## Annexe A: New/Revised Course Content in OBTL+ Format

### **Course Overview**

The sections shown on this interface are based on the templates UG OBTL+ or PG OBTL+

If you are revising/duplicating an existing course and do not see the pre-filled contents you expect in the subsequent sections e.g. Course Aims, Intended Learning Outcomes etc. please refer to <u>Data Transformation Status</u> for more information.

| Expected Implementation in Academic Year                   | AY2024/AY2025                  |  |  |
|------------------------------------------------------------|--------------------------------|--|--|
| Semester/Trimester/Others (specify approx. Start/End date) | Semester 1<br>Semester 2       |  |  |
| Course Author<br>* Faculty proposing/revising the course   | Tung Lai Lai                   |  |  |
| Course Author Email                                        | alltung@ntu.edu.sg             |  |  |
| Course Title                                               | Accounting Information Systems |  |  |
| Course Code                                                | AC2401                         |  |  |
| Academic Units                                             | 4                              |  |  |
| Contact Hours                                              | 52                             |  |  |
| Research Experience Components                             | Not Applicable                 |  |  |

### **Course Requisites (if applicable)**

| Pre-requisites        | None |
|-----------------------|------|
| Co-requisites         |      |
| Pre-requisite to      |      |
| Mutually exclusive to |      |
| Replacement course to |      |
| Remarks (if any)      |      |

#### **Course Aims**

This course aims to provide accountancyand business students as well as those from other disciplines like computer science and engineering, with a strong conceptual and technical foundation in key business processes and enterprise information systems, a necessary pre-requisite for effective performance of business professionals in the current digital era. After the completion of this course, students should be able to apply their knowledge and skills to effectively evaluate business processes, and to use enterprise information systems in their future roles as business managers, professionals, and consultants.

### **Course's Intended Learning Outcomes (ILOs)**

Upon the successful completion of this course, you (student) would be able to:

| ILO 1 | Describe key business processes of an organization, and how the data captured flows through to management and financial accounting. |
|-------|-------------------------------------------------------------------------------------------------------------------------------------|
| ILO 2 | Model and analyze key business process activities, to identify risk and control issues related to the process.                      |
| ILO 3 | Evaluate enterprise information systems, and explain how they are used in organizations.                                            |
| ILO 4 | Use key modules of an industry-standard enterprise information systems package (e.g. SAP).                                          |
| ILO 5 | Extract data from the enterprise systems package for further analysis using analytics software (e.g.<br>Tableau)                    |

### **Course Content**

The course will be delivered as a series of seminars as follows:-13 sessions, including several lab sessions (that may be performed online)-4 hours per session (with online LAMS activities)-Course starts in teaching week 1 with Seminar 1 and ends with Seminar 13 in teaching week 13, unless otherwise instructed by individual instructors. The recess week falls between teachingweeks 7 and 8.Students will study how enterprise information systems are deployed in common business transactions. Students will learn about the information flow in fundamental accounting processes, and the major risks and controls associated with theseprocesses and will be taught how data is captured, processed, stored, and accessed for generating management information and business reports and documents.Students will gain hands-on training on enterprise information systems via lab sessions on SAP – an industry standard package, knowledge of enterprise information systems deployment in accounting and business processes from the seminar sessions, and an appreciation of the underlying workings of a typical enterprise information system. This learning and experience will equip students with knowledge for more effective implementation and deployment of enterprise packages in practice. Finally, students will be exposed to Robotic Process Automation (RPA) and will understand how to apply this technology for process improvement.

### Reading and References (if applicable)

Main textbooks: DRomney, M. B., Steinbart, P. J., Summers, S. L. & Wood, D. A. 2021. Accounting Information Systems (15th Edition). Pearson Education Limited (RSSW) DMagal, S. R., & Word, J. 2012. Integrated Business Processes with ERP Systems. Wiley Publishing. (Magal) DHall, J. A. 2019. Accounting Information Systems(10th Edition). Cengage. (JH)Readings: DHammer, Michael (1990) – Reengineering Work: Don't Automate, Obliterate DHammer, Michael (2004) – Deep Change: How Operational Innovation Can Transform Your Company DEI Sawy, Omar A. – Redesigning Enterprise Processes for E-business, Chapter 3

# **Planned Schedule**

| Week<br>or<br>Session | Topics or Themes                                                                                                     | ILO          | Readings                                                  | Delivery Mode | Activities |
|-----------------------|----------------------------------------------------------------------------------------------------------------------|--------------|-----------------------------------------------------------|---------------|------------|
| 1                     | Introduction and<br>Business<br>Processes-<br>Enhancing<br>Business<br>Processes<br>through<br>Reengineering &<br>IT | ILO-<br>1    | RSSW Ch. 1<br>Hammer 1990<br>Hammer 2004<br>El Sawy Ch. 3 | In-person     |            |
| 2                     | Modeling<br>Business<br>Processes:<br>Flowcharts                                                                     | ILO 1<br>& 2 | RSSW Ch.3                                                 | In-person     |            |
| 3                     | Controls in IT-<br>enabled<br>Business<br>Processes                                                                  | ILO 1<br>& 2 | RSSW Ch. 10                                               | In-person     |            |
| 4                     | ERP and SAP<br>Navigation                                                                                            | ILO 3<br>& 4 | RSSW Ch. 2<br>Magal Ch. 2                                 | In-person     |            |
| 5                     | Financial<br>Accounting and<br>Business<br>Reporting using<br>ERP Systems                                            | ILO 3<br>& 4 | RSSW Ch. 18<br>JH Ch. 8<br>Magal Ch. 3                    | In-person     |            |
| 6                     | Fulfillment<br>Process (1) –<br>Sales Order and<br>Delivery                                                          | ILO 3<br>& 4 | RSSW Ch.14<br>JH Ch. 4<br>Magal Ch. 5                     | In-person     |            |
| 7                     | Fulfillment<br>Process (2) –<br>Billing & AR<br>Management                                                           | ILO 3<br>& 4 | RSSW Ch. 14<br>JH Ch. 4<br>Magal Ch. 5                    | In-person     |            |
| 8                     | Procurement<br>Process using<br>ERP                                                                                  | ILO 3<br>& 4 | RSSW Ch. 15<br>JH Ch. 5<br>Magal Ch. 4                    | In-person     |            |

| Week<br>or | Topics or Themes                                  | ILO                   | Readings | Delivery Mode | Activities |
|------------|---------------------------------------------------|-----------------------|----------|---------------|------------|
| 9          | Process<br>Enhancement &<br>Controls using<br>ERP | ILO 3<br>& 4          | -        | In-person     |            |
| 10         | Robotic Process<br>Automation (I)                 | ILO 5                 | ТВА      | In-person     |            |
| 11         | Robotic Process<br>Automation (II)                | ILO 5                 | ТВА      | In-person     |            |
| 12         | Course Review                                     | ILO<br>1, 2,<br>3 & 4 | -        | In-person     |            |
| 13         | Project<br>Presentations                          | ILO<br>1-5            | -        | In-person     |            |

# Learning and Teaching Approach

| Approach                                          | How does this approach support you in achieving the learning outcomes?                                                                                                                                                                                                                                                   |
|---------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Seminar<br>preparati<br>on and<br>discussion<br>s | Content will be assigned prior to the seminar and you are expected to read through the relevant content before each seminar. Seminar discussions allow ample opportunities for you to clarify the content and concepts; and to assess your ability to think critically and articulate clearly.                           |
| SAP lab<br>exercises                              | A major learning outcome is the technical knowledge and skills in using SAP, an industry leading software. Such practical skills cannot be achieved by reading alone, and requires actual hands-on practice. The various SAP lab sessions provide the opportunities for you to gain actual experience with the software. |
| Group<br>Project                                  | By working in your assigned group to complete an actual company project, you will get the opportunity to experience and learn about real-world situations. In addition, you will also learn to work together in your groups, and how to coordinate, plan and execute the project collaboratively.                        |

#### **Assessment Structure**

Assessment Components (includes both continuous and summative assessment)

| No. | Component                                                                              | ILO        | Related PLO or<br>Accreditation                                              | Weightage | Team/Individual | Rubrics  | Level of<br>Understanding |
|-----|----------------------------------------------------------------------------------------|------------|------------------------------------------------------------------------------|-----------|-----------------|----------|---------------------------|
| 1   | Continuous Assessment<br>(CA): Class<br>Participation(Participation in<br>discussions) | ILO<br>1-5 | Class<br>Participatio n                                                      | 10        | Individual      | Holistic | Multistructural           |
| 2   | Continuous Assessment<br>(CA): Test/Quiz(Online<br>Learning for LAMS and SAP)          | ILO<br>1-5 | Acquisition of<br>knowledge,<br>Problem<br>solving and<br>decision<br>making | 10        | Individual      | Holistic | Multistructural           |
| 3   | Continuous Assessment<br>(CA): Report/Case<br>study(Project report)                    | ILO<br>1-3 | Acquisition of<br>knowledge,<br>Problem<br>solving and<br>decision<br>making | 20        | Team            | Holistic | Multistructural           |
| 4   | Continuous Assessment<br>(CA):<br>Presentation(Presentation)                           | ILO<br>1-5 | Acquisition of<br>knowledge                                                  | 10        | Individual      | Holistic | Multistructural           |
| 5   | Summative Assessment<br>(EXAM): Presentation(Final<br>examination (open book) )        |            |                                                                              | 50        | Individual      | Holistic | Multistructural           |

Description of Assessment Components (if applicable)

#### Formative Feedback

The seminars will be interactive, and students' active participation is highly encouraged.

The SAP lab exercises are designed to provide students with the required hands-on practice to learn SAP, the industry-leading ERP software package. Students will be required to complete these independently.

For the course project, students will complete a project with an actual organization. In addition to a written report, students are required to do a presentation. There will be a Q&A segment where the instructor will ask questions and provide feedback on both the content and delivery of the presentation. Students will also be required to complete a peer evaluation (see "Teamwork and Interpersonal Skills" rubric attached) and marks may be adjusted downwards based on the results of the peer evaluation.

The online learning materials provide an overview of the concepts and principles for the seminar topics. This overview critically facilitates the consequent seminar activities, including (i) critical analysis and discussion of relevant concepts, and (ii) practice of exercises for developing technical skills.

### NTU Graduate Attributes/Competency Mapping

This course intends to develop the following graduate attributes and competencies (maximum 5 most relevant)

| Attributes/Competency | Level        |  |  |
|-----------------------|--------------|--|--|
| Adaptability          | Intermediate |  |  |
| Collaboration         | Advanced     |  |  |
| Problem Solving       | Intermediate |  |  |
| Project Management    | Intermediate |  |  |
| Critical Thinking     | Advanced     |  |  |

# **Course Policy**

#### Policy (Academic Integrity)

Good academic work depends on honesty and ethical behaviour. The quality of your work as a student relies on adhering to the principles of academic integrity and to the NTU Honour Code, a set of values shared by the whole university community. Truth, Trust and Justice are at the core of NTU's shared values. As a student, it is important that you recognize your responsibilities in understanding and applying the principles of academic integrity in all the work you do at NTU. Not knowing what is involved in maintaining academic integrity does not excuse academic dishonesty. You need to actively equip yourself with strategies to avoid all forms of academic dishonesty, including plagiarism, academic fraud, collusion and cheating. If you are uncertain of the definitions of any of these terms, you should go to the academic integrity website for more information. On the use of technological tools (such as Generative AI tools), different courses / assignments have different intended learning outcomes. Students should refer to the specific assignment instructions on their use and requirements and/or consult your instructors on how you can use these tools to help your learning. Consult your instructor(s) if you need any clarification about the requirements of academic integrity in the course.

#### Policy (General)

You are expected to complete all assigned pre-class readings and activities, attend all seminar classes punctually and take all scheduled assignments and tests by due dates. You are expected to take responsibility to follow up with course notes, assignments and course related announcements for seminar sessions they have missed. You are expected to participate in all seminar discussions and activities.

#### Policy (Absenteeism)

(1)Attendance & Punctuality: Students are required to attend all the seminars. Students are expected to be punctual and arrive before the start of class, as late arrivals will be disruptive to class activities and considered disrespectful to the instructor and fellow students. For submission of course requirements, studentsare required and expected to follow the submission deadlines. Instructors have the right to penalize and/or reject late submissions.(2)Preparation: Students are expected to prepare for each seminar by covering and working on all assigned material prior to the seminars. The quality of students' and their peers' learning will largely depend on how well-prepared students are for class.

(3)Participation: Once in class, students are expected to contribute to class discussions and exercises as well as ask questions whenever in doubt. Students are also expected to observe respectful behavior, such as raising their hand before speaking, not interrupting other students, not using electronic devices unless required for problem-solving exercises, and not causingany distractions to fellow students.

#### Policy (Others, if applicable)

(1)Attendance & Punctuality: Students are required to attend all the seminars. Students are expected to be punctual and arrive before the start of class, as late arrivals will be disruptive to class activities and considered disrespectful to the instructor and fellow students. For submission of course requirements, studentsare required and expected to follow the submission deadlines. Instructors have the right to penalize and/or reject late submissions.(2)Preparation: Students are expected to prepare for each seminar by covering and working on all assigned material prior to the seminars. The quality of students' and their peers' learning will largely depend on how well-prepared students are for class.

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their hand before speaking, not interrupting other students, not using electronic devices unless required for problem-solving exercises, and not causingany distractions to fellow students.

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