



DEPARTMENT OF BUSINESS

COURSE OUTLINE – WINTER 2015

BA 2620 3 (3-0-0) 45 Hours Accounting Information Systems

Instructor	Emily Fraser	Phone	539-2947 (Office)
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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:

Simkin, M., Rose, J., Norman C., and Paquette, S., **Core Concepts of Accounting Information Systems**, Canadian Edition. John Wiley & Sons, Toronto, Ontario, 2014. ISBN 978-1-118-73810-8.

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 there will be a short classroom lecture followed by an activity to demonstrate and apply the material. Regular classroom attendance is expected as 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 chapter quizzes and homework_problems.

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:

- 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.

Transferability:

U of L, A.U., 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. 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. Students are *strongly advised* to check with the receiving institution for specific details.

Grading Criteria:

Assignments	15%
Chapter Quizzes	20%
Mid Term Exam	30%
Final Examination	35%

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

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 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. Other larger assignments will be completed for homework. They will have a future due date and potential late submission penalty of 20% per day.
2. Quizzes will be written as scheduled by the instructor. It is anticipated that there will be 5 quizzes. You can expect the quizzes to cover one or two chapters. There will be no rescheduling or rewrites provided for quizzes in this course.
3. The Mid term exam is tentatively scheduled for **February 26, 2015**.
4. Final examinations will be written in the gym and scheduled by the Registrar during the period April 16 to April 27, 2015. Do not plan any activities during this entire time 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 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.

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 Policy on Student Misconduct: Plagiarism and Cheating at https://www.gprc.ab.ca/files/forms_documents/Student_Misconduct.pdf

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 at <https://www.gprc.ab.ca/about/administration/policies/>

Course Schedule/Timeline:

<u>Week</u>	<u>Topic</u>	<u>Readings/Assignments</u>
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
7	<i>FAMILY DAY/WINTER BREAK</i>	<i>Feb 16 – 20</i>
8	MID-TERM	CHAPTERS 1-8 (excl. 4 & 5)
9	Introduction to Internal Control Systems	Chapter 9
10 & 11	Computer Controls for Organizations and AIS	Chapter 10
12	Computer Crime, Fraud, Ethics and Privacy	Chapter 11
13 & 14	Information Technology Auditing	Chapter 12
15 -16 Date: TBA	Final Exam	Comprehensive Final

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