





Computers and Management Information Systems (CMIS) 455

Accounting Information Systems (Revision 9)

Status:

Replaced with new revision, see the [course listing](#)  for the current revision 

Delivery mode:

Individualized study online  with eText 

Credits:

3

Area of study:

Applied Studies (Business and Administrative Studies)

Prerequisites:

CMIS 351

Precluded:

None

Challenge:

CMIS 455 has a challenge for credit option.

Faculty:

[Faculty of Business](#) 

Overview

CMIS 455: Accounting Information Systems focuses on the strategic context of the flow of accounting information in organizations from a systems perspective. Specifically, it helps you understand how business processes, organization structure, information systems, and corporate planning should be aligned with company goals in terms of financial reporting, control requirements, and IT structure. Evaluating and advising on the impact of new technologies on business processes is emphasized across the topics covered in the course.

CMIS 455 has two basic sections that are presented in three parts. In the first section, Lessons 1 to 4 teach the technical underpinnings of accounting information systems (AIS), particularly the design, development, and implementation of IS. Part Two (Lessons 5 to 8) present auditing and control principles as they pertain to AIS. The second section is a fusion of the first two parts: the technical and theoretical concepts covered in the first eight lessons are illustrated in the context of revenue, expenditure, production, and human resources management/payroll accounting cycles, as well as in the general ledger and reporting system (Lessons 9–13).

Outline

Students of *CMIS 455* study the following topics:

- Lesson 1: Introduction to Accounting Information Systems
- Lesson 2: Systems Documentation Techniques
- Lesson 3: Relational Databases
- Lesson 4: Database Design and the REA Data Model
- Lesson 5: Computer Fraud
- Lesson 6: Control and Accounting Information Systems
- Lesson 7: Information Systems Controls and System Reliability
- Lesson 8: Auditing Computer-Based Information Systems
- Lesson 9: The Revenue Cycle
- Lesson 10: The Expenditure Cycle
- Lesson 11: The Production Cycle

- Lesson 12: The Human Resources Management and Payroll Cycle
- Lesson 13: General Ledger

Evaluation

To **receive credit** [↗](#) for *CMIS 455*, you must complete four written assignments, a midterm examination, and a final examination. Your final grade is determined by a weighted average of the grades you receive on all of these assessment activities. You must receive a grade of at least 50% or better on each of the examinations, and you must achieve an overall grade of at least **D (50 percent)** [📄](#) for the entire course.

Activity	Weight	Complete by
Assignment 1	10% of final grade	after Lesson 2
Assignment 2	10% of final grade	after Lesson 4
Midterm Online Examination	30% of final grade	after Lesson 6
Assignment 3	10% of final grade	after Lesson 8
Assignment 4	10% of final grade	after Lesson 13
Final Online Examination	30% of final grade	after Assignment 4
Total	100%	

The **midterm and final examinations** for this course must be requested in advance and written under the supervision of an AU-approved exam invigilator. Invigilators include either ProctorU or an approved in-person invigilation centre that can accommodate online exams. Students are responsible for payment of any invigilation fees. Information on exam request deadlines, invigilators, and other exam-related questions, can be found at the **Exams and grades** [↗](#) section of the Calendar.



To learn more about assignments and examinations, please refer to Athabasca University's **online Calendar** [↗](#).

Materials

Romney, M., & Steinbart, P. (2015). *Accounting information systems* (13th ed.).

Upper Saddle River, NJ: Pearson Education, Inc. ISBN: 780133428537 
(eText)

eText

Registration in this course includes an electronic textbook. For more information on **electronic textbooks** , please refer to our **eText Initiative site** .

Other Resources

All other learning resources will be available online.



Challenge for credit

Overview

The challenge for credit process allows you to demonstrate that you have acquired a command of the general subject matter, knowledge, intellectual and/or other skills that would normally be found in a university-level course.

Full information about **challenge for credit**  can be found in the Undergraduate Calendar.

Evaluation





To **receive credit**  for the CMIS 455 challenge registration, you must achieve a grade of at least **D (50 percent)**  on the examination.

Online Exam



Challenge for credit course registration form

Important links

- › [Academic advising](#) 
- › [Program planning](#) 
- › [Request assistance](#) 
- › [Support services](#) 

Athabasca University reserves the right to amend course outlines occasionally and without notice. Courses offered by other delivery methods may vary from their individualized study counterparts.

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View [previous revision](#) 
