus. Possible exceptions include serious illness, family emergency, or a legitimate conflict with recognized University activities. There are no makeup exams! **Exams’ times will be assigned throughout the semester.**

1. **Attendance and lateness**

In the event of absences, it is the student responsibility to obtain missed class lecture notes, handouts, and assignment from another student. Students are expected to attend class on time. Every student in this course must abide by the Kuwait University Policy on Attendance (published in the Student Guide, Chapter 3, Section 13). A copy of the student guide can be accessed online on:

<http://www.kuniv.edu/cs/groups/ku/documents/ku_content/kuw055940.pdf>

1. **Academic dishonesty**

If you choose to cheat on assignments or examinations, university regulations related to that matter will be implemented. Every student in this course must abide by the Kuwait University Policy on Cheating and Plagiarism (published in the Student Guide, Chapter 3, Section 2). A copy of the student guide can be accessed online on:

http://www.kuniv.edu/cs/groups/ku/documents/ku\_content/kuw055940.pdf

1. **Classroom behavior**

Inappropriate and disruptive classroom behavior might lead to your dismissal from class. **Examples** of unacceptable behavior include, but are not limited to: social chatting with other students, allowing mobile phones to ring, sending and reading SMS messages, inappropriate behavior toward the instructor or classmates.

1. **Communication**

All announcements and communications will be through **Teams**. It’s your responsibility to check the class’ board for any updates and your personal chat messages.

# Class Materials

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**Required Text:** *Accounting Information System, 14th Edition, by Romney and Steinbart. (Global Edition)*

**PowerPoint Slides:** Slides can be found on Teams.

# Grading

The grades for this class are distributed as follows:

|  |  |
| --- | --- |
| Grade | Activity |
| 5 | Discussions & Excel Assignments |
| 20 | Project / Presentations |
| 75 | 3 Exams |
| **100** | **Total** |

# Grade distribution

|  |  |
| --- | --- |
| Range | Grade |
| >= 95 | **A** |
| 90-94 | **A-** |
| 87-89 | **B+** |
| 83-86 | **B** |
| 80-82 | **B-** |
| 77-79 | **C+** |
| 73-76 | **C** |
| 70-72 | **C-** |
| 65-69 | **D+** |
| 60-64 | **D** |
| <= 59 | **F** |

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# Tentative Class Outline

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| --- | --- | --- |
| Week | Chapter | **Title / Topics** |
| Week 1 | 1 | Accounting Information Systems: An Overview |
| Week 2 | 2 | Overview of Transaction Processing and ERP Systems |
| Week 3 & 4 | 4 | Relational Databases |
| **EXAM 1****CHAPTERS 1 – 2 – 4** |
| Week 6 & 7 | 12 | The Revenue Cycle |
| Week 7 & 8 | 13 | The Expenditure Cycle |
| Week 8 & 9 | 17 | Database Design Using the REA Data Model |
| Week 9 & 10 | 18 | Implementing an REA Model in a Relational Database |
| **EXAM 2****CHAPTERS 12 – 13 – 17 – 18** |
| Week 11 | 8 | Controls for Information Security |
| Week 12 | 9 | Confidentiality and Privacy Controls |
| Week 13 | 10 | Processing Integrity and Availability Controls |
| **EXAM 3****CHAPTERS 8 – 9 – 10** |