



MURANG'A UNIVERSITY OF TECHNOLOGY
SCHOOL OF COMPUTING AND INFORMATION TECHNOLOGY

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COURSE OUTLINE

Unit Code: SIT203 **Unit Title:** Accounting Information Systems
Department: Information Technology
Lecturer's Name: Dr. Gabriel Kamau
Lecturer's Tel. No: 0722 9195219 **Email Address:** gkamau@mut.ac.ke
Contact Hours: Tuesday 8 .00 A.M -11 A.M
Semester: One **Academic Year:** 2019/2020

Expected Learning Outcomes:

- i.) Explain basic concepts of Accounting Information Systems, business processes and understand the role of Accounting Information Systems in businesses and organizations
- ii.) Prepare and use information systems documentation techniques to understand and document accounting information systems
- iii.) Explain how AIS are used to record and enable business processes and transaction processing
- iv.) Critically evaluate internal controls, fraud, cybercrime and information system controls in a business
- v.) Discuss the various AIS development strategies

Teaching Methodology

1. Interactive lectures
2. Assignments and Presentation
3. Online search / research and short presentation
4. Textbook Problems

Instructional Materials

1. Projection Equipments
2. Instructional Materials/Handouts:

Course Evaluation Methods

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|-----------------------------|--------|
| 1. Assignments/Presentation | 15/100 |
| 2. SIT-CAT | 15/100 |
| 3. Final Exams | 70/100 |
| 4. | |

References

Course Text Books

Text book

The required textbook is Romney, M. B., Steinbart, P. J., Mula, J. M., McNamara, R., and Tonkin, T. (2013) Accounting Information Systems, Pearson.

Reference Text Books

1. Ross, S., Westerfield, J. and Jordan, F. (2008). Corporate Finance, 8th Edition McGraw-Hill, Irwin.
2. Garrison, R. (2005). Managerial Accounting, 6th edition Irwin,
3. International Financial Reporting Standards 2010

CONTENTS

WEEK	Topics	SUB TOPICS
1.		Reporting of Students
2.	Introduction to AIS	i.) Definition of AIS ii.) Role of AIS iii.) AIS and Value Chain iv.) Careers in AIS
3.	Business processes/transaction cycles	i.) Business Processes ii.) Transaction cycles iii.) Data Processing Cycle iv.) Coding techniques
4.	CAT 1	
5.	Coding techniques	i.) Purpose of coding ii.) Types of Coding
6.	Systems documentation techniques	i) Context Diagrams ii) Data Flow Diagrams
7.	Systems documentation techniques	iii) System Flowcharts Assignment One
8.	Threats to AIS	Fraud, Ethics & Cybercrime
9.	internal controls	i) Objectives of internal control systems ii) Types of internal controls iii) Internal control frameworks
10.	Revenue cycle & Controls	i.) Objectives of the Revenue Cycle ii.) basic business activities iii.) Threats iv.) Controls
11.	CAT 2	
12.	Expenditure cycle & Controls	i.) Objectives of the Expenditure cycle ii.) basic business activities iii.) Threats iv.) Controls
13.	General Ledger & Reporting Cycle with Controls	i.) Objectives of the General Ledger & Reporting Cycle ii.) basic business activities iii.) Threats iv.) Controls
14.	AIS development strategies	i.) Purchase Software ii.) Develop in-house (customized) iii.) Outsource
15-16	EXAMs	