



FACULTY OF BUSINESS
BACHELOR OF ACCOUNTING PROGRAM
LEARNING MODULE OUTLINE

Academic Year	2024/ 2025	Semester	2
Module Code	ACCT3160-321		
Learning Module	Accounting Information Systems		
Pre-requisite(s)	N/A		
Medium of Instruction	English		
Credits	3	Contact Hours	45 hours
Instructor	LI YING	Email	yili@mpu.edu.mo
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MODULE DESCRIPTION

This course introduces computer-based information systems and their application in the accounting function of business organizations. Students will learn the basic concepts and theories in accounting systems analysis, design and development. The role of the various subsystems within the total accounting system will also be examined. The students will also learn how to query databases using Microsoft Access and use Sage 50 to process accounting data and create accounting schedules which are considered as significant components of accounting information systems.

MODULE INTENDED LEARNING OUTCOMES (ILOS)

On completion of this learning module, students will be able to:

M1.	Develop specific knowledge and skills in accounting information systems.
M2.	Evaluate the strategic value of AIS in terms of how it supports business strategies and competitiveness of an organization.
M3.	Understand the documentation tools to be used for documenting the information systems so as to understand, evaluate, and design them.
M4.	Appraise the controls required for computer-based information systems.
M5.	Conclude what can be learned from using software applications in order to set up and manage a typical accounting system for a small-sized company.
M6.	Demonstrate effective teamwork, communication and interpersonal skills.



These ILOs aims to enable students to attain the following Programme Intended Learning Outcomes (PILOs):

PILOs	M1	M2	M3	M4	M5	M6
P1. Integrate the contemporary theories, principles of accounting and business disciplines relevant to general business practice.	✓					
P2. Assess general business scenarios with mathematical and statistical skills						
P3. Apply critical thinking and logical analysis skills and techniques to solve business problems.		✓				
P4. Interpret and analyze accounting information for internal control, planning, performance evaluation, and coordination to continuously improve business process.			✓	✓		
P5. Apply accounting or business software for business analysis.					✓	
P6. Develop queries to assess management information from database to improve efficiency and effectiveness.					✓	
P7. Synthesize the latest requirement of international accounting and auditing standards in preparing financial statements and auditing reports.						
P8. Utilize appropriate written and spoken forms to communicate effectively with stakeholders in various cultural environment.						✓
P9. Recommend an appropriate course of action by ethically examining the economic, environmental, political, legal and regulatory contexts of global business practice.						
P10. Utilize the latest empirical findings and academic studies to support the recommendation of business projects.						



MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
1	Accounting Information Systems: An Overview Creating a company data file using Sage 50 <ul style="list-style-type: none">● Create a new company – company information● Accounting Methods● Posting Methods● Dates and Accounting Periods	1.5 1.5
2	Overview of Business Processes Creating a company data file using Sage 50 <ul style="list-style-type: none">● Create a new company – company information● Accounting Methods● Posting Methods● Dates and Accounting Periods Setting up general ledger accounts using Sage 50 <ul style="list-style-type: none">● Entering general ledger account beginning balances● Adding, deleting or modifying general ledger accounts● Print Chart of Accounts	1.5 1.5
3	Overview of Business Processes Setting up general ledger accounts using Sage 50 <ul style="list-style-type: none">● Entering general ledger account beginning balances● Adding, deleting or modifying general ledger accounts● Print Chart of Accounts	1 2
4	Systems Development and Documentation Techniques Setting up vendor information using Sage 50 <ul style="list-style-type: none">● Setting up vendor defaults● Adding, deleting or modifying vendor accounts● Entering vendor beginning balances● Vendor Maintenance	1.5 1.5



MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
5	Systems Development and Documentation Techniques	1.5
	Setting up vendor information using Sage 50	
	<ul style="list-style-type: none">● Setting up vendor defaults● Adding, deleting or modifying vendor accounts● Entering vendor beginning balances● Vendor Maintenance	1.5
	Supplier related transactions using Sage 50	
	<ul style="list-style-type: none">● Purchase orders● Credit and cash purchases● Purchase returns● Payments of goods purchased on credit to suppliers	
6	Relational Databases	1.5
	Supplier related transactions using Sage 50	
	<ul style="list-style-type: none">● Purchase orders● Credit and cash purchases● Purchase returns●● Payments of goods purchased on credit to suppliers	1.5
7	Relational Databases	1
	Quiz and Midterm	2
8	Computer Fraud and Abuse	2
	Setting up inventory information using Sage 50	
	<ul style="list-style-type: none">● Inventory Default Information● Entering inventory beginning balances● Adding, deleting or modifying inventory records	1
9	Computer Fraud and Abuse	
	Control and Accounting Information Systems	1.5
	Setting up inventory information using Sage 50	
	<ul style="list-style-type: none">● Inventory Default Information● Entering inventory beginning balances● Adding, deleting or modifying inventory records	1.5



MODULE SCHEDULE, COVERAGE AND STUDY LOAD

Week	Content Coverage	Contact Hours
10	Control and Accounting Information Systems	1.5
	Setting up customer information using Sage 50	
	● Setting up customer defaults	
	● Setting up sales tax defaults	1.5
	● Entering customer beginning balances	
	● Adding, deleting or modifying customer accounts	
11	Control and Accounting Information Systems	1.5
	Information Systems Controls for Systems Reliability – Information Security	
	Setting up customer information using Sage 50	
	● Setting up customer defaults	
	● Setting up sales tax defaults	1.5
	● Entering customer beginning balances	
	● Adding, deleting or modifying customer accounts	
12	Information Systems Controls for Systems Reliability – Information Security	1.5
	Customer related transactions using Sage 50	
	● Sales orders	
	● Credit and cash sales	1.5
	● Sales returns	
	● Collecting receivables from customers	
13	Information Systems Controls for Systems Reliability – Information Security	0.5
	Design simple queries using the Microsoft Access database.	2.5
14	Design simple queries using the Microsoft Access database.	1.5
	Revision	1.5
15	Final exam	3
	Total:	<hr/> 45 <hr/>



TEACHING AND LEARNING ACTIVITIES

In this learning module, students will work towards attaining the ILOs through the following teaching and learning activities:

Teaching and Learning Activities	M1	M2	M3	M4	M5	M6
T1. This course is delivered primarily through spoken lectures with the aid of power point slides. These lectures will explore computer-based information systems and their application in the accounting function of business organizations.	✓	✓	✓	✓	✓	
T2. In-class exercises will be given at the end of selected chapters. Quiz and Midterm tests will also be given to help students remember what they learned, and assess what they learned. Discussions are part of the class activities during which teamwork will be encouraged. Current events with computer-based information systems will be raised during class to help students think and understand the linkage of the course learning with current news events, the importance of the need of ongoing learning.	✓	✓	✓	✓	✓	
T3. A group project will be used to enable students to develop effective working relationships, thus promoting student engagement where they will learn better when they actively engage with their peers, thereby gaining a deeper understanding of the subject matter through sharing and challenging experiences and ideas, applying their learning and defending and reflecting on their own understanding.	✓	✓	✓	✓	✓	✓

ATTENDANCE

Attendance requirements are governed by the Academic Regulations Governing Bachelor's Degree Programmes of the Macao Polytechnic University. Students who do not meet the attendance requirements for the learning module shall be awarded an 'F' grade.



ASSESSMENT

In this learning module, students are required to complete the following assessment activities:

Assessment Activities	Weighting (%)	ILOs to be Assessed
A1. In-class exercises (non-graded)	N/A	ILOs 1-5
A2. Group project (graded)	20%	ILOs 6
A3. Mid-term Examination (graded)	30%	ILOs 1-5
A4. Final Examination (graded)	50%	ILOs 1-5

The assessment will be conducted following the University's Assessment Strategy (see www.mpu.edu.mo/teaching_learning/en/assessment_strategy.php). Passing this learning module indicates that students will have attained the ILOs of this learning module and thus acquired its credits.

REFERENCES

Reference book(s)

1. Carol Yacht. (2019). Computer Accounting with Sage 50 Complete Accounting, 21st edition, McGraw-Hill.
2. Glenn Owen. (2012). Using Peachtree Complete for Accounting, 6th edition, Cengage Learning.
3. Glenn Owen. (2016). Using Excel & Access for Accounting, 3th edition, Cengage Learning.
4. Sage Software, Inc. (2015). Sage 50 Accounting—U.S. Edition, User's Guide
<https://cdn.na.sage.com/docs/en/customer/50us/open/Sage50UserGuide.pdf>



MARKING SCHEME

Marking Scheme (Assessment Rubrics)

	Assessment Tasks	Criteria	Excellent (A, A-)	Very Good, Good (B+, B, B-)	Satisfactory (C+, C, C-)	Pass (D+, D)	Fail (F)
			88-100	73 - 87	58 - 72	50 - 57	0 – 49
1.	Class Learning Activities	Demonstrate the understanding of the subjects covered in classes and show active learning attitude	N/A	N/A	N/A	N/A	N/A
2.	Mid-term test	Demonstrate the ability to answer questions on topics covered in the outline	High	Significant	Moderate	Basic	Not even reaching marginal levels
3.	(Group) Project	Demonstrate the understanding of the subject and the arguments are articulated and organized in terms of verbal presentation and report writing	High	Significant	Moderate	Basic	Not even reaching marginal levels
4.	Final examination	Demonstrate the ability to identify and apply appropriate concepts, methods and techniques	High	Significant	Moderate	Basic	Not even reaching marginal levels
5.	Others	Others	High	Significant	Moderate	Basic	Not even reaching marginal levels

REQUIRED READINGS

[Marshall Romney & Paul Steinbart (2020). Accounting Information Systems, 15th edition, Pearson Education, Asia.]



STUDENT FEEDBACK

At the end of every semester, students are invited to provide feedback on the learning module and the teaching arrangement through questionnaires. Your feedback is valuable for instructors to enhance the module and its delivery for future students. The instructor and programme coordinators will consider all feedback and respond with actions formally in the annual programme review.

ACADEMIC INTEGRITY

The Macao Polytechnic University requires students to have full commitment to academic integrity when engaging in research and academic activities. Violations of academic integrity, which include but are not limited to plagiarism, collusion, fabrication or falsification, repeated use of assignments and cheating in examinations, are considered as serious academic offenses and may lead to disciplinary actions. Students should read the relevant regulations and guidelines in the Student Handbook which is distributed upon the admission into the University, a copy of which can also be found at www.mpu.edu.mo/student_handbook/.