

Course Title: **Accounting Information Systems**

Course Code: **ACCT863**

Descriptor Start Date: **24/10/2023**

POINTS: **15.00**

LEVEL: **8**

PREREQUISITE/S: **None**

COREQUISITE/S: **None**

RESTRICTION/S: **368906**

## LEARNING HOURS

Hours may include lectures, tutorials, online forums, laboratories. Refer to your timetable and course information in Canvas for detailed information.

**Total learning hours: 150**

## PRESCRIPTOR

A critical evaluation of existing accounting systems. The focus is on designing new accounting information systems utilising current technology and controls which aid in the reporting of the entity's financial and strategic goals.

## LEARNING OUTCOMES

1. Develop a conceptual approach to accounting system requirements.
2. Analyse and evaluate the accounting requirements for various business entities and devise practical accounting information systems.
3. Design an accounting information system in respect of procedures, controls, and documentation.
4. Prepare accounting reports to support operational decision making and external accountabilities manually and using accounting software.

## CONTENT

Accounting Information System Theory;  
Accrual Accounting;  
System Documentation;  
Database Systems;  
Revenue and Expenditure Cycle;  
Fraud and control procedures;  
System Development.

**Disclaimer: Course descriptors may be amended between teaching periods/semesters**

## LEARNING & TEACHING STRATEGIES

An appropriate range of strategies that may include lectures, workshops & online learning.

## ASSESSMENT PLAN

Assessment Event	Weighting %	Learning Outcomes
Report (Individual)	25.00	1,2,3
Case Study Analysis (Individual)	25.00	1,2,3
Final Examination (Individual)	50.00	1,2,3,4

### Grade Map

#### MAP1

A+ A A- Pass with Distinction

B+ B B- Pass with Merit

C+ C C- Pass

D Fail

**Overall requirement/s to pass the course:**

## LEARNING RESOURCES

Details of all learning resources (including journals, databases, websites etc) are available on Canvas. Required Text(s): If there is a required text, details are available by searching the University Bookshop's website: [www.ubs.co.nz](http://www.ubs.co.nz)

**For further information, contact:** Te Ara Pakihi, Te Ohanga Me Te Ture - Faculty of Business, Economics and Law

**Principal Programme:** AK3411, Master of Professional Accounting

**Related Programme/s:** AK3711 PgDipPA, AK3811 PgCertPA

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