

**University of Macau**  
**Faculty of Business Administration**  
**First Semester 1998-1999**

**Course:** ACCT310 – 002 Accounting Information Systems

**Instructor:** Professor Duarte Trigueiros

**Office:** L410

**Course Objective:**

This course aims at providing students with an understanding of the application and integration of information systems concept into the basic accounting process and the extension of traditional accounting models to include systems approach, internal controls and development of accounting information systems.

**Course Outline:**

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|---|-------------|
| 1. Introduction to AISs                                     | (Ch. 1)     |
| 2. Documenting AISs   | (Ch. 3)     |
| 3. AISs for Collecting, Recording and Storing Business Data | (Ch. 4)     |
| 4. Transaction Processing Cycles in AISs                    | (Ch. 5)     |
| 5. Files and File Processing                                | (Ch. 6)     |
| 6. Internal Controls within AISs                            | (Ch. 8, 9)  |
| 7. Systems Development                                      | (Ch. 12-14) |

**Evaluative Profile:**

Class Participation and Assignments	20%
Mid-term Examination	30%
Final Examination	50%

**Textbook:**

Core Concepts of Accounting Information Systems, by Moscovice, Simkin and Bagranoff, 5th Edition, Wiley