GPRC

DEPARTMENT OF BUSINESS

COURSE OUTLINE – WINTER 2013

BA 2620 3 (3-0-0) Accounting Information Systems

Instructor	Emily Fraser	**Phone**	539-2947 (Office)
Office	C210	**E-mail**	efraser@gprc.ab.ca
Office Hours	Tuesday and Thursday 8:30 – 10:00 am or by appointment		

Prerequisite(s)/corequisite(s):

BA 1120 and BA 1150.

Required Text/Resource Materials:

Romney, M. and Steinbart, P., *Accounting Information Systems,* 12th Edition. Pearson Prentice-Hall, Toronto, Ontario, 2012. ISBN 10: 0-13-255262-0
The text will be used extensively.

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.

Credit/Contact Hours:

This is a 3 credit course with 3 lecture hours per week.

Delivery Modes:

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. I will assign relevant textbook readings and problems and test your knowledge, understanding and application of the material.

Regular classroom attendance is expected. Please do not be late. You should study each assigned reading both before and after it is discussed in class and apply your understanding by completing the required homework problems.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. Do not fall behind in the assigned readings and problems because it will be difficult to catch up.

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

- Explain the role played by the AIS in a company's value chain and discuss ways that the AIS can add value to a business.
- Describe the basic internal control objectives of an AIS and explain how they are accomplished.
- Describe the threats to an AIS and discuss why these threats are growing.
- Identify the objectives of an information system (IS) audit and describe the four-step approach necessary for meeting these objectives.
- Read and explain an integrated enterprise-wide REA data model.
- Describe and document the basic business activities and related data processing operations performed in the revenue cycle, expenditure cycle and human resources management (HRM)/payroll cycle.

Transferability:

C.G.A., C.M.A., U of L, A.U., U of C, Thompson Rivers' University, Royal Roads University, Lakeland College and Okanagan College. Students can also refer to the Alberta Transfer Guide at http://www.acat.gov.ab.ca for a list of institutions. Students are however *strongly advised* to check with the receiving institution for more details and to ensure transferability.

Grading Criteria:

Assignments and Quizzes	15%
Article Review/Presentation	15%
Mid Term Exam	35%
Final Examination	35%

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

Business Administration and Commerce Department

Grading Conversion Chart

Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A$^+$	4	90 – 100	EXCELLENT
A	4	85 – 89	
A$^-$	3.7	80 – 84	FIRST CLASS STANDING
B$^+$	3.3	76 – 79	
B	3	73 – 75	GOOD
B$^-$	2.7	70 – 72	
C$^+$	2.3	67 – 69	SATISFACTORY
C	2	64 – 66	
C$^-$	1.7	60 – 63	
D$^+$	1.3	55 – 59	MINIMAL PASS
D	1	50 – 54	
F	0	0 – 49	FAIL

Assignment, Quiz, and Exam Policies:

1. Assignments will consist of problems and cases from the text. Assignments are to be handed in at the beginning of class on the due date. The penalty for late submission will be **20**% per day.

2. Quizzes and exams will be written as scheduled by the instructor.

3. The Mid term exam is tentatively scheduled for **February 26, 2013**.

4. Final examinations will be written in the gym and scheduled by the Registrar during the period April 18 to April 29, 2013. DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.

Student Responsibilities:

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 material we will cover in class. Reading and reviewing the multiple choice questions in your text will prepare you for classroom activities.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly.

Special note on cell phone use: 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.

Statement on Plagiarism: Plagiarism will not be tolerated and, as such, any submitted work may be investigated for this possibility. Please ensure you read and understand the College's policy on plagiarism as published in the 2012/2013 Calendar. 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.

Course Schedule/Timeline:

Week	Topic	Readings/Assignments
1	Accounting Information Systems: An Overview and Overview of Transaction Processing and ERP Systems	Chapters 1 and 2
2	Systems Documentation Techniques	Chapter 3
3	Computer Fraud and Abuse	Chapters 5 - 6
4	Control and Accounting Information Systems	Chapter 7
5 & 6	Information Systems Controls	Chapters 8, 9 & 10
7	*WINTER BREAK*	*Feb 19 – 22*
9	**MID-TERM**	**CHAPTERS 1-10 (excl. 4)**
8	Auditing Computer-Based Information Systems	Chapter 11
10	The Revenue Cycle: Sales and Cash Collections	Chapter 12
11	The Expenditure Cycle: Purchasing to Cash Disbursements	Chapter 13
12	Human Resource Management and Payroll Cycle	Chapter 15
13 - 14	General Ledger and Reporting System	Chapter 16
15-16	Final Exam	Comprehensive Final

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