

# Course Specification

## (Postgraduate Programs)

**Course Title:** : Studies in Accounting Information Systems

**Course Code:** ACCT 6109

**Program:** Master of Science in accounting

**Department:** Accounting department

**College:** College of Business

**Institution:** Imam Muhammad Ibn Saud Islamic University

**Version:** (1)

**Last Revision Date:**



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## A. General information about the course:

### 1. Course Identification:

<b>1. Credit hours: ( 5 Hours)</b>			
<b>2. Course type</b>			
A.	<input type="checkbox"/> University	<input type="checkbox"/> College	<input checked="" type="checkbox"/> Department <input type="checkbox"/> Track
B.	<input checked="" type="checkbox"/> Required		<input type="checkbox"/> Elective
<b>3. Level/year at which this course is offered: ( Third Level/First Year)</b>			
<b>4. Course General Description:</b>			
This course is designed to be practical, utilizing case studies and research papers to give graduate students the opportunity to understand accounting information systems and practice them generally, as well as scientific research methods specifically in accounting information systems.			
<b>5. Pre-requirements for this course (if any):</b>			
N/A			
<b>6. Pre-requirements for this course (if any):</b>			
N/A			
<b>7. Course Main Objective(s):</b>			
The objective of this course is to develop students' knowledge of the conceptual frameworks for designing accounting information systems that support accounting functions in companies. Consequently, the topics of this course cover relevant theoretical and practical issues.			

### 2. Teaching Mode: (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	48	100%
2	E-learning		
3	Hybrid <ul style="list-style-type: none"> <li>• Traditional classroom</li> <li>• E-learning</li> </ul>		
4	Distance learning		



### 3. Contact Hours: (based on the academic semester)

No	Activity	Contact Hours
1.	Lectures	48
2.	Laboratory/Studio	
3.	Field	
4.	Tutorial	
5.	Others (specify).....	
	<b>Total</b>	<b>48</b>

### B. Course Learning Outcomes (CLOs), Teaching Strategies and Assessment Methods:

Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and understanding</b>			
1.1	Explains deeply the accepted scientific and practical concepts in the accounting information systems.	K1	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams</li> <li>• Assignments</li> </ul>
1.2	Clarifies, with precision, modern accounting procedures and practices for accounting information systems in Saudi Arabia.	K2	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams</li> <li>• Assignments</li> </ul>
<b>2.0</b>	<b>Skills</b>			
2.1	Evaluates accounting concepts, through purposeful critical analysis, to provide creative solutions to complex problems in accounting information systems field	S2	<ul style="list-style-type: none"> <li>• Case study</li> <li>• Self-learning</li> <li>• Guided learning</li> </ul>	<ul style="list-style-type: none"> <li>• Exams</li> <li>• Assignments</li> </ul>
2.2	Applies quantitative and/or qualitative methods and information technology in complex contexts to process and analyze accounting information.	S4	<ul style="list-style-type: none"> <li>• Case study</li> <li>• Guided learning</li> <li>• Research activities</li> </ul>	<ul style="list-style-type: none"> <li>• Exams (written and oral)</li> <li>• Assignments</li> </ul>



Code	Course Learning Outcomes	Code of PLOs aligned with the program	Teaching Strategies	Assessment Methods
3.0	Values, autonomy, and responsibility			
3.1	Adheres to professional and human values and ethics in using accounting information systems.	V1	<ul style="list-style-type: none"> <li>• Discussion</li> <li>• Guided learning</li> <li>• Problem-based learning</li> </ul>	<ul style="list-style-type: none"> <li>• Discussions</li> <li>• Assignments</li> </ul>
3.2	Collaborates effectively within a team to address accounting information, taking on leadership role and assuming responsibility.	V3	<ul style="list-style-type: none"> <li>• Guided learning</li> <li>• Cooperative learning</li> </ul>	<ul style="list-style-type: none"> <li>• Discussions</li> <li>• Assignments.</li> </ul>

### C. Course Content:

No	List of Topics	Contact Hours
1.	Introduction to Accounting Information Systems	6
2.	Management and Development of the Information Systems Lifecycle	4
3	Organizations and Other Information Systems	6
4	Computerized Accounting Information Systems	4
5	Governance of Information Technology and Accounting Information Systems	6
6	Internal Control over Computerized Accounting Information Systems: Accreditation and Capabilities Perspective	6
7	Internal Control over Computerized Accounting Information Systems: Confidentiality and Securities Perspective	6
8	Auditing Computerized Accounting Information Systems: Risk-Based Approach	5
9	Cybercrimes: Fraud and Financial Crimes	5
<b>Total</b>		<b>48</b>

### D. Students Assessment Activities:

No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
1.	Midterm exam	5	20%
2.	Research papers	6-11	20%
3.	Group assignments	9	20%





No	Assessment Activities *	Assessment timing (in week no)	Percentage of Total Assessment Score
4.	Final exam	According to the time specified by the college	40%

\*Assessment Activities (i.e., Written test, oral test, oral presentation, group project, essay, etc.)

## E. Learning Resources and Facilities:

### 1. References and Learning Resources:

Essential References	Bagranoff, N., Simkin, M., and Norman, G. (2010), Core concepts of accounting information systems, eleventh edition, John Wiley & Sons, Inc.
Supportive References	The Routledge Companion to Accounting Information Systems (2018)-Edited by Martin Quinn and Erik Strauss
Electronic Materials	International Journal of Accounting Information Systems
Other Learning Materials	Bagranoff, N., Simkin, M., and Norman, G. (2010), Core concepts of accounting information systems, eleventh edition, John Wiley & Sons, Inc.

### 2. Educational and Research Facilities and Equipment Required:

Items	Resources
<b>facilities</b> (Classrooms, laboratories, exhibition rooms, simulation rooms, etc.)	<b>Classroom for up to 30 students</b>
<b>Technology equipment</b> (Projector, smart board, software)	<b>Projector, internet connection, smart board</b>
<b>Other equipment</b> (Depending on the nature of the specialty)	<b>Blackboard platform</b>

## F. Assessment of Course Quality:

Assessment Areas/Issues	Assessor	Assessment Methods
Effectiveness of teaching	-Program leaders -Students	- Indirect through student questionnaires. - Indirect through the program leaders' evaluation of quality files.
Effectiveness of students' assessment	-Program leaders -Faculty members	-Direct through periodic review of the course by the





Assessment Areas/Issues	Assessor	Assessment Methods
		Department's Curriculum and Planning Committee -Direct through discussion between program leaders and faculty members.
Quality of learning resources	-Program leaders -Faculty members - Students	-Direct through discussion between program leaders and faculty members. - Indirect through student questionnaires.
The extent to which CLOs have been achieved	-Program leaders -Faculty members	-Direct by measuring CLOs and comparing them with the target level.
Other		

**Assessor** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)

### G. Specification Approval Data:

<b>COUNCIL /COMMITTEE</b>	ACCOUNTING DEPARTMENT COUNCIL
<b>REFERENCE NO.</b>	second Session of The Third Term
<b>DATE</b>	29/08/1444 HIJRI CORRESPONDING TO 21/03/2023

