

## Liverpool John Moores University

Title: ACCOUNTING INFORMATION SYSTEMS  
Status: Definitive  
Code: **5005BUSAF** (117743)  
Version Start Date: 01-08-2020

Owning School/Faculty: Business and Management  
Teaching School/Faculty: Business and Management

Team	Leader
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**Academic Level:** FHEQ5  
**Credit Value:** 12  
**Total Delivered Hours:** 26  
**Total Learning Hours:** 120  
**Private Study:** 94

### Delivery Options

Course typically offered: Semester 2

Component	Contact Hours
Workshop	26

**Grading Basis:** 40 %

### Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Technology	AS1	Coursework: construct a semi-automated AIS using Excel (individual work)	35	
Technology	AS2	Process accounting data using Sage (individual work)	50	
Technology	AS3	Online coursework test (individual work)	15	1

### Aims

*To introduce students to the operation of both manual and computerised Accounting Information Systems.*

## Learning Outcomes

After completing the module the student should be able to:

- 1 Demonstrate understanding of how to account for all the normal transactions of a small business, including those involving PAYE, NI and VAT.
- 2 Construct a semi-automated accounting information system using a spreadsheet package (Microsoft Excel).
- 3 Process all types of standard business transactions and adjustments through a popular computerised accounting information system (Sage).
- 4 Extract information from Sage via standard reports and design suitable non-standard reports.
- 5 Demonstrate knowledge and understanding of relevant issues connected to accounting information systems.

## Learning Outcomes of Assessments

The assessment item list is assessed via the learning outcomes listed:

Excel	1	2	5	
Sage	1	3	4	5
CW test	5			

## Outline Syllabus

*The functions and purposes of Accounting Information Systems (AIS), Financial Accounting Systems and Management Information Systems (MIS)*

*Using Microsoft Excel: basic and intermediate features*

*Construction of a semi-automated AIS within Excel*

*Using Excel as a database*

*Introduction to Sage*

*VAT: background, rates, basic regulations and accounting*

*Setting up a new company in Sage: setting-up product, supplier, customer, department details*

*Processing transactions using Sage: sales and purchase orders, invoices and credit notes, bank payments and receipts, bank reconciliation, petty cash, wages, period end adjustments*

*Audit/control considerations: reconciliations, data validation, suspense accounts and mispostings*

*Correction of errors in Sage*

*Incorporation of budget figures*

*Producing standard reports*

*Designing new reports that are clear, relevant and useful*

## Learning Activities

Two-hour workshop sessions in IT classrooms. These will consist of traditional

delivery of relevant material (including demonstrations of appropriate technology) together with opportunities for students themselves to apply key techniques.

## **Notes**

The module is designed to familiarise students with computerised accounting information systems and to develop their practical skills in using such systems. The emphasis of the module will lie in these practical skills. However, relevant issues surrounding accounting information systems will also be introduced and discussed.

In order to pass the module, students must obtain a module mark of at least 40%.

The coursework component, which is in three sections, enables formative feedback to be given to the summative assessment.