

Course Syllabus
Rhodes College

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Class Web Site:
<http://www.Rhodes.edu/BA642>
(under construction)

Office Hours: By appointment Monday-Friday
(between 6.a.m.-5 p.m.)

Class Hours: AIS—Wednesday, 6:00 p.m. – 8:30
p.m.

Text Books: **REQUIRED TEXT: AIS – A**
database approach (Cybertext)

BA 642

Accounting Information Systems
Fall Semester, 2004

**PLEASE NOTE THAT THIS
SYLLABUS IS SUBJECT TO
CHANGE (and most likely will
change due to pace of course).**

So remember;

Semper Gumby!

I. Course Description and Objectives:

The responsibilities of today's accountants fall far beyond the realm of simple debits and credits. Because of this, the major objective of our course is to acquaint you with the common body of knowledge of Accounting Information Systems (AIS). This is relative because as an accountant, you must be an intelligent user of Information Systems (IS) as well as being capable of assisting IS professionals in the design and implementation of systems. In other words, an understanding of AIS is paramount to being an effective accountant in today's business world.

AIS are a collection of human and computer resources designed to transform financial data into information. Organizations depend on this information in order to maintain or achieve a strategic competitive advantage. Consequently, information is an important asset and resource to an organization, much as its own tangible property and equipment. This course is a real world study of accounting information systems.

COURSE OBJECTIVE

A primary objective of this course is to provide a basic knowledge of how accounting information systems function in today's business environment. Transaction flowcharting and internal controls of the revenue, expenditure and conversion cycles are covered in detail. Attention is also focused on basic computer terminology, EDP controls, and relational databases. You can no longer separate accounting information systems from technology so another,

equally important, objective of this class is to make you an **efficient**, reasonably sophisticated user of computer technology. We do this through use of the Internet, Access and Excel.

This is not a computer class. However, you will be extensively involved in learning to use the computer as a tool. We will spend a large part of the course learning about computerized systems and their vagaries. Most of the class assignments will require the use of computers. You need to be aware of and cope with the realities of working with computers.

The course will be conducted as a participatory lecture. Each student will be expected to participate in every class. The student who successfully completes this course will be able to:

- Understand how data in an organization is processed in a way that produces both summarized financial information, and information that is relevant to the responsible parties.
- Understand the transaction cycles common to all businesses, and the application systems that support them.
- Understand the crucial factors involved in the successful design, implementation and operation of new accounting systems.
- Understand the controls that are important in accounting systems.
- Understand methods of assessing data security risks.
- Develop as a class member using a RDBMS (Microsoft Access 2003), an accounting application that produces organizational financial statements. This will require an understanding of the concepts of database design and application development. Specifically, you will set up an application requiring a chart of accounts, entering journal entries, and producing an income statement and balance sheet. This will require an understanding of tables, queries, forms, some macros, and reports. In addition, team members will be evaluated by their teammates as to their participation in the project.
- Individually present (Microsoft PowerPoint 2003) and lead a classroom dialogue on a chapter topic as assigned in class. These discussions should last approximately 15 minutes.
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II. Texts:

The texts for this course are:

⇒ AIS – A database approach (Cybertext

III. Exams and Grades:

There will be two or three exams during the semester, following topics outlined on the attached schedule. A comprehensive final exam will be held during finals week at the time scheduled by the registrar's office or at a time mutually acceptable by our wardroom and Dr. Church's office.

The instructor will frequently call on students to answer questions about the material being covered, or to relate real-world situations. The student's preparedness will be factored into the final grade.

The grades for this course will be a weighted average of the exam grades, individual and team projects, class preparedness, and attendance. The weights that will be used are:

<i>Event(s)</i>	<i>Weight</i>
Semester Exams (Two at 33.33% each)	50 percent
Final Exam (Comprehensive)	25 percent
Individual Project/Class Project/Attendance/Preparedness	25 percent
Total	100 percent

Official school business and emergencies are the only permissible reasons for missing an exam.

Note: A student who misses an exam for any other reason will receive a grade of zero for that exam. Make-up exams will not be given for unexcused absences.

Students are responsible for all material covered in class and all announcements that are made in class even if class is missed due to an excused absence.

IV. Notification of Grades:

Grades will not be posted. With respect to privacy, no information regarding grades can be given by telephone or e-mail. Grades may however, be sent to you if you provide a self-address, stamped envelope (postcards can not be used).

V. Appointments:

Office hours are by appointment only. I am readily available to meet with you at a mutually agreed upon time. Please feel free to call me at home (753-9054) (before 9PM) or e-mail me at: Namiej@rhodes.edu, Joseph.Namie@Navy.Mil or Jnamie@midsouth.rr.com to schedule an appointment or to discuss any questions or concerns you may have about the course material. Preference is given to the Rhodes domain but in the event the network is down or I cannot

access the Rhodes network then the others are safeguards. If an emergency or critical issue exists, then PLEASE CALL!

VI. Reading Assignments:

The reading schedule follows below. It is strongly recommended that you read the assigned chapters before they are covered in class.

The instructor reserves the right to adjust the schedule below as needed in order to devote more or less time to certain topics. All changes will be announced in class. Students not attending class are responsible for obtaining this information.

Class Date	Chapter	Topic
August 25	No Chapter	Introduction, Administration, Gameplan
September 1	Preface, Introduction and Chapter 1	▪ A Closer Look At Manual and Computerized Bookkeeping
September 8	Chapter 2 & 3	<ul style="list-style-type: none"> • Elements of Information Systems • Systems Concepts & Systems Development Processes • Technology-Hardware and Software
September 15	Chapters 4 & 5 Meet in Computer lab	<ul style="list-style-type: none"> • Data Communications and Networking Technology • Guest Lecturer-Networks Professor Yuksel • Web page design and Access lab • Advanced Information Systems
September 22	Chapter 13	• Expenditure Cycle, Conversion Cycle
September 29	First Exam	• Chapters 1-5 plus guest and special lecture handouts
October 6	Chapters 6, 8	<ul style="list-style-type: none"> • Elements of Database Systems • Logical Design for Database Systems • <i>Special Lecture-Databases</i>
October 13	Chapters 7 & 9	<ul style="list-style-type: none"> • Systems Analysis and Design • Physical Design for Database Systems
October 20	Second Exam	• Chapters 6-9 plus guest lecture handout
October 27	Chapter 12	• Revenue Cycle
November 3	Chapters 10	<ul style="list-style-type: none"> • Information Systems Controls • Internal Control
November 10	Chapters 11	<ul style="list-style-type: none"> • Information Systems Control • Data Security and Integrity • Information System Auditing • Project Management module
November 17	Special Lecture	• Financial Cycle
November 24 HOLIDAY	No Class	• Papers and Class Projects due on December 1, 2004
December 1	Chapter 14	<ul style="list-style-type: none"> • Time's up! • Database AIS: An Enterprise Wide View
December 8	Presentations	• Individual and Project teams
TBD	Final Exam	The final exam will be held at the time scheduled by the registrar's office.
		Happy Holidays