

Analysis & Design  
Document  
For  
Financial Information  
Systems

# Financial Information Systems: Analysis and Design Document

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## Aim of the Module

The aim of this subject is to introduce students to the increasing use of computers in the business environment and to equip them to be able to take a leading role in the information technology policy of a firm.

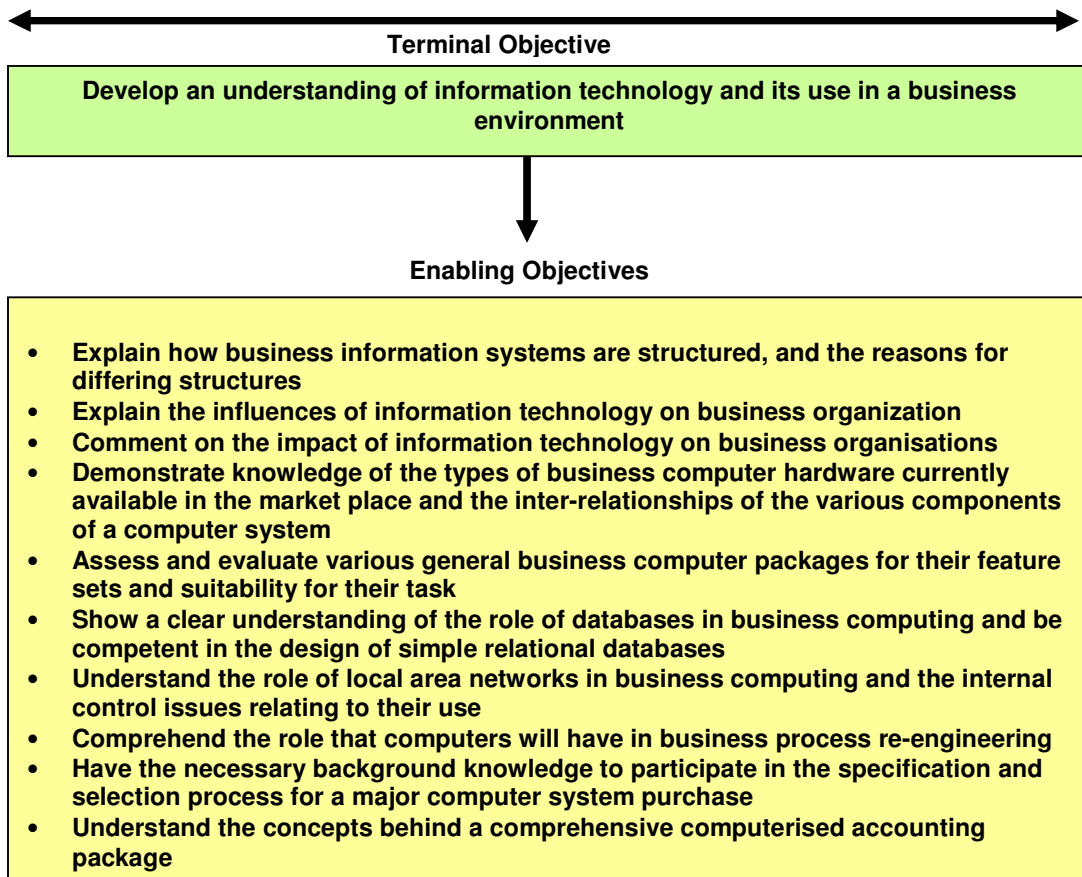
## Need of the Module

Management accountants have always played a central role in the selection of accounting systems and are among the major users of the outputs of these systems. With the computerisation of the accounting systems, they should be able to develop functional specifications for the systems and continue to play the major role in the selection of the systems.

Management accountants have also played a major role in the design of the business processes of many firms for two reasons.

- Firstly, because of their financial background, they have been in a position to contribute to the design of the many processes involving financial data.
- Secondly, they are involved with both the external and internal audit procedures and have contributed to process design so as to ensure the systems can be relied on to fulfil audit requirements.

## Module Objectives



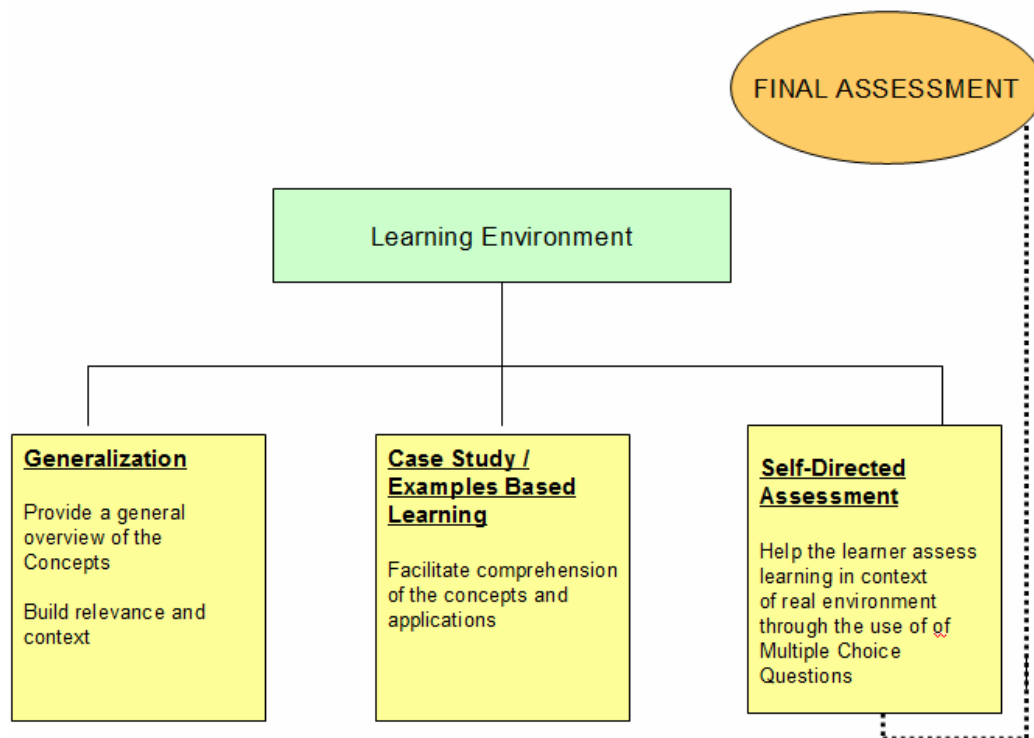
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## Audience Analysis

Parameter	Details	Implications
Profession	<ul style="list-style-type: none"> <li>Students with no or little accounting background</li> </ul>	<ul style="list-style-type: none"> <li>Balance the content to cater to different audience profiles</li> </ul>
Education	<ul style="list-style-type: none"> <li>Educational level – school leavers, graduates</li> <li>Discipline of study- Any</li> </ul>	<ul style="list-style-type: none"> <li>Scope and pitch the module at an appropriate level</li> <li>The audience may not be familiar with the jargon used. Therefore, there is a need to simplify the jargon</li> </ul>
Age	<ul style="list-style-type: none"> <li>18 – 28 years</li> </ul>	<ul style="list-style-type: none"> <li>The instructional strategies / examples / writing style will be in accordance with the age of the audience</li> </ul>

## Overall Module Treatment

This overall strategy of the module will focus on making the learning effective and useful for a diversified audience. The generic concepts are followed by application content, which will be covered with the help of real-life case studies.



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## Module Structure

The module “Financial Information System” will be designed for people with little or no accounting background but with some aptitude for numbers. The module will be divided into chapters. Each chapter will have End of Chapter Questions (Multiple Choice Questions).

The content of the seminar will begin with an overview of accounting information systems. Thereafter it will focus on:

- **Systems:** Enterprise systems, Electronic Business Systems and Documenting Information Systems
- **Controlling Information Systems:** Introduction to Internal Control, IT Processes and Business Process Controls
- **Processes:** The Order Entry/Sales (OE/S) Process, The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process, The Purchasing Process and Integrated Production Processes (IPP), The Accounts Payable/Cash Disbursement (AP/CD) Process, The Human Resources Process (HR) Management and Payroll Processes, General Ledger and Business Reporting (GL/BR) Process

The course will consist of:

- Chapters (from 0 to n)
- End of the course multiple choice questions
- Case study at the end
- Annexures and appendum

Each chapter will have 4 parts:

- Goals/ objectives of the chapter
- Text of chapter with links and graphics
- Multiple-choice questions

The first chapter (no. 0) will provide the goals / learning objectives of the whole seminar

## Course Content Outline

**Please note: This content outline will merely give an idea of the chapters that will be covered. The chapter and topic names and also the positioning is not final. The final version may vary as may be the requirement to ensure smooth flow of content.**

Topic No.	Topic
1	Introduction to Accounting Information Systems
2	Enterprise Systems
3	Electronic Business (E-Business) Systems
4	Documenting Information Systems.
5	Controlling Information Systems: Introduction to Internal Control
6	Controlling Information Systems: IT Processes
7	Controlling Information Systems: Business Process Controls
8	The Order Entry/Sales (OE/S) Process
9	The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process
10	The Purchasing Process and Integrated Production Processes (IPP)
11	The Accounts Payable/Cash Disbursement (AP/CD) Process
12	The Human Resources Process (HR) Management and Payroll Processes
13	General Ledger and Business Reporting (GL/BR) Process

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## Micro Strategies

### Strategies to Facilitate Learning

Each topic will begin by giving the broad picture and listing the objectives of the topic. The content will flow from simple to complex. Various learning aids will be provided wherever applicable within the text of the topic. These will provide Just-In-Time (JIT) information. Some examples of learning aids that will be used include:

- **TIP** presents the guidelines and best practices
- **KEY POINTS** to highlight an important point. This will be provided in the margin of the text.
- The **TELL ME MORE** box will indicate additional information related to a concept. Links will be provided to some additional material
- The **ALTERNATE METHOD** will highlight an alternate method (if any) to perform a task
- **GLOSSARY** will highlight terms used in the course along with their descriptions. These will be provided at the end of the material of the seminar
- The **VIEW STEPS** box displays the steps of a procedure listed within a box. This will help a learner remember the steps
- **ACTIVITY** box to list an activity which will facilitate retention. The activities will be designed to catch the attention of the learner and help them concentrate and respond
- **CHECK YOUR UNDERSTANDING** box listing out a multiple choice question within the text of the topic. This will help the learner revise some of the key elements of the topic
- **SUMMARY** to summarise concisely the key material being covered

### Overall Instructional Treatment

Parameter	Strategies
Instructional Pitch	<ul style="list-style-type: none"><li>• Suit the largest learner cross-section</li><li>• Be engaging and motivating</li></ul>
Relevance	<ul style="list-style-type: none"><li>• Have introductory text to present a new topic</li><li>• Include examples to provide an explanation of the concepts being taught</li><li>• Have scenarios, workplace examples, situations, data &amp; statistics</li></ul>
Practice	<ul style="list-style-type: none"><li>• Have several related concepts in a scenario-based question series with feedback</li></ul>
Credibility	<ul style="list-style-type: none"><li>• Use famous quotations to build credibility of the content</li></ul>
Explaining complex concepts	<ul style="list-style-type: none"><li>• Diagrams, charts, graphs to explain complex concepts</li><li>• Appropriate static graphics will be used. These may take the form of :<ul style="list-style-type: none"><li>▪ Charts &amp; Data</li><li>▪ Tables</li><li>▪ Technical Diagrams</li></ul></li></ul>
Assessment	<ul style="list-style-type: none"><li>• Self-assessment will be implemented as Check Your Understanding (CYU) questions, practices and quiz.</li><li>• Feedback for both correct and incorrect options will</li></ul>

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	<ul style="list-style-type: none"> <li>be provided</li> <li>• The end of topic assessment section will assess the learner on content in the topic.</li> <li>• Questions will be:               <ul style="list-style-type: none"> <li>○ Pure recall questions</li> <li>○ Procedural</li> <li>○ Cognitive decision making skills</li> </ul> </li> </ul>
Language	<ul style="list-style-type: none"> <li>• Style will be simple and informal</li> <li>• Australian English will be used</li> </ul>
Interactivity	<ul style="list-style-type: none"> <li>• The instructional theme will be built around lot of interactivity in the form of:               <ul style="list-style-type: none"> <li>○ Check your understanding</li> <li>○ Practice activity</li> <li>○ Case studies</li> <li>○ Tips</li> <li>○ Scenarios</li> </ul> </li> </ul>
References and Links	<ul style="list-style-type: none"> <li>• There will be extra information that is not embedded within topics, such as:               <ul style="list-style-type: none"> <li>○ Glossary</li> <li>○ Additional reference material</li> <li>○ Related links</li> </ul> </li> </ul>
Module Size / Design	<ul style="list-style-type: none"> <li>• 120 pages and 39 contact hours</li> </ul>

### Client Feedback

**Approved** .....

**Approved with Suggested Changes** .....

**Resubmit**.....

**Project Manager (Client):** .....

**Name:**.....

**Date:**.....