



## **ACCOUNTING INFORMATION SYSTEMS**

ACC 205 70

Fall 2009

### **Instructor: James F. Hay, MBA, CPA**

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

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### **Course Information:**

Credit Hours: 3 credits

Class Meeting: Collins 110

Tuesday 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 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.
4. Be able to document business processes using flowcharting techniques.

### **Course Materials:**

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

**Student Expectations and Requirements:**

Come to class prepared for instruction.

Read each chapter prior to the first day it is scheduled to be discussed.

Bring your textbook and supplementary materials to class.

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. There are no stupid questions.

The instructor's role is to facilitate your learning. Only you can learn the material, no one can learn the material for you.

Only you can know whether or not you understand the material. If you are confused or you do not understand topics covered in the textbook or in class, or what is expected of you on an assignment, ask the instructor for clarification during class, or see the instructor after class, during scheduled office hours, or by appointment.

Don't wait until the end of the semester to worry about your grade.

It will be too late.

Contact the instructor prior to any class absences.

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

**Student's Expectations:**

There is NO EXTRA CREDIT!

All students will be evaluated by the same set of rules and graded by the same set of standards.

Remember that the first week is at least as important as the last week.

All students are encouraged to see the professor if they have any questions.

Exams will be returned as quickly as possible.

The grade you receive is the grade you earn.

**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 should not be absent from class without adequate reason. Students are responsible for notifying the instructor when they expect to be absent from class. An excused absence is determined at the sole discretion of the instructor. Excused absences include, but are not limited to, illness, scheduled college-related activities, death in the family, jury duty, and impassable roads. Documentation may be required, but a doctor's note does not automatically represent an excused absence.

Quizzes can occur at any time, so be prepared for them.

**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. The only valid excuse for missing a test is an excused absence. The professor must be notified before the test or quiz that the student will be absent. If an assignment is due the day that you miss class, you must hand it in before the due date, unless we have made a prior arrangement. Acceptance of late work – project or other assignments and homework – will only be considered if received when the student attends the next scheduled class after the absence. If provided, a make-up test 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:

Over 929 points	= A
900 to 929 points	= A-
870 to 899 points	= B+
830 to 869 points	= B
800 to 829 points	= B-
770 to 799 points	= C+
730 to 769 points	= C
700 to 729 points	= C-
670 to 699 points	= D+
600 to 669 points	= D
below 600 points	= F

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

**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](http://www.wfmz.com) for information regarding school closings.

**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*. 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 with documented disabilities who may need academic accommodations should discuss these needs with their professors during the first two weeks of class. 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 Cressman 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 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 - Tuesday Evenings Tentative Schedule**

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

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