








# Computers and Management Information Systems (CMIS) 455

## Accounting Information Systems (Revision 10)

<b>Status:</b>	Replaced with new revision, see the <a href="#">course listing</a>  for the current revision 
<b>Delivery mode:</b>	Individualized study online  with eText 
<b>Credits:</b>	3
<b>Area of study:</b>	Applied Studies (Business and Administrative Studies)
<b>Prerequisites:</b>	CMIS 351
<b>Precluded:</b>	None
<b>Challenge:</b>	CMIS 455 has a challenge for credit option.
<b>Faculty:</b>	<a href="#">Faculty of Business</a> 



## Overview

*CMIS 455: Accounting Information Systems* focuses on the strategic context of the flow of accounting information in organizations from systems perspective. Specifically, it helps you understand how business processes, organization structure, information systems, and corporate planning should be aligned with company goals in term 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 9–15).

## Outline



Students of CMIS 455 study the following units:

- 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: Introduction to Data Analytics in Accounting
- Lesson 6: Transforming Data
- Lesson 7: Data Analysis and Presentation
- Lesson 8: Fraud, Errors, Abuse Techniques, and Ethics
- Lesson 9: Control and Accounting Information Systems
- Lesson 10: Controls for Information Security



- Lesson 11: The Revenue Cycle: Sales to Cash Collections
- Lesson 12: The Expenditure Cycle: Purchasing to Cash Disbursements
- Lesson 13: The Production Cycle
- Lesson 14: The Human Resources Management and Payroll Cycle
- Lesson 15: General Ledger and Reporting System

## Evaluation

To **receive credit**  for *CMIS 455*, you must receive a grade of at least 50% or better on a midterm examination and a final examination, and you must achieve an overall grade of at least **D (50 %)**  for the entire course.

Activity	Weight	Complete by
Assignment 1	10% of final grade	after Lesson 4
Assignment 2	10% of final grade	after Lesson 7
Midterm Online Examination	30% of final grade	after Lesson 6
Assignment 3	10% of final grade	after Lesson 10
Assignment 4	10% of final grade	after Lesson 15
Final Online Examination	30% of final grade	after Assignment 4
<b>Total</b>	<b>100%</b>	

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. B., Steinbart, P. J., Summers, S. L., & Wood, D. A. (2021).

*Accounting information systems* (15th ed.). Pearson Education.   
(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.

A print version of the eText can be purchased from the publisher through a direct-to-student link provided in the course website; you can also acquire the textbook on your own if you wish.

## 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.

*Opened in Revision 10, January 15, 2024*

*Updated November 20, 2024*

View **previous revision** 

