

**(Table 5.2) Course unit description**

Study program: Business economy and management; General economy			
Type and level of studies: Undergraduate studies (first level)			
<b>Course unit: Accounting Information Systems</b>			
<b>Teacher in charge: Todorovic Mirjana</b>			
Language of instruction: English			
ECTS:7			
Prerequisites:/			
Semester: Summer Semester			
<b>Course unit objective:</b> Transferring to students the necessary theoretical and practical knowledge and skills in the area of accounting information system.			
<b>Learning outcomes of Course unit:</b>			
<ul style="list-style-type: none"> <li>• understanding of theoretical and methodological basis of AIS functioning</li> <li>• understanding of the AIS structure and accounting process</li> <li>• development of practical skills from the domain of creating the AIS instruments cost calculation procedures</li> <li>• understanding of the accounting regulatory framework</li> <li>• understanding the impact of IT on AIS</li> <li>• identification of the roles of professional accountant and understanding the importance of ethics</li> <li>• creation of AIS instruments</li> <li>• solving problems in the field of AIS organization</li> <li>• developing knowledge and skills necessary for effective management of AIS</li> </ul>			
<b>Course unit contents</b>			
<ul style="list-style-type: none"> <li>• Accounting Information System (AIS): theoretical basis</li> <li>• Organizational structuring of AIS</li> <li>• Instruments of AIS organization</li> <li>• Application of Information Technology in AIS</li> <li>• Accounting information system of financial accounting</li> <li>• Accounting information system of cost accounting</li> <li>• Accounting information system of analytical accounting</li> </ul>			
<b>Literature</b>			
Tony Boczko, 2007., Corporate accounting information system, Harlow : Financial Times Prentice Hall Marshall B. Romney, Paul John Steinbart, 2009, Accounting information systems, N.J. : Pearson Prentice Hall, Dasaratha V. Rama, Frederick L. Jones, 2006, Accounting Information Systems, Moson (OH) : Thomson/South-Western			
<b>Number of active teaching hours</b>			<b>Other classes</b>
Lectures 45	Practice 30	Other forms of classes	
<b>Teaching methods:</b> Professor's lectures, case studies, discussions, practical exercises (tasks), team and individual work			
<b>Examination methods (maximum 100 points)</b>			
<b>Exam prerequisites</b>	<b>No. of points:</b>	<b>Final exam</b>	<b>No. of points:</b>
Student's activity during lectures	10	oral or written examination	50
practical classes/tests			
Tests	2x20=40		
Project			

Other

**Grading System**

<b>Grade</b>	<b>Bo. Of Points:</b>	<b>Description</b>
<b>10</b>	<b>91-100</b>	Excellent
<b>9</b>	<b>81-90</b>	Exceptionally good
<b>8</b>	<b>71-80</b>	Very good
<b>7</b>	<b>61-70</b>	Good
<b>6</b>	<b>51-60</b>	Passing
<b>5</b>	<b>0-50</b>	Failing