



**DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION**

**COURSE OUTLINE – FALL 2017**

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

**INSTRUCTOR:** Emily Fraser

**PHONE:** 780-539-2947 (Office)

**OFFICE:** C416

**E-MAIL:** efraser@gprc.ab.ca

**OFFICE HOURS:** Monday and Wednesday  
1:00 – 2:00 pm or by appointment

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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:**

Simkin, M., Rose, J., Norman C., and Paquette, S., Core Concepts of Accounting Information Systems, Canadian Edition. John Wiley & Sons, Toronto, Ontario, 2014.

ISBN 13: 978-1-118-73810-8.

**The text will be used extensively.**

**DELIVERY MODE(S):**

For each topic there will be a short classroom lecture followed by an activity to demonstrate and apply the material. Regular classroom attendance is expected. There will be some graded classroom activities – for both individual and group work. You should read and make notes on the related chapter material before it is discussed and applied in class. You will also demonstrate your understanding with regular quizzes and homework problems.

Important information, announcements and grades will be posted on Moodle. The grades posted on Moodle are not final. Check your GPRC account for your final term grade.

## **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 student to the following accounting topics:

- Accounting Information Systems and the importance of Information Technology to the Accountant
- Input, Processing and Output Devices, Secondary Storage Devices, Data Communications and Networks and Computer Software.
- Databases and Data Modelling using the Resources, Events and Agents Model
- Documenting Accounting Information Systems
- Accounting Information Systems and Business Processes
- Internal Control Systems and Computer Crime, Ethics and Privacy
- Information Technology Auditing
- Developing and Implementing Accounting Information Systems
- Accounting and Enterprise Software

## **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 be able to explain the advantages and disadvantages of cloud computing.
- Model a database with Resources, Events and Agents model.
- 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, 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.
- Be familiar with several computer crime cases 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 and the roles of the accountant and analysis teams in systems studies.
- Know why XBRL is important to financial reporting
- Understand how organizations go about selecting accounting and enterprise software.

## **TRANSFERABILITY:**

BA 2620 is transferable to the following Alberta Colleges and Universities:

- Athabasca University: CMIS 3xx (3)
- MacEwan University: ACCT 275 (3)
- MacEwan University: MSYS 200 (3)
- University of Lethbridge, The: MGT 3170 (3)

\* **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	5%
Chapter Quizzes (4 @ 5%)	20%
Group Research and Presentation	10%
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

### Assignment, Quiz and Exam Policy

1. Assignments will consist of individual and group work completed in and out of the classroom. A few small classroom activities will be submitted before the end of class for marks. Larger assignments will be completed for homework. There will be a potential late submission penalty of 20% per day for the larger assignments
2. Quizzes will be written as scheduled by the instructor. It is anticipated that there will be 4 quizzes. You can expect the quizzes to cover two or three chapters.
3. The Midterm exam is tentatively scheduled for **October 10, 2017**. Do not plan to be away on this date.
4. Final examinations will be written in the gym and scheduled by the Registrar during the period December 9<sup>th</sup> to 19<sup>th</sup> 2017. Do not plan any activities during this entire time period.
5. There will be no rescheduling or rewrites provided for quizzes or exams in this course.

## **COURSE SCHEDULE/TENTATIVE TIMELINE:**

<b><u>Week</u></b>	<b><u>Topic</u></b>	<b><u>Readings/Assignments</u></b>
1	Accounting Information Systems and the Accountant	Chapter 1
2	Information Technology and AIS	Chapter 2
3	Data Modelling	Chapter 3
4	Documenting Accounting Information Systems	Chapter 6
5 & 6	Accounting Information Systems and Business Processes	Chapters 7 & 8
<b>7</b>	<b>MIDTERM EXAM</b>	<b>CHAPTERS 1-3 and 6-8</b>
8	Introduction to Internal Control Systems	Chapter 9
9	Computer Controls for Organizations and AIS	Chapter 10
10	Computer Crime, Fraud, Ethics and Privacy	Chapter 11
11	Information Technology Auditing	Chapter 12
12	Developing and Implementing AIS	Chapter 13
13	Accounting on the Internet	Chapter 14
14	Accounting and Enterprise Software	Chapter 15
15 Date: TBA	Comprehensive Final Exam	All Chapters covered

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

## **STUDENT RESPONSIBILITIES:**

### **Time Management:**

Each student is expected to come to class on time. Arriving late is disruptive to the entire class. There is a considerable amount of reading to do in this course. The expectation is that students have read the text material we will cover in class. This will prepare you for classroom activities. After class you will review your notes and the notes provided by the instructor in order to prepare for chapter quizzes and exams. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly.

### **Cell Phones:**

The use of cell phones during class time is unprofessional and distracting to the instructor and fellow students. Texting during class is therefore strictly prohibited. Cell phones must be either *turned off* or set to *silent* mode.

### **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.

## **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.