ACCOUNTING INFORMATION SYSTEMS

SUMMATIVE ASSESSMENT

Module #	331301000-KM-01
NQF Level	L05
Notional hours	100
Credit(s)	Cr10
Development Quality Partner	Quality Council for Trades and Occupations (QCTO)
Occupation or Specialisation	331301000; Bookkeeper
Associated Occupation	Bookkeeper

Name	
Contact Address	
Telephone (H)	
Telephone (W)	
Facsimile	
Cellular	
E-mail	

Note to the learner

This Learner Guide provides a comprehensive overview of the module. It is designed to improve the skills and knowledge of learners, and thus enabling them to effectively and efficiently complete specific tasks.

Purpose:

The main focus of the learning in this knowledge module is to build an understanding of an accounting information system (AIS) to collect, store, manage, process, retrieve and report on financial data to ensure the highest level of accuracy in a company's financial transactions and recordkeeping and to make financial data easily available for internal management decision making and external parties such as creditors, investors, and regulatory and taxation authorities, while keeping data intact and secure. This is generally under supervision and encompasses processing transactions within the system, maintaining the system, producing reports and ensuring system integrity

Topic elements to be covered include:

- ✓ KM-01-KT01: Accounting information system (AIS) and the basic functions it performs (30%)
- ✓ KM-01-KT02: Different parts and components to any accounting information system (30%)
- ✓ KM-01-KT03: Design and management of AIS (20%)
- ✓ KM-01-KT04: Role of an accounting information system (AIS) in a company's value chain (20%)

Exemptions

- ✓ Computerised Financial Systems N4: Code Number 06030154, Computerised Financial Systems N5: Code Number 06030175 and Computerised Financial Systems N6: Code Number 06030186.

Entry Requirements:

A NQF Level 4 qualification with Mathematical Literacy and Communication in English.

Provider Accreditation Requirements for the Knowledge Module

Physical Requirements:

- ✓ The provider must have lesson plans and structured learning material or provide learners with
- ✓ Access to structured learning material that addresses all the topics in all the knowledge modules.
- ✓ In addition the following must be provided:
  - A computer with the necessary software per student in class
  - Printers
  - Access to internet facilities
  - Distance and e-learning modalities available to learners

Provider Accreditation Requirements for the Knowledge Module

Human Resource Requirements:

- ✓ Lecturer/learner ratio of 1:20 (Max)
- ✓ Lecturers need to be qualified at a Level 6 or higher in the relevant field or have at least 5 years relevant experience in Computerised Financial Systems.
- ✓ It would be advantageous if lecturers are registered with a relevant accounting Professional Body for Continuous Professional Development purposes
- ✓ Assessor and Moderator have professional recognition in the Computerised Financial Systems field

Provider Accreditation Requirements for the Knowledge Module

Legal Requirements:

- ✓ Legally compliant venue, (i.e. Fire protection services, OHS and other legislation)
- ✓ Code of Conduct
- ✓ Approved and accredited by the relevant AQP as per QCTO requirements

Venue, Date and Time:

Consult your facilitator should there be any changes to the venue, date and/or time.

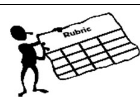
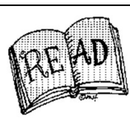
Refer to your timetable.

Assessments:

The only way to establish whether you are competent and have accomplished the learning outcomes is through continuous assessments. This assessment process involves interpreting evidence about your ability to perform certain tasks. You will be required to perform certain procedures and tasks during the training programme and will be assessed on them to certify your competence.

This module includes assessments in the form of self-evaluations/activities and exercises. The exercises, activities and self-assessments will be done in pairs, groups or on your own. These exercises/activities or self-assessments (Learner workbook) must be handed to the facilitator. It will be added to your portfolio of evidence, which will be proof signed by your facilitator that you have successfully performed these tasks.

Listen carefully to the instructions of the facilitator and do the given activities in the time given to you.

 Books	This icon means that other books are available for further information on a particular topic/subject.
 References	This icon refers to any examples, handouts, checklists, etc…
 Important	This icon represents important information related to a specific topic or section of the guide.
 Activities	This icon helps you to be prepared for the learning to follow or assist you to demonstrate understanding of module content. Shows transference of knowledge and skill.
 Exercises	This icon represents any exercise to be completed on a specific topic at home by you or in a group.
 Tasks/Projects	An important aspect of the assessment process is proof of competence. This can be achieved by observation or a portfolio of evidence should be submitted in this regard.
 Workplace Activities	An important aspect of learning is through workplace experience. Activities with this icon can only be completed once a learner is in the workplace
 Tips	This icon indicates practical tips you can adopt in the future.
 Notes	This icon represents important notes you must remember as part of the learning process.

ACCOUNTING INFORMATION SYSTEM (AIS) — ASSESSMENT

Instructions to Learner

• Answer all questions.
• Write your answers in the spaces provided.
• Marks are indicated for each question.

QUESTIONS

IAC0101

Give definition of an accounting information system. (5 Marks)

Answer:

IAC0102

Name the function accounting information system. (5 Marks)

Answer:

IAC0201

Name the parts of accounting information system. (5 Marks)

Answer:

IAC0301

Discuss why studying the design and management of AIS is important. (10 Marks)

Answer:

IAC0302

Describe the key factors in an accounting system design. (10 Marks)

Answer:

IAC0401

Explain the role played by the accounting information system (AIS) in a company's value chain and discuss ways that the AIS can add value to a business. (15 Marks)

Answer:

IAC0402

Identify the frequency of using accounting information in decision making. (5 Marks)

Answer:

IAC0403

Identify the possible problems in generating accounting information. (10 Marks)

Answer:

IAC0404

Recommend suggestions to overcome the identified problems. (10 Marks)

Answer:

TOTAL MARKS: 75

Facilitator Feedback & Remarks	
Assessment Judgement	
Competent(Tick/Cross) ☐	**Not Yet Competent(Tick/Cross)** ☐
Action/s required (if any): **By when:**	
Learner Feedback & Comments	

Declaration by the Learner

I ………………………………………………………………………………… (Learner) declare that I am satisfied that the feedback given to me by the Facilitator was relevant, sufficient and done in a constructive manner. I accept the assessment judgment and have no further questions relating to this particular assessment event.

Declaration by the Facilitator

I ……………………………………………………... (Facilitator) hereby certify that I have examined the learner workbook and I am satisfied with the evidence provided by the learner.

Declaration by the Assessor

I …………………………………………………............ (Assessor) hereby certify that I have examined the learner workbook and I am satisfied with the Facilitator Judgment of this assessment.

Learner (Sign)	Date	Facilitator (Sign)	Date
Assessor (Sign)	**Date**	**Moderator (Sign)**	**Date**