ACCT 452
Accounting Information Systems
Governors State University
Winter 2000 Syllabus

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Office: 3397
Credit Hours: 3

Office Hours:
Tuesday/Thursday 12:30-1:00 p.m.
Tuesday 6:30-7:30 p.m.
Wednesday 12:00-2:00 p.m.

Catalog Description: Provides an introduction to the use of computers in business data processing including introductory concepts of computer technology. Includes hands-on experience with various microcomputer software packages, focusing on student use of electronic spreadsheet, word-processing, database, and graphic software.

Textbooks:
Moscove, Simkin, and Bagranoff, Accounting Information Systems, John Wiley & Sons, Inc.
Shelly, Cashman, and Quasney, Excel 2000, Course Technology
Napier and Judd, Microsoft Access 2000, South-Western Educational Publishing

Other Required Materials:
Each student will need at least four high-density 3-1/2" diskettes, formatted for Dos. These are available in the bookstore, at Wal-Mart, Office Max, etc.

COURSE OBJECTIVES:

- Realize the global impact of the "Information Age" on the accounting function.
- Examine the evolving role of AIS, its integration with other functions.
- Understanding of the AIS Life Cycle and Systems Development Process.
- Differentiate the subsets of AIS: TPS (transacting processing), DSS (decision support systems), expert systems, and others.
- Discuss responsibilities concerning information management: data collection (relevant, accurate, timely, concise, complete) and data distribution (security, privacy, and other issues including ethical conduct).
- Explore auditing in a computerized environment.
- Use and evaluate accounting software.
- Investigate advances in technology (current and proposed) as they apply to AIS.
- Promote life-long learning in the field, including the ability to evaluate current literature.
- Provide opportunities to further develop selected skills: writing (focus on being concise and organized).
- Interpersonal (group work), and oral presentation (formal and informal)
- Enable students to successfully pass professional exams such as the CPA or CMA exam.
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Syllabus statement for persons with disabilities:
It is the intention of this institution to support full participation of all students, regardless of physical ability level. Therefore, if any student needs consideration of his/her physical abilities in order to complete the course, please notify the instructor as soon as possible.

Note: This syllabus is subject to changes as the trimester progresses.

Manner of Instruction:

- Lecture and class discussion of text topics. Students are encouraged to ask questions related to the text...Especially current and breaking events in the field.
- Audio-visuals, student hand-on experience with exercises, problems, and examinations.
- Computer assignments to illustrate the topics.
- Classes will alternate between textbook and software. Each homework assignment will be associated with an in-class practice assignment, which demonstrates needed skills.

Class Policies and General Educational Issues:

1. Buddy up with a classmate. They can be invaluable for helping and keeping up.
2. Attendance is expected. If you must miss class, contact your "buddy" classmate first to get copies of notes and assignments.
3. Make-up exams will be given only in cases of excused absences. If you are ill, this will require a doctor's excuse; out of town business, a receipt of airfare, etc; sick child, doctor's receipt; car trouble, receipt from garage, etc. (Each of these must be dated with the exam date in question.)
4. Written assignments are to be free of spelling, punctuation, and grammar errors. Awkward phrases or unclear remarks will result in loss of points. Most software packages automatically check for these types of errors so the existence of such errors tends to indicate that the user does not know how to correctly use the package.
5. Sloppy or poorly presented work shows lack of respect for you, the instructor, and the class material. Therefore it will be returned for improvement without grading.
6. All reading material should be read prior to the class when it will be discussed.
7. Some time is available during class, which may be used to work on assignments. However, you should expect to spend many hours in the computer labs (or on a personal computer) to complete the assignments.
8. You will need to purchase a (at least) 1" binder for accumulation of the software assignments. All assignments should be compiled into this notebook. The assignments should be in proper order. The first page of the notebook should contain your name and your class meeting day and time. The notebook is due after the completion of each application package.
9. Copying of assignments cheats the student out of learning of tools valuable for survival in today's business world. Therefore copying will not be tolerated and will be handled according to the University's rules of conduct, Student handbook.
10. Incomplete will be for (provable) extenuating circumstances only and will be given within University guidelines. Failure to complete the assignments is NOT an extenuating circumstance.
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Grades and Evaluation:

Test 1 125
Test 2 (Comprehensive) 150
Quizzes (Best 4 out of 5) 125

Excel 6 @ 20 120
Access 6 @ 20 120
Group Project 2 @ 50 100
(Power Point)
Attendance 50
Total Points 790

Grading Scale

90-100% A
80-89 B
70-79 C
60-69 D
Below F
### Tentative Schedule

#### Accounting Information Systems

<table>
<thead>
<tr>
<th>Class</th>
<th>Date(Week)</th>
<th>Subject</th>
<th>Chapter</th>
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<tbody>
<tr>
<td>1</td>
<td>Jan 11, 2000</td>
<td>Accounting Information Systems and the Accountant</td>
<td>Chapter 1</td>
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<tr>
<td>2</td>
<td>Jan 18</td>
<td>The Technology of Accounting Information Systems</td>
<td>Chapter 2</td>
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<tr>
<td>3</td>
<td>Jan 25</td>
<td>Quiz 1 (Chapters 1,2) Documenting Accounting Information Systems</td>
<td>Chapter 3</td>
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<td>4</td>
<td>Feb 1</td>
<td>Quiz 2 (Chapter 3) Transaction Processing Fundamentals and Major Processing Cycles</td>
<td>Chapter 4</td>
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<td>5</td>
<td>Feb 8</td>
<td>Transaction Processing: Additional Cycles, Special Industries</td>
<td>Chapter 5</td>
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<td>6</td>
<td>Feb 15</td>
<td>Quiz 3 (Chapters 4,5) Databases and Data Modeling for Accounting Information Systems</td>
<td>Chapter 6</td>
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<td>7</td>
<td>Feb 22</td>
<td>Midterm</td>
<td>Chapters 1,2,3,4,5,6</td>
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<tr>
<td>8</td>
<td>Feb 29</td>
<td>Introduction to Internal Control Systems</td>
<td>Chapter 7</td>
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<td>9</td>
<td>March 7</td>
<td>Controls for Computerized Accounting Information Systems</td>
<td>Chapter 8</td>
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<td>10</td>
<td>March 14</td>
<td>Quiz 4 (Chapters 7,8) Computer Crime and Ethics</td>
<td>Chapter 9</td>
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<td>11</td>
<td>March 21</td>
<td>Auditing Computerized Accounting Information Systems</td>
<td>Chapter 10</td>
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<td>12</td>
<td>March 28</td>
<td>Quiz 5 (Chapter 10,11) Systems Study: Planning and Analysis</td>
<td>Chapter 11</td>
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<td>13</td>
<td>April 4</td>
<td>Information and Knowledge Processing Systems in Accounting</td>
<td>Chapter 14</td>
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<tr>
<td>14</td>
<td>April 11</td>
<td>Electronic Commerce and the Internet</td>
<td>Chapter 15</td>
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<tr>
<td>15</td>
<td>April 18</td>
<td>Final (Comprehensive)</td>
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