



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – FALL 2019**

**BA 2620 A2 Accounting Information Systems 3 (3-0-0) UT 45 hours for 15 weeks**

**INSTRUCTOR:** Abigail (Abby) Head

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**OFFICE:** C304

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**OFFICE HOURS:** Tuesday 11:30 AM - 12:30PM & Wednesday 11:30 PM – 1:30 PM

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**CALENDAR DESCRIPTION:**

How to develop computer-based accounting information systems and how such information systems support decision-making at all levels of management are examined in this course.

**PREREQUISITES:**

BA 1120 and BA 1150

**REQUIRED TEXT/RESOURCE MATERIALS:**

Turner, L., Weickgenannt, A., & Copeland, M.K. (2017). Accounting Information Systems: controls and processes (Third ed.). Hoboken, NJ: John Wiley & Sons, Inc.

The text will be used extensively in class.

**DELIVERY MODE(S):**

For each topic, there will be a short classroom lecture followed by an activity and/or problems to demonstrate and apply the material. Regular classroom attendance is expected. You should review the text and make notes on the related chapter material before it is discussed and be ready to apply the concepts in class. You will also demonstrate your understanding of content with homework problems and quizzes.

## **COURSE OBJECTIVES:**

This course is designed to help students understand the role of accounting information systems (AIS) in performing the accounting function in contemporary business organizations. This course introduces the student to the following accounting topics:

- Accounting Information Systems and the importance of Information Technology to the organization.
- Foundational concepts of Accounting Information Systems.
- Fraud, Ethics, and Internal Control
- Internal Controls and Risks in IT Systems
- Information Technology Governance
- Enterprise Resource Planning Systems
- Auditing Information Technology-Based Processes
- Sets of business processes and controls for revenue, cash, expenditures, payroll, and fixed assets
- Data and Databases
- E-Commerce and E-Business

## **LEARNING OUTCOMES:**

Upon completion of this course the student will be able to:

- Describe why information technology is important to accounting information systems and why accountants should know about this technology
- Describe why data communications are important to AISs and are able to explain the advantages and disadvantages.
- Explain why design concerns such as processing accuracy, concurrency, and security are important to multiuser databases.
- Prepare and use data flow diagrams and document flowcharts and explain how they describe the flow of data in AISs.
- Understand why planning an AIS begins with the design of outputs in order to meet the users' information needs.
- Know the objectives and map the inputs and outputs of the sales, cash, purchasing, resource management, production and financing processes.
- Understand the importance of COSO and COBIT with respect to internal control systems and the importance of enterprise-wide risk assessment.
- Discuss the importance of general controls for IT. Know what input, processes and output controls are and be familiar with specific examples of control procedures for each of these categories of controls.
- Understand ethics and internal controls; become familiar with computer crime and the proper controls for preventing them.
- Describe various techniques auditors use to evaluate computerized information systems.
- Identify various 3<sup>rd</sup> party assurance services related to IT.
- Describe the Systems Development Life Cycle (SDLC) and the roles of the accountant and analysis teams in systems studies.
- Understand how organizations go about selecting ERP and implementing them.

## TRANSFERABILITY:

Athabasca University  
University of Lethbridge  
Grant MacEwan University\*  
King's University College  
Other (transfers in combination with other courses or to other institutions)

**\*Warning:** Although we strive to make the transferability information in this document up-to-date and accurate, **the student has the final responsibility for ensuring the transferability of this course to Alberta Colleges and Universities.** Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at Alberta Transfer Guide main page <http://www.transferalberta.ca> or, if you do not want to navigate through few links, at <http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?SearchMode=S&step=2>

\*\* Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. **Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability**

## EVALUATIONS:

Assignments (2% each)	20%
Quizzes	15%
Midterm Exam	30%
Final Examination	<u>35%</u>
Total	<u>100%</u>

## GRADING CRITERIA:

Please note that Universities will not accept your course for transfer credit if your grade is less than C-. Do not get less than "C-" if you are planning to transfer to a university.

Grades will be assigned on a Letter Grading System using the following conversion chart:

Alpha Grade	4-point Equivalent	Percentage Guidelines	Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100	C+	2.3	67-69
A	4.0	85-89	C	2.0	63-66
A-	3.7	80-84	C-	1.7	60-62
B+	3.3	77-79	D+	1.3	55-59
B	3.0	73-76	D	1.0	50-54
B-	2.7	70-72	F	0.0	00-49

## ASSIGNMENTS, QUIZZES, AND EXAMS

- Assignments will consist of individual work completed outside of the classroom and submitted in Moodle by the deadline. Late submissions will receive a grade of zero. Turnitin plagiarism detection software will be used for assignments.
- Quizzes will be written as scheduled by the instructor. It is anticipated that there will be 2 - 3 quizzes over the course of the semester. You can expect the quizzes to cover two or three chapters per quiz.
- The Midterm exam is tentatively scheduled for **October 10, 2019**. Do not plan to be away on this date.
- Final examinations will be written in the gym and are scheduled by the Registrar during the period December 10 to December 20, 2019. Do not plan any activities during the examination period. There will be no rescheduling or rewrites provided for quizzes or exams in this course.
- Calculators are the only electronic device allowed during quizzes, tests, and examinations. A cell phone and/or programmable calculator may not be used in examinations.

## TENTATIVE COURSE SCHEDULE/ TIMELINE:

Week 1	Week of Sept 1	Introduction
Week 2	Week of Sept 8	Chapter 1/2
Week 3	Week of Sept 15	Chapter 3
Week 4	Week of Sept 22	Chapter 4
Week 5	Week of Sept 29	Chapter 5
Week 6	Week of Oct 6	Chapter 5
		<b>Midterm exam</b>
Week 7	Week of Oct 13	Thanksgiving holiday
		Chapter 6
Week 8	Week of Oct 20	Chapter 6/7
Week 9	Week of Oct 27	Chapter 7
Week 10	Week of Nov 3	Chapter 8
Week 11	Week of Nov 10	Fall break no class
		Chapter 8
Week 12	Week of Nov 17	Chapter 9/10
Week 13	Week of Nov 24	Chapter 13
Week 14	Week of Dec 1	Chapter 14
		Review
Week 15	Week of Dec 8 - 20	<b>Final examination period</b>

Course Schedule is approximate and may vary slightly at the discretion of the instructor.

## **STUDENT RESPONSIBILITIES:**

### **Participation:**

Each student is expected to come to class on time. Late arrivals will be recorded as an absence. Arriving late is disruptive to the class. The expectation for this course is that students have read/reviewed the material prior to class

You may be refused permission to write the final examination in BA 1120 on the advice of the instructor. This happens when absences are excessive, more than 4 absences (2 weeks), or if significant parts of required exercises, assignments, quizzes and/or exam(s) are not completed.

Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available on Moodle and GPRC Webmail. Students are responsible for checking these websites regularly; 3 – 5 times per week.

### **Time Management:**

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. It is difficult to catch up once a student falls behind in readings, exercises, and assignments.

### **Cell Phones:**

The use of cell phones during class time is unprofessional and distracting to the instructor and fellow students. Texting and talking on a cell phone during class is therefore strictly prohibited. Cell phones must be turned off or set to silent mode. If you need to take a call please leave the classroom quietly.

### **Recording:**

Recording lectures or taking photos in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed or displayed in any public manner.

### **Email:**

Students may contact the instructor by email or phone. Emails will be answered within one business day outside of stated office hours.

Email correspondence must be sent to your instructor from your GPRC student email account. Emails should be professionally formatted and include a subject, correct spelling and grammar, and reference to course material and/or textbook pages, etc.

## **STATEMENT ON PLAGIARISM AND CHEATING:**

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at [www.gprc.ab.ca/about/administration/policies](http://www.gprc.ab.ca/about/administration/policies) \*\*

If you have questions on whether or not you might be violating this policy, please discuss this with your instructor **before** you submit your assignment.

\*\*Note: all Academic and Administrative policies are available on the same page.

### **Plagiarism**

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)
- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted.

Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

### **Cheating**

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor

- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, class work, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.
- Absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offenses they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offense.