



ACCOUNTING INFORMATION SYSTEMS

ACC 205 70

Fall 2008

Instructor: James F. Hay, MBA, CPA

Office/Hours: Monday, 6:30 p.m. to 7:00 p.m., after class, or
By appointment

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Telephone: 484-903-1918

Course Information:

Credit Hours: 3 credits

Class Meeting: Collins 112

Monday at 7:00 p.m. to 9:30 p.m.

Course Description:

Technology has had a profound impact on every aspect of accounting, including financial accounting, managerial accounting, auditing, and taxes. With the proliferation of the personal computer throughout personal, educational, and business settings, most manual accounting systems have been substantially replaced by automated systems ranging from the simple to the very complex. Accountants must now understand software and system processes to effectively utilize these systems and to effect and evaluate systems of internal control. The course helps students understand basic accounting information systems (AIS) concepts so that they can understand and use information technologies, knowing how accounting information systems gather and transform data into useful information. Using simple flowcharting techniques, students will appreciate how transactions affect an organization, and recognize when management or ethical issues need to be addressed.

Course Objectives:

Upon satisfactory completion of this course, the student should:

1. Understand AIS concepts,
2. Understand the importance of and be able to develop a system of internal control.
3. Understand business processes and how they relate to AIS.

Course Materials:

Textbook(s): Bagranoff, Simkin, Strand, *Core Concepts of Accounting Information Systems*, 10th Edition. John Wiley and Sons, Ltd.

Student Expectations and Requirements:

Come to class prepared for instruction. Bring all necessary materials.

The student should read a chapter before it is discussed.

The student is responsible for all material in the textbook, whether or not covered in class

Attend all classes.

Be punctual.

All cellular telephones, beepers, PDAs, laptop computers must be turned "off" if in the classroom.

Do all assigned problems and homework.

Never hesitate to ask questions.

Contact the instructor prior to any class absences.

All classroom participants are expected to be courteous and show respect for others.

Policy for late or missing work and tests (if applicable):

Only at the discretion of the instructor based on the nature of the situation will late work be accepted or missed exams be rescheduled. Acceptance of late work – project or other assignments and homework – will only be considered if received when the student attends the next scheduled class with documentation of the emergency situation. Any make-up tests will not necessarily be the same format as the test given in class.

Grading and Assessment:

Semester grades will be determined primarily from the student's performance:

Attendance, Class Participation, Assigned Work	25%
Project(s)	15%
Test 1	10%
Test 2	10%
Test 3	10%
Test 4	10%
Final Examination – Cumulative (Chapters 1 through 15)	20%

Semester grades will be derived as follows:

93 to 100 points	= A
90 to 92 points	= A-
87 to 89 points	= B+
83 to 86 points	= B
80 to 82 points	= B-
77 to 79 points	= C+
73 to 76 points	= C
70 to 73 points	= C-
67 to 69 points	= D+
60 to 69 points	= D
below 60 points	= F

All students are expected to complete a course evaluation, which will be distributed in class.

Attendance Policy:

The attendance policy is strict because your success in this course depends on your ability to participate and fully engage in all classroom activities.

Class attendance is expected! Students cannot participate in class if they are not in attendance. Students may miss up to two absences for extenuating circumstances and are responsible for all material missed.

You will be dropped from this course if you have more than **three unexcused absences**. Please note that lateness or leaving class early count as half an absence. Any class session cancelled for inclement weather will be considered an excused absence with the material being covered during a subsequent class session.

Inclement Weather:

Call the Inclement Weather Hotline 610-606-4629, or check television stations WFMZ TV 69 or WNEP TV 16, radio stations WODE FM 99.9, WCTO FM 96.1, WLEV FM 100.7, WAEB FM 104.1, WAEB AM 790, or WEST AM 1400, or website www.WFMZ.com for information regarding school closings.

Withdrawal Policy:

The last day for course withdrawal is Monday, November 10, 2008, at 4:00 p.m.

Academic Honesty:

Cedar Crest College expects that all work produced by students will represent their personal effort. Academic dishonesty includes but should not be limited to:

- Cheating on tests and exams
 - Using test aids
 - Copying
 - Sharing work with others
 - Stealing test materials
- Plagiarism – Quoted materials must be enclosed in quotation marks with complete documentation indicating the source. Materials used without direct quotations should have the source indicated.
 - Copying any written assignment such as papers, homework, project reports or other output
 - Copying any electronic assignments such as papers, homework, project reports or other output, programs, etc. Do not copy something from the Internet and call it your own.
 - Purchase of all or part of papers, reports, or other assignments

False statements designed to earn the student the right to make up missed work.

Please familiarize yourself with Section A of *A Student's Guide to Cedar Crest College* policy in the student handbook. Students caught cheating or plagiarizing could risk receiving an "F" grade for the course.

Support Services for Students with Disabilities:

Students with disabilities must first contact Cedar Crest College Academic Services located in Curtis 113 (x3485) to request course accommodations. Students are also encouraged to personally discuss arrangements with the instructor if there is a need to share medical emergency information or if there is a need for special building evacuation assistance in an emergency situation.

Tutoring:

Tutoring is provided for all Cedar Crest College students. Contact Academic Services located in Curtis 113 (x3485) for tutoring information.

Library:

The Library supports the research and information needs of the students at Cedar Crest College. The knowledgeable staff looks forward to helping all students meet their educational goals.

Communication:

Each student should regularly check her or his Cedar Crest College email, since the instructor will communicate with students between classes by email to this account. Email to the instructor's Cedar Crest College account is the recommended method when communicating with the instructor between classes.

NOTE: The instructor reserves the right to change this syllabus at any time.

ACCOUNTING INFORMATION SYSTEMS - Monday Evenings Tentative Schedule

August 25	Administration, Chapter 1 – Introduction to AIS
September 1	NO CLASS – LABOR DAY
September 8	Chapter 2 - Information Technology and AIS
September 15	Chapter 3 - Documentation
September 22	Chapter 4 - Business Processes I and Test on Chapters 1 – 3
September 29	Chapter 5 - Business Processes II
October 6	Chapter 6 - Software
October 13	NO CLASS – FALL BREAK
October 20	Chapter 7 - Computer Crime, Ethics, and Privacy and Test on Chapters 4 – 6
October 27	Chapters 8 and 9 - Internal and Computer Controls
November 3	Chapter 10 - Developing and Implementing AIS and Test on Chapters 7 – 9
November 10	Chapter 11 - Information Technology Auditing
November 17	Chapter 12 - Accounting on the Internet and Documentation Project Due
November 24	Chapter 13 - Data Modeling and Test on Chapters 10 – 12
December 1	Chapter 14 - Databases
December 8	Chapter 15 - Data Base Forms and Reports and review for final exam
December 15	FINAL EXAM

NOTE: The instructor reserves the right to change this schedule at any time.