

Governors State University

College of Business & Public Admin.

ACCT 452 Accounting Information Systems

Winter 1998 Syllabus (Ver: 9/1/98) A-Ref. # 100421

Tues. 2:00 - 3:15 C 3358 (PC Lab)

Thur. 2:00 - 3:15 C 3358 (PC Lab)

GSU ARCHIVES
ACCT 452
WIN 98

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A PERSONAL NOTE from your instructor

We'll be exploring the challenges faced by those who manage accounting and related information in a variety of organizations. The rest of the syllabus describes detailed objectives, the structure of the course, and the environment for its successful completion. If done right, we'll all spend a lot of time and effort! The hard work will pay off, however, as you find yourself better prepared to present your qualifications during interviews and to apply AIS concepts on the job.

Having taught this type of course at other universities, reviewed texts in the area, and served as a consultant to business, government, and not-for-profit firms, I bring knowledge and experience to the classroom. Just as important, though, is the enthusiasm I feel for both students and the subject matter of the course. Welcome to AC452! I look forward to working with you.

COURSE TEXTS and MATERIALS:

- 1) *Accounting Information Systems 7th Ed*, Romney, Steinbart, & Cushing; 1997, Addison-Wesley
- 2) *Integrated Accounting for Windows*, Klooster & Allen, 1998, Southwestern (Can be shared)
- 3) Assorted readings and AIS texts (on library reserve or supplied by instructor) Suggested Only:
New Perspectives on Microsoft Office 97 Professional
Adamski/Zimmerman/Zimmerman/Parsons Oja/Shaffer/Finnegan/Ageloff (1997),
Course Technology (Division of International Thomson Publishing)
- 4) Box of ten (10) Backup data disks (3 1/2" DS HD)
- 5) 3-ring binder with a clear inset cover (portfolio)

PLAGIARISM AND ACADEMIC DISHONESTY WILL NOT BE TOLERATED. You are expected to turn in assignments which are solely your own work. If you do rely on outside sources they must be cited in accordance with the format of the Accounting Review. Any form of academic dishonesty will result in a zero on the assignment, an additional instance will result in an "F" for the course.

DEADLINES: SEPT. 13-Monday -- last day to drop a course with a **100% REFUND**; **OCT. 5?—Monday**. -- last day to drop a course with a **50% REFUND!!** Last day to **WITHDRAW** from a course is **OCT 19 - Monday**.

UNIVERSITY RULE ON INCOMPLETES: An incomplete "may be assigned by an instructor when *exceptional* circumstances prevent a student finishing all work required in a course." These are the only circumstances that the *1997-1999 Bulletin* allows for the assignment of an "I."

CORE AREAS OF THE COURSE:

The AICPA Report(1996): *Information Technology Competencies in the Accounting Profession* and the Report of the AAA Committee on Contemporary Approaches to Teaching Accounting Information Systems (1987) propose core areas to be covered in the AIS course:

- 1) Software applications: spreadsheets, wordprocessing, networks[WWW], database concepts
- 2) internal control (concepts, design, evaluation, & operation)
- 3) the technology of information systems, including computer hardware and software, applications programming, and data communications
- 4) the uses of systems technology
- 5) AIS applications (with emphasis on accounting/financial systems)
- 6) management (decision making) uses of information
- 7) management of information systems
- 8) systems analysis and design
- 9) auditing of accounting information systems & uses of information technology in auditing

Learning these Core areas will enable accountants to be: 1) Users of information technology, 2) Managers of accounting information systems[AIS], 3) Designers of AIS, and 4) Evaluators of AIS. We will build on that knowledge base, as well as focus heavily on the other suggested topics.

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
- ...understand the AIS life cycle and systems development process
- ...differentiate subsets of AIS: TPS (transaction processing systems), 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

COURSE FORMAT and PREREQUISITES:

AC452 is a 3 credit hour course meeting for a total of two hours and 30 minutes per week for 14 weeks. Specific prerequisites include:

- ...Credit earned (or concurrent enrollment in) for ACCT430 or MIS370 (or an equivalent MIS course)
- ...Familiarity with microcomputers and the following software applications: Windows95 or 98 (IBM/compatible disk operating system), spreadsheets, and word processing.

COMPONENTS OF COURSE GRADE:	Points	Percentage**
1) Cases: Assignments/Quiz(s)/Class participation	40	10%
2) Examinations: Midterm and Final	250	60-65%
3) Accounting Software Projects	60	15%
4) Student-determined project/activities (mix and associated percentages determined by each student within some constraints set by the instructor)	<u>60</u>	<u>10-15%</u>
**Breakdown is APPROXIMATE!	400	100%

Additional Comments on:

Project We'll take an in-depth look at a "Topic/Problem/Project/Case-of-the Week " from a handout or your *Accounting Information Systems* text. There will be a combination of individual and group work. In order to provide a mix of backgrounds, your instructor will assign the group members for some team assignments. For other team activities, you may form your own group.

Final Your final exam will be held in the last week of class. This assessment will evaluate your knowledge of AIS terms, concepts, tools, and trends as explored throughout the course.

IntgActg You will work in 2/3-person teams for the required accounting software projects (if you do not decide on a teammate before the second week of class, your instructor can pair you up with someone). *The members of a team can share one Accounting Software text.* If you have extensive experience using the integrated accounting software, you can make arrangements to substitute work in another area that will be more interesting.

SUGGESTIONS FOR SUCCESS

While it is desirable to discuss AIS concepts with others, be sure that any work submitted for grading reflects only the efforts of your group on group-projects/assignments and only your own efforts for individual activities. Any form of cheating will result in dismissal from the course with an assigned grade of "F" for all parties concerned.

Read your e-mail on a Weekly basis. If absent, find out work due *prior to* the next class!

Prepare each assignment for submission on the day it is due. If an assignment is later than the *beginning* of the regularly scheduled class the day it is due, the earned score will be reduced by the following amounts: 25% if turned in within 48 hours; 50% if turned in within 1 week. No points will be assigned if an assignment is more than 1 week late unless other arrangements have been worked out with your instructor.

Maintain a sense of humor—which may be hard to do if you don't back up your data files!

Store your projects, work on cases, other assignments, and notes on readings/class discussions in a three-ring binder (a *professional-looking* record of your efforts in AC452). Arrange the contents of your portfolio in sections separated by labeled dividers. You must turn your portfolio in at the beginning of your final exam.

Know that your instructor cares about your progress in the course, and makes every attempt to assess if you are having difficulty or need more direction!! You can help by picking up the phone, stopping by during office hours, setting up other times to talk, corresponding by e-mail, and so forth. Don't be a stranger!

AC452: A- Course Calendar

Sept./Oct. 1998 (Ver. 9/1/98)

(Prof. P. Karpik)

<u>Date</u>	<u>Location</u>	<u>Topics/Activities</u>
Sep. 1/3 Tu./Th. Week#1	PC Lab	Course Overview / Create an E-Mail Account Accounting Information Systems- An Overview: Chapter 1 of Text (Q1.8, 1.10; Focus1.1; P1.4&9) CStudent Information Forms / PowerPoint Presentation Demo
Sep. 8/10 Tu./Th. Week#2	PC Lab	Chap. 2- Transaction Processing: Elements & Procedures Q2.2 to 2.6; P2.3&P2.6*; Focus [F] (F2.1) Systems Planning (critical factors, info. needs,...strategic objectives) Project: PowerPoint Organization Chart of Value Chain
Sep. 15/17 Tu./Th. Week#3	PC Lab	Text Chap 3: Systems Development & Documentation In Class: Q3.1 to 5; Handin : Do P3.1,2,4,9) PowerPoint flowcharting Demo READ: Integrated Accounting Software for Windows [IAS] chap. 1-2 Assgn: Do IAS-Prob. 2B for next class
Sep. 22/24 Tu./Th. Week#4	PC Lab	Text Chap 4: Data Processing Cycle Review master vs transaction files; design a master file In Class: Q4.1 to 6; F4.1; (next: Do P4.1, 5, 6,7*) Due: IAS-Prob. 2B; Do IAS-Prob. 3B for next week
Sep. 29 Tu. Oct. 1 Th Week#5	PC Lab -	Text Chap 7: Computer Hardware & Software In Class: Q7.1,3,7,8,9; Do P7.1, 3,4,7; Hardware Presentation/CD-ROM; Start on Case7.3 Project [See Case 12.2] (Due week after Midterm Exam) Due: IAS Prob. 3B; Do IAS-Prob. 4B for next week; Spreadsheet templates
Oct. 6/8 Tu./Th. Week#6	PC Lab-	Text Chap 8: Personal Information Systems (Q8.1,3,6,8,10,12; P8.1,3,8{using Internet/WWW}) Text Chap 9: Data Communication Systems (Q9.1,3,6; P9.1,3,8)
Oct. 13/15 Week #7	PC Lab	EXAM # 1 Text: CHAPTERS 1-4, & 7-9

*** SUBJECT TO CHANGE - Revised SYLABUS TO BE DISTRIBUTED AS NEEDED***

AC452 Course Calendar**Oct./Nov. 1998** Ver: 9/1/98

<u>Date</u>	<u>Location</u>	<u>Topics/Activities</u>
Oct. 20/22 Tu./Th. Week#8	PC Lab-	Text III: Ch. 10, [SKIM 11]&12: {Case7.3 Project (Due June 12)} Systems Analysis Development, Acquisition,.. (Q10.1,3,7,8,9,10; P10.1,7*,8*,13) & (Q11.6,7; P11.6*,7*)
Oct. 27/29 Tu./Th. Week#9	PC Lab-	Systems Analysis Development, Acquisition,.. (Q12.1-5; P12.3,4,5,7{using Internet/WWW}) Due: Integrated Acctg For Windows Chap. 6B (Payroll)
Nov. 3/5 Tu./Th. Week#10	PC Lab-	Internet: Financial Management & Tax Preparation Software (Q5.1-6; P5.3,7*; Q6.1-5; P6.6,9*) Reveiw dBase Hands-on demo [HTML/Web Homepage development] (Assign HTML/Web Homepage development project)
Nov. 10/12 Tu./Th. Week#11	PC Lab-	Text PART IV: Control & AIS Chap. 13, 14, & 15 [Fraud] (Q13.1-7; P13.1,2*,3; Q14.1-4; P14.2,3*,8*; Q15.1-9; P15.1,2*,3) Demo [Tax software /Web Accounting or Auditing resources] (Due: Prob.s Chap. 5 & 6; Data Base projects, IAS Payroll P6B.)
Nov. 17/19 Tu./Th. Week#12	PC Lab- C 3358	Text PART IV: Auditing AIS Chap. 16 & 17 [Revenue Cycle] (Q16.10; P16.2,3,9,11; Q17.1-6; P17.5,7,9*) Due: Prob.s from previous week & IAS Spread sheet P-11B (Student Project Presentations/Demos; [Web Accounting or Auditing])
Nov. 24 Tu. Week#13		Text PART IV: Auditing AIS Chap. 16 & 17 cont...
NOV. 26 (Th.)		NO CLASS!! Thanksgiving (Don't eat too much)
Dec. 1/3 Tu./Th. Week#14	PC Lab-	Text PART V: Cycles/AIS Chap. 18 [Expenditure] & 20 [Payroll] (Q18.1-5; P18.1,7,8*or9*; Q20.1-5; P20.1*or9*; Demo [Presentation of Web Accounting or Auditing resources] (Due: Prob.s from previous week & IAS Choice? P-?B)
Dec. 8/10 Tu./Th. Week#15	ClassRoom??	FINAL EXAM --Chap.s 5,6, & 10-17, part of 20

Projects Summary:

- I. Integrated Accountint System (or Assigned Accounting Software Project)
 - A. Payroll- IAS Chap. 6 [Prob. 6B], See AIS/7ed Text Chap. 20
 - B. Spreadsheets <IAS Exports> IAS Chap. 11 [Prob. 11B]
 - C. Choice of any TWO other IAS Ch. 5, 7-10? [Prob. __?B], what ever is relevant or interests you
- II. Hands-on Software assignments/tutorials [Data base related, hand-in disk or PRINT final reports]
- III. Internet/Power Point Presentation: AIS Related Topic [See separate handout].