COURSE DATA

Data Subject	
Code	36496
Name	Accounting Information Systems
Cycle	Grade
ECTS Credits	6.0
Academic year	2022 - 2023

Study (s)

Degree	Center	Acad. year	Period
1332 - Degree in Business Intelligence and Analytics	Faculty of Economics	1	First term

Subject-matter

Degree	Subject-matter	Character
1332 - Degree in Business Intelligence and Analytics	1 - Formulación de la Información Financiera	Basic Training

Coordination

Name	Department
HUGUET BENAVENT, DAVID	44 - Accountancy

SUMMARY

Accounting Information Systems is a basic training course in the First year of the Degree in Business Intelligence & Analytics. The workload of the course is 6 ECTS credits, 2.4 of them devoted to on-site theoretical and practical lessons; the remaining 3.6 credits correspond to activities out of the classroom.

The course introduces the students in the basics of accounting, with the purpose of consolidating a basic training which lets the students deal with the rest of the courses in accounting (“Analytical Accounting” and “Management & Analysis of Accounting Information”) in the following courses. Although the contents are similar to those stablished for the basic training courses in accounting from other degrees, it takes into account the differential characteristics of the future graduates in Business Intelligence & Analytics; in that sense, the course considers the use of information technologies, as well as internal control tools.

The study of this course prepares the students for the implementation of the accounting cycle in the accounting records of the companies, as well as for the preparation of the financial statements based on these records. Furthermore, the student has to be able to assess the economic and financial consequences derived from the record of the transactions in the company information systems, and he/she has to be prepared to carry out the assessment of the internal control procedures of the accounting information system.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

Other requirements

This course does not require previous knowledge to be enrolled.

OUTCOMES

1332 - Degree in Business Intelligence and Analytics

- Students must be able to apply their knowledge to their work or vocation in a professional manner and have acquired the competences required for the preparation and defence of arguments and for problem solving in their field of study.
- Students must be able to communicate information, ideas, problems and solutions to both expert and lay audiences.
- Acquire basic training that can be used to learn new methods and technologies and to adapt to new situations in academic and professional areas.
- Be able to solve problems and to communicate and spread knowledge, skills and abilities, taking account of the ethical, egalitarian and professional responsibility of the activity of business intelligence and analytics.
- Be able to produce models, calculations and reports, and to plan tasks in the specific field of business intelligence and analytics.
- Demonstrate skills for analysis and synthesis.
- Be able to learn autonomously.
- Be able to use ICT, both in academia and in professional practice.
- Be able to work in a team demonstrating commitment to quality, ethics, equality and social responsibility.
- Implement the accounting cycle in digital accounting records and prepare financial information from those records.

- Evaluate the economic and financial consequences of recording operations in information systems.
- Evaluate the internal control system within the framework of accounting information systems.

LEARNING OUTCOMES

- To know the objectives of accounting in order to be useful to users in the decision making process
- To provide financial information which has to be objective, periodic, verifiable, relevant and timely
- To know the characteristics of the accounting method and the accounting cycle
- To understand the contents of the documents that form the financial statements, their structure, and the characteristics they have to fulfil

DESCRIPTION OF CONTENTS

1. Unit 1. Information systems from the accounting perspective

1. Accounting as an information system
2. Users of accounting information: financial accounting vs. management accounting
3. Financial statements and their elements
4. General accepted accounting principles
5. Information technologies and accounting

2. Unit 2. Economic transactions and accounting method

1. Recognition and measurement of economic transactions
2. The accounting method

2.1. The principle of duality and the double entry system
2.2. The account as the instrument of accounting representation
2.3. Record of transactions: the entry

3. Ledgers and journals

3.1. General journal and auxiliary records
3.2. General ledger and auxiliary ledgers
3.3. Trial balance

4. Information technologies and accounting method

4.1. Auxiliary ledgers vs sub-accounts
4.2. Manual entries vs automation

3. Unit 3. Calculation of profit and accounting cycle

1. Economic year and accounting cycle: phases
2. Opening of the year
3. Development of business activity and accounting record
4. Regularization and closing entries
5. Information technologies and accounting cycle

4. Unit 4. Financial statements

1. Balance sheet
2. Income statement
3. Statement of changes in equity
4. Cash flow statement
5. Notes to the financial statements

5. Unit 5. Recognition and measurement of assets and liabilities I: inventories

1. Concept and classification
2. Recognition and record of inventories
2.1. Measurement of inventories management
2.2. Periodic inventory vs. Perpetual inventory
2.3. Impairment of inventories
3. Information technologies and accounting records of inventories

6. Unit 6. Recognition and measurement of assets and liabilities II: trade receivables and payables and financial assets

1. Trade receivables and payables
1.1. Concept and classification
1.2. Measurement and accounting records
1.3. Personnel and Public entities accounts
1.4. Information technologies and accounting records of receivables and payables
2. Financial assets

7. Unit 7. Recognition and measurement of assets and liabilities III: non-current assets

1. Non-current assets: Concept and components
1.1. Property, Plant & Equipment
1.2. Intangible assets
1.3. Other non-current assets
2. Measurement, depreciation and accounting records
3. Information technology and accounting for non-current assets
3.1. Inventory
3.2. Periodic entries for depreciation

8. Unit 8. Recognition and measurement of assets and liabilities I: non-current liabilities and equity

1. Non-current financial liabilities: concept and types
1.1. Concept and classification
1.2. Measurement and accounting records
1.3. Information technologies and financial liabilities
2. Equity
2.1. Concept and components
2.2. Net income and income tax
2.3. Distribution of net income

9. Unit 9. Ethics, fraud and internal control of accounting information systems

1. Ethics in business and accounting
1.1. Business ethics
1.2. Ethics and accounting
1.3. Ethics and information technologies
2. Fraud and accounting
2.1. Definition of fraud
2.2. The triangle of fraud
2.3. Fraud strategies
3. Internal control and financial audit
3.1. Concept of internal control
3.2. Internal control mechanisms
3.3. Financial audit (concept and principles)
3.4. Internal control, audit and information technologies

10.

WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Computer classroom practice	30,00	100
Development of group work	10,00	0
Study and independent work	30,00	0
Preparation of evaluation activities	10,00	0
Preparing lectures	15,00	0
Preparation of practical classes and problem	15,00	0
Resolution of case studies	10,00	0
TOTAL	**150,00**	

TEACHING METHODOLOGY

Several methods will be used in the teaching and learning process:

Methods “to learn from others”

Master lectures will be used in theory lessons, because they give the professor the possibility to go in depth in the most important, to control the topic and to present a determined way to work and study the course.

Participatory lectures will also be used both in theory and practice lessons, with the aim of encourage the communication between students and professors. Therefore, students, organised in groups, can prepare part of the syllabus and present it to their classmates.

Methods “to learn alone”

The individual study and the promotion of learning must be carried out through the design of activities focused in increasing the knowledge in the subject. These activities have to be developed by the students and have to be assessed by the professor. Therefore, the resolution of individual practical cases and the elaboration of a cumulative practical cases are proposed. For the elaboration of these activities the use of IT tools will have special relevance.

All the resources needed for the development of the lessons will be available through the Virtual Classroom. Also, a schedule with the temporary organizations of the activities will be available. Sometimes, the cases will be examined by the student in the classroom, based on the solutions provided by the professor.

EVALUATION

The assessment of the course id divided in two parts:

A written exam, which represents the 80% of the final grade. In order to pass the course, the students need to get 5 points out of 10 in the written exam. The exam will consist in both theoretical questions and problems, in it will be designed in order to assure that this score fulfil the minimum level of knowledge the student needs to pass the course.

The continuous assessment of the practical activities developed by the student during the course represents 20% of the final mark. If the student chooses not to take the continuous assessment activities, its final scare will be that of the written exam, weighted at 80%. Therefore, the student who do not take the continuous assessment activities will need to get 6.25 points out of 10 in the exam in order to pass the course.

The minimum score to pass the course is 5 out of 10 in the global assessment, as long as the student fulfils the requirement of obtaining 5 points out of 10 in the written exam.

Continuous assessment activities cannot be retrievable.

REFERENCES

Basic

- Los manuales seleccionados para el seguimiento de los contenidos de cada uno de los nueve temas que integran el programa son los que se detallan a continuación:
  MONTAGUD MASCARELL, M.D., Coord. (2012). Introducción a la Contabilidad Financiera. UPV. Universitat de València.
  Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad.
  Real Decreto 1515/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios específicos para Microempresas.

Additional

- Complementarias
  Además de la bibliografía básica, que es suficiente para preparar y superar la asignatura, también se facilitan otras referencias para profundizar en aquellas cuestiones que puedan resultar de mayor interés al alumno.
  HALL, J.A., (2019). Accounting Information Systems. 10th Edition. Cengage Learning, Inc.
  MARRIOTT, P., EDUARDS, J.R., & MELLET, H.J. (2002). Introduction to Accounting. Sage Publications.
  MONTESINOS JULVE, V., Coord. (2010). Fundamentos de Contabilidad Financiera. 3ª Edición. Pirámide.
  OWEN, G. (2016). Using Excel and Acces 2016 for Accounting. 5th Edition. Cengage Learning, Inc.
  SERRA SALVADOR, V., GINER INCHAUSTI, B., & VILAR, E. (2010). Sistemas Contables de Información Financiera. Tirant lo Blanch.

- VELA BARGUES, JOSÉ MANUEL, Coord. (2022). Fundamentos de contabilidad financiera. Ed. Pirámide.