

Syllabus for ACCT614 (Accounting Information Systems)

Course Description

Prerequisite: ACCT 610. A study of the use of information systems in the accounting process, with an emphasis on computer systems and internal controls. Focus is on the analytical tools necessary to evaluate users' accounting information needs and to design, implement, and maintain an accounting information system to support business processes and cycles. Among the topics covered are: the components of a contemporary accounting information systems (AIS); security and internal controls, particularly within Internet and e-commerce environments; traditional flowcharting and data-flow diagrams; computer networks; theory and application of relational databases; and relational database management systems (RDBMS). Assignments include designing AIS using a commercial database software package.

Course Materials

Gelinas, Ulric J. Jr., and Richard B. Dull. (2008). Accounting Information Systems.

Haag, Stephen, James Perry, and Merrill Wells. (2004). Microsoft Office Access 2003 Introductory

Additional Readings/Materials

Gelinas, Ulric J. Jr., Richard B. Dull (2007). Accounting information systems 7th Edition. New York: Thomson South-Western College Publishing. ISBN: 0-324-37882-3. GD)

Haag, Stephen, James Perry, and Merrill Wells (2004). Microsoft Office Access 2003 Introductory, 1st Edition. New York: McGraw-Hill/Technology Education. ISBN: 0-07-283061-1. (HPW)

MS Access 2003 software is required for the class; there will be one problem on the midterm that requires the use of MS Access software. For flowcharting assignments you may use MS Visio, Power Point or Word Software. There will be problem on the final exam that requires use of flow charting software. Also a trial version of flow charting software is available at www.smartdraw.com

American Psychological Association. (2001). Publication Manual of the American Psychological Association (5th ed.). Washington, D.C.: APA. ISBN: 1-55798-791-2.

*Note: If you already have the 3rd or 4th edition of the APA manual, you need not purchase the updated version. However, you should refer to www.apastyle.org/electref.html for up-to-date information on citing electronic resources.

Course Goals/Objectives

At the end of this course, students should be able to:

1. Apply the analytical tools necessary to evaluate users' accounting information needs.
2. Apply the principles supporting the process of designing, implementing, and maintaining an accounting information system to typical situations faced by practicing accountants.
3. Identify the security and internal controls required for an accounting information system, particularly within internet and e-commerce environments.
4. Apply traditional flowcharting and data-flow diagramming as the basis for the design of an accounting information system.
5. Demonstrate the application of theory to the design and management of relational databases associated with accounting information systems.
6. Understand the relationship between the Order Entry/Sales Process and its business environment.
7. Understand the Billing/Accounts Receivable/Cash Receipts Process.

Grading Criteria

Section removed.

Academic Policies and Procedures

Section removed.

Project Descriptions

1. Midterm Examination (20% of the course grade)

The examination may comprise any or all of the following question types: multiple choice, short answer, applied problems, or case analyses. Each student is to complete the examination by themselves, with no help from any other person except the instructor.

2. Final Examination (25% of the course grade)

The examination may comprise any or all of the following question types: multiple choice, short answer, applied problems, or case analyses. Each student is to complete the examination by themselves, with no help from any other person except the instructor.

3. Group Projects (20% of the course grade). See additional guidelines in the syllabus content.

Each student will be placed into a "study group" for completion of the project discussed in another file in the Syllabus area. A portion of the grading for each project may be based on writing (e.g., grammar, spelling) and readability.

I shall be assigning you in a team. A topic will be assigned for each team.

You will be expected to be a full participant in your study group on the team projects, and your team members will be asked to evaluate your level of participation. This will affect not only the group participation portion of your grade, but also your group projects grades as a member of the team. Thus if the team says you didn't do your share, the team members may get an "A" for the presentation, and you may get a "C" because you didn't do much on it. Additional details will be provided in the related conference

4. Class Participation: (10% of the course grade)

You are expected to participate actively and thoughtfully in weekly conference discussions. Your responses to your colleagues' conference postings and article briefs, as well as to the instructor's postings, will be considered as part of your participation grade. Your contributions to the class are valuable and add a different perspective from those who may have gone before you.

Please keep the following guidelines in mind. First, read and respond to conference topics of both classmates and the instructor. The conference topics should not be treated like homework assignments. They are the format for discussions between you and everyone else in the class. Second, each conference may contain one or more topics. In each week, you are required to post to the topics. Third, there are two graded components to participation, quality and quantity. Note that a "one liner" is not a quality response. Rather, a quality response is a thoughtful presentation of an idea, possibly in response to a question or comment posed by the instructor or by another student. It should be a new contribution to the discussion rather than simply a lengthy response.

5. Individual Assignments: (25% of the course grade)

Each student will be expected to complete these assignments individually.
Further details are available in a separate file in the Syllabus area.

Course Schedule

In the following table, the following abbreviations apply to readings. If you have questions on the readings, be sure to post them in the appropriate week's conference.

GD = Gelinas, Ulric J. Jr., and Richard B. Dull. (2008). Accounting Information Systems
HPW = Haag, Stephen, James Perry, and Merrill Wells. (2004). Microsoft Office Access 2003 Introductory

Unless otherwise noted, the deadline for all deliverables each session is 11:59 PM Sunday, U.S. Eastern Time, the last day of the session.

Session 1 Sept. 4-Sept. 9

Introductions

- To each other
- To Accounting Information Systems

Readings:

Ch. 1 of GD

Deliverables: Homework-RQ1-6, RQ1-13, P1-4 in GD

Post Introduction in Conference for Session 1 and post response to (at least) three of classmate's introductions.

We have an excellent textbook with outstanding support. Please explore the support site at the address noted:

Chapter 1 slides

Session 2 Sept. 10-Sept. 16

Enterprise and Electronic Business Systems

Readings:

Chs. 2 & 3 of GD

Deliverables: Homework-RQ2-15, P2-4, RQ3-15, P3-1 in GD

Participate in conference discussion of Session 2

Chapter 2 slides

Chapter 3 slides

Session 3
Sept. 17-Sept. 23

Documenting Information Systems

Readings:

Ch. 4 of GD.

Deliverables: Homework-RQ4-8, RQ4-11, P4-1 and P4-8 in GD.

Participate in conference discussion of Session 3.

Chapter 4 slides

Session 4
Sept. 24-Sept. 30

Database Management

Microsoft Access - Understanding Relational Databases

Readings:

Ch. 5 in GD.

Ch. 1 in HPW. (review carefully all pages)

Complete all the "hands-on" activities in required chapters in HPW and post questions or difficulties in the week's conference. For example in chapter 1, these begin on P. 1.11.

Deliverables: Homework-Do project on page 1.47 in HPW. Submit #6 and #9 on page 1.47 (after adding names as required in #7).

Do RQ5-6, RQ5-13, in GD.

Participate in conference discussion of Session 4.

Chapter 5 slides

Session 5
Oct. 1-Oct. 7

Microsoft Access, Database Maintenance, Analysis and Table Relationships

Readings

Chs. 2 & 3 of HPW.

Complete all the "hands-on" activities in HPW and post questions or difficulties in this week's conference. (ignore replace option wherever required)

Deliverables: Homework- Do project on pages 2.49 and 3.51 in HPW. Submit sub datasheets in #9 on page 2.49 and #5 on page 3.51 (note: skip #6 on page 3.51).

Participate in conference discussion of Session 5

Session 6
Oct. 8-Oct. 14

Microsoft Access - Database Queries

Readings:
Ch. 4 & 6 in HPW.

Complete all the "hands-on" activities in HPW and post questions or difficulties in this week's conference. (ignore replace option wherever required, ignore telephone format requirement)

Deliverables: Homework- Do project on pages 4.45 and 6.53 in HPW. Submit #7 and #8 on page 4.45 and #5 on page 6.53. (as in figure 6.50). Ignore compacting database as required in #9.

Participate in conference discussion

Session 6
Oct. 15-Oct. 21

Midterm Exam: The problems and questions will be provided to you and will be due in the midterm folder on October 21, 2007 by 11:59 p.m.

Session 7
Oct. 22-Oct. 28

Participate in conference discussion of Session 8.

Please put the finishing touches on your team assignment this week. Submit it as directed in the assignment handout (one copy required for each team). The paper must be submitted on or by October 28, 2007 at 11:59 p.m.

Session 8
Oct. 29-Nov. 4

Controlling Information Systems

Readings:
Chs. 7 & 9 of GD

Deliverables: Homework- Homework-RQ7-15, P7-3, RQ9-4, P9-5 in GD

Participate in conference discussion of Session 8.

Chapter 7 slides

Chapter 9 slides

Session 9

Nov. 5-Nov. 11

Business Processes:

The Order Entry/Sales Process

Readings:

Ch. 10 of GD.

Deliverables: Homework-P-10-4, P10-8 in GD

Participate in conference discussion of Session 9.

Chapter 10 Slides

Session 10

Nov. 12-Nov. 18

Business Processes:

The Billing/AR/Cash Receipts Process

Readings:

Chs. 11 of GD.

Deliverables: Homework-P11-1 for Case A only in GD.

Participate in conference discussion of Session 10.

Chapter 11 Slides

Session 11
Nov19-Nov 25

Thanksgiving Break/
Reading Week

Rest & Recuperation with family and friends

Session 12
Nov. 26-Dec. 2

Acquiring and Implementing AIS

Readings:
Ch. 17 of GD.

Deliverables: Homework-DQ17-10 and P17-3 in GD.

Participate in conference discussion of Session 12

Session 13
Dec. 3-Dec. 9

Introduction to XBRL

Readings:
The XBRL Homepages (<http://www.xbrl.org/Home/>)

(http://www.iasb.org/XBRL/about_xbrl/fundamentals_xbrl.html)

XML webpage (<http://www.xml.com/pub/a/2004/03/10/xbrl.html>)

Deliverables: (See assignment in the conference)

Participate in conference discussion of Session 13

Session 14
Dec. 10-Dec. 16

Final Exam