**Course Syllabus** **BA 642**
Instructor: J. R. Namie, MBA, MS, CIA, CCI Accounting Information Systems
**Spring Semester 2006**

## I. Course Description and Objectives:

The responsibilities of today's accountants fall far beyond the realm of simple debits and credits. There are three main areas which most of you will venture into and hopefully become very successful. They are the fields of auditing, system development (IT) and tax. Certainly some of you will rise to CFO and CEO status and possibly even CIO or CKO in a large entity. Because of this, the major objective of our course is to acquaint you with the common body of knowledge of business processes, information technology and accounting information systems (AIS). This is relative because as a CPA you will be auditing very complex systems with intricate processes based upon a myriad of input, processing and output controls. You must also 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 about 10 basic system concepts, especially in terms of AIS is paramount to being an effective accountant/CPA in today's business world even if you evolve into a highly sought after tax practitioner.

AIS are a collection of human and computer resources designed to transform financial data into information. (5 components) Information is further refined into business intelligence which provides the basis for budgetary, trending and decision support for operating, tactical and strategic moves. (2 concepts, multiple components) 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, information technology and business processes aimed at making you the best at what you do after you enter the dark side.

Additionally, techniques for database deign, web page development, networks dynamics, effective presentations, project management and boardroom protocol will be covered as intermixed AORs with chapter sequencing.

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 systems (accounting and other).

- Understand the controls that are important in accounting systems.

- Understand methods of assessing data security risks (Networks)

- 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 business process/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 a chapter presentation (Microsoft PowerPoint 2003) and lead a classroom dialogue on the respective chapter. The lecture should be no less than 30 minutes (i.e. sufficient detail with relevant, concise, timely and accurate content) discussions should last approximately 20 minutes.

## II. Texts:

The texts for this course are:

- Gelinas, Sutton and Fedorowicz, *Business Processes and Information Technology*, First Edition, Southwestern 2004.

- Microsoft Access 2003 Book (Optional)

## III. Exams and Grades:

There will be two exams during the semester, following topics outlined on the attached schedule. A semi-comprehensive final exam will be held at a TBD time the week of Monday, May 1, 2006.

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:

| *Event(s)* | *Weight* |
|---|---|
| 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. Grades may however, be sent to you via email or 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 (before 9PM) (753-0323), Cell (901-553-4976) or work (generally 0600-1730 M-F) (901-874-2375) or e-mail me at: Joseph.Namie@Navy.Mil to schedule an appointment or to discuss any questions or concerns you may have about the course material, life or the GWOT.

## VI. Reading Assignments:

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

**BA 642**
**Spring 2006**

**Namie**

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 |
|---|---|---|
| January 11 | Chapter 1 | • Introduction (Business Processes and Information System Foundation, Administration |
| January 18 | Chapter 2 | ▪ Documenting Business Processes and Information Systems |
| January 24 | Guest Professor | • Database basics<br>• Web page authoring |
| January 31 | Chapter 3 | • Database Management Systems |
| February 1 | Chapter 4 | • E-Business |
| February 8 | Chapter 5 | • Business Intelligence and Knowledge Management Systems |
| February 15 | **Exam** | • Chapters 1-5, Database basics, Web page authoring<br>• 1st project due (web page) 2nd project milestones (phase I due) |
| February 22 | Chapter 6 | • Systems Analysis |
| March 1 | Chapter 7 | • Systems Design and Implementation |
| March 8 | Chapter 8* | • IT Governance: The Management and Control of IT and II |
| March 15 | ***Chapter 9**** ***(Spring Break) No Class*** | • Controlling Information Systems: Process Controls *This lecture/discussion may be moved to March 8th) |
| March 22 | **Exam** | • Chapters 6-9 |
| March 29 | Chapter 10 | • The "Order-to- Cash" Process, Part I, Marketing and Sales<br>• 2nd Project milestones (phase II due) |
| April 5 | Chapter 11 | • The "Order-to-Cash" Process, Part II, Revenue Collection |
| April 12 | Chapter 12 | • The "Purchase-to-Pay" (PtoP) Process |
| April 19 | Chapter 13 | • Integrated Production Processes (IPP) |
| April 26 | Chapter 14 | • The Business Reporting (BR)Process<br>• 2nd Project Due (final all phases) |
| **Week of May 1** | **Final Exam** | **Judgment Day** |