



## Bachelor's courses School of Business and Economics

VU University Amsterdam - Student- & Onderwijszaken - Exchange programme Vrije Universiteit - 2018-2019



# Accounting Information Systems

<b>Course code</b>	E_EBE3_ACIS ()
<b>Period</b>	Period 4
<b>Credits</b>	6.0
<b>Language of tuition</b>	English
<b>Faculty</b>	School of Business and Economics
<b>Coordinator</b>	drs. J.B.T. Bergsma RA
<b>Examinator</b>	drs. J.B.T. Bergsma RA
<b>Teaching method(s)</b>	Lecture, Seminar
<b>Level</b>	300

## Course objective

During this course the basic concepts of accounting information systems will be explained in the general lectures and applied during the tutorials. These include:

- \* Internal reliability system
- \* General and application IT controls
- \* Simon's levers of control
- \* COSO frameworks

In real life you will find that all organizations will have some kind of accounting information system. Based on the information provided by such systems not only managers take decisions but also customers and investors.

During the tutorials you are asked to prepare cases in which these concepts should be used to design an accounting information system.

After completing this course, you will be able to:

- explain the use of accounting information systems for controlling organizations (Bridging Theory and Practice - Knowledge).
- understand the basic concepts in AIS (Bridging Theory and Practice - Knowledge).
- determine the information needs for different business cycles (Bridging Theory and Practice - Application).
- make an analysis of the reliability risks (Bridging Theory and Practice - Application).
- design a system of preventive and detective controls (Bridging Theory and Practice - Knowledge).
- give a description of the activities needed to record data and check these for reliability (Bridging Theory and Practice - Application).

## Course content

Managers need reliable and relevant information to take all kind of decisions. This information is provided by accounting information systems. Employees from different departments record data in computerized information systems. This data is processed into information through applications. The controlling department is responsible for checking the reliability of this information.

## Form of tuition

General lectures  
Tutorials

**Type of assessment**

To be announced.

**Course reading**

To be announced.