Liverpool John Moores University

Title:	ACCOUNTING INFORMATION SYSTEMS
Status:	Definitive
Code:	**5005KFLAF** (118025)
Version Start Date:	01-08-2013

Owning School/Faculty: Liverpool Business School
Teaching School/Faculty: Kaplan Financial London

Team	emplid	Leader
Alex Watt		Y

Academic Level:	FHEQ5	**Credit Value:**	12.00	**Total Delivered Hours:**	26.00
Total Learning Hours:	120	**Private Study:**	94		

Delivery Options
Course typically offered: Semester 1

Component	Contact Hours
Workshop	26.000

Grading Basis: 40 %

Assessment Details

Category	Short Description	Description	Weighting (%)	Exam Duration
Technology	AS1	Coursework: construct a semi-automated AIS using Excel (individual-work)	35.0	
Technology	AS2	Process accounting data using Sage (individual-work)	50.0	
Technology	AS3	Online coursework test (individual work)	15.0	1.00

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 Managament Information Systems (MIS)
Using Microsoft Excel: basic and intermediate bfeatures
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 classroooms. These will consist of of traditional

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

References

Course Material	Book
Author	Gilert, G
Publishing Year	2010
Title	Sage 50 Accounts 2010 in Easy Steps
Subtitle	
Edition	
Publisher	In Easy Steps Ltd
ISBN	1840784016

Course Material	Book
Author	Walkenbach, J
Publishing Year	2007
Title	Excel 2013 Bible
Subtitle	
Edition	
Publisher	John Wiley & Sons
ISBN	0470044039

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.