MAKERERE UNIVERSITY BUSINESS SCHOOL
FACULTY OF COMMERCE
DEPARTMENT OF ACCOUNTING
COURSE OUTLINE, ACADEMIC YEAR: 2024/2025

PROGRAM: BACHELOR OF SCIENCE IN ACCOUNTING (BSA)
Course Name: Accounting Information Systems II
Course Code: BSA 2206
Course Level: Year 2, Semester II
Credit Units: 5

1.0 Course Description

This course builds upon the foundational concepts introduced in Accounting Information Systems 1, exploring deeper into the design, implementation, and management of accounting information systems using generic accounting software. This is a practical and theoretical course. It involves applying computers for accounting purposes. It involves a historical study of computers and accounting; an analysis and evaluation of the different accounting packages available on the market (like Sage, sun-systems, pastel, mind your own business, quick books). The students will be taken through practical sessions of any current and selected accounting package to solve accounting problems.

1.1 Course objective

The objective of this course is to enable the learner to gain theoretical and practical skills in computerized Accounting principles and, appreciate the developments in Information Technology Accounting software

1.2 Learning Outcomes/ competences

By the end of this course, the student will be able to:

i)   Apply Accounting Principles using Accounting Software.
ii) Design Investment Models
iii) Create computerized and detailed setup of companies, input and process transactions, and preparation of final reports.
iv) Utilize the Change Menu in QuickBooks for various data management, reconciliation, code renumbering, year-end processes, financial reporting, and security measures, contributing to accurate and organized financial management.

2. DETAILED COURSE OUTLINE

TOPIC	CONTENTS	INTENDED LEARNING OUTCOMES (ILO)	HOURS	FACILITATOR (S)
1. Overview of Accounting Information systems	• Overview of Accounting Information Systems • The Information Environment • The Information System • The Accounting Information System • Management Information System • The role of Accountants	− Understand the primary information flows within the business environment. − Understand the difference between accounting information systems and management information systems. − Understand the difference between a financial transaction and a nonfinancial transaction. − Be familiar with the functional areas of a business and their principal activities.	5 Hrs	**Verous Kissah** **Hillary Ayebare**
2. Financial Accounting systems	• Qualitative characteristics of accounting information (A Hierarchy of Accounting Qualities) • Elements of Financial Statements of a business enterprise • The accounting cycles • Preparing Financial functions in Microsoft Excel • Accounting in Excel • Creating an accounting model	− Apply the hierarchy of accounting qualities to make informed judgments about financial reporting. − Identify and describe the key elements of financial statements (e.g., assets, liabilities, equity, revenue, expenses). − Record and analyze business transactions through each phase of the accounting cycle. − Apply Excel skills to create and format accounting spreadsheets. − Integrate various financial elements into the model, considering income statements, balance sheets, and cash flow statements.	10 Hrs	**Verous Kissah** **Hillary Ayebare**
3. Financial Accounting in Excel	• Procedures for modeling an accounting system and it include among other things:- • Preparation of Various Ledger	− To appreciate the modeling of accounts to create a comprehensive accounting information system. − Create and maintain various ledger accounts	10 Hrs	**Verous Kissah** **Hillary Ayebare**

	accounts (General journal, Trial balance, income statement and the balance sheet). • Calculation of annual depreciation using the Straight line method, reducing balance method) • Final accounts (Statement of Profit or Loss and other comprehensive income) • Linking worksheets	– Manage Asset Schedules – Prepare Final Accounts – Apply Best Practices in Excel Accounting Modeling		
4. Computerized Accounting Software Packages	**Accounting Software** • Manual Accounting and computerized Accounting • Why an accounting software, • Types of accounting software, • choosing an accounting software- factors to consider • Benefits of using computers, Disadvantages of using computers, defenses to demerits	– To appreciate the manual accounting information system, advantages, disadvantage – To appreciate why companies, computerize their accounting – To Appreciate the various categories of computerized accounting software packages – To learn the factors that may be necessary in selecting an accounting information system. – To appreciate the benefits of computerized accounting visa vi manual accounting information system.	**10 Hrs**	**Verous Kissah** **Hillary Ayebare**
**1nd Coursework test**

5.	Introduction to QuickBooks	• Getting Started • Basic accounting source documents (Receipt, invoice, delivery note, debit note, credit note) **Setting up QuickBooks** • Creating a QuickBooks Company • Entering company information • Setting up QuickBooks preferences • Choosing a start date • Setting up income and expense accounts • Providing details about your income • Finishing the interview • Getting help while using QuickBooks	– To describe how QuickBooks works – To see how to exit QuickBooks – start date and the number of companies to create. – To set QuickBooks preferences in the interview. – the Easy Step Interview. – To record opening balances. – QuickBooks Help tools /manual	**10 Hrs**	**Dr. Julius Opiso**
6.	Working with Customers	• Customer List • Generate Invoice • Receive payments/credits • Make deposits • Generate Statements • Account Receivable • Reports • Open Balances	– Manage the Customer List – Generate Invoices – Receive Payments and Credits – Understand the process of making deposits to relevant customer transactions. – Generate Customer Statements: – Account Receivable Reports on customer balances and payment trends. – Manage Open Balances	**5 Hrs**	**Dr. Julius Opiso**
7.	Working with Vendors	• Vendor List • Enter bills • Pay bills • Create Purchase Orders • Update Inventory • Sales Tax • 1099's • Account Payable Reports	– maintain the vendor list. – apply the process of entering bills Process bill payments. – Generate and customize purchase orders – updating inventory records with vendor transactions. – Set up sales tax settings – Understand the 1099 forms. – Generate Account Payable Reports	**5 Hrs**	**Dr. Julius Opiso**
8.	Managing Employees	• Employee List • Time Sheets • Pay Checks	– Maintain the Employee List – managing employee time sheets – Create paychecks for various pay	**5 Hrs**	**Mr. Mutesasira**

	• Payroll Taxes • Payroll Forms	components such as wages, bonuses, and deductions. − Managing Payroll Taxes − Completing Payroll Forms:		
9. Bank and Cash Transactions	− Bank Account Setup − Categorizing Bank Transactions: − Reconciling Bank Statements: − Managing Petty Cash Transactions − Handling Credit Card Transactions: − Cash Flow Management in QuickBooks: − Multiple Currency Transactions: − Security Measures for Bank and Cash Transactions: − Customizing Reports for Bank and Cash Analysis: − Integration with Third-Party Banking Tools	− Understanding bank transactions. − recording various types of bank transactions (deposits, withdrawals, and transfers). − Performing bank statement reconciliations − Setting up and managing petty cash accounts − Managing credit card accounts − Analyzing cash flow reports and forecasts − managing transactions in multiple currencies. − maintaining data integrity and preventing unauthorized access. − Generating and customizing financial reports related to bank and cash transactions.	**10 Hrs**	**Mr. Mutesasira**
10. Generating reports	• Final Accounts • Company and Financials • Customers & Receivable reports • Sales report • Supplier & payable report • Purchases report • Stock report • Banking report • Accountant and Taxes • Cash flow statement	− To discuss how to generate the various report − To learn how to export and customize the reports in excel. − Memorizing Reports	**15 Hrs**	**Mr. Mutesasira**
2ⁿᵈ Coursework test				

Note: 75 contact hours (30 Lecture hours, 15 tutorial hours: 30 practical hours).

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3. Mode of delivery
Lectures
Practical
Case studies

4. Mode of Assessment
i)   Coursework will carry 30% of the total course evaluation

ii)   End of Examination will carry 70% of the total course evaluation

iii) The pass mark is 50%

Facilitators
1. Dr. Julius Opiso
2. Mr. Mutesasira Fred
3. Verous Kissah
4. Hillary Ayebare

6. Recommended Reading Texts

1) Accounting Information Systems (15th Edition), Romney, M. B., Steinbart, P. J., Summers, S. L. & Wood, D. A. 2021. Pearson Education Limited (RSSW)
2) *Accounting Information Systems Basic concepts and current issues*, 4th Edition, Robert L Hurt (2016), McGraw Hill.
3) *Accounting Information Systems by JA Hall (2015)*
4) Accounting Information Systems, Gelinas J, Dull R.B, Wheeler P (2018), Cengage Learning UK
5) Accounting Information Systems, Hall J, (2020), Cengage Learning UK.
6) *Accounting information systems: controls and processes*, Turner, L., Weickgenannt, A. B., & Copeland, M. K. (2020), John Wiley & Sons.
7) Accounting Information Systems; *By Romney & Steinbart, 2018, 14th Edition.*
8) Accounting Information Systems; The Crossroads of Accounting & IT, 2nd edition, *Kay and Ovilia* (2013), Pearson publishers.
9) Core Concepts of Accounting Information Systems, 12th Edition, Simkin, M. G., Rose, J. M., and Norman, C. S. (2012), John Wiley & Sons, Inc. ISBN: 978-1-118-02230-6
10) Excel Applications for Accounting Principles; *By Gaylord N. Smith, Thomson.*
11) Fundamentals of Accounting Information Systems: An Internal Control Approach, *Johnson, G. (2013)*, North American

Business Press

12) Introduction to information systems, Rainer, R. K., & Prince, B. (2021). John Wiley & Sons.
13) Nkundabanyanga K Stephen (2017); Financial Accounting (practical approach) 2nd Ed.
14) QuickBooks in the Classroom. Instructor's Resource Guide. http://www.intuiteducation.ca/

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