

# Rhodes College Digital Archives - DLynx

## BADM 642-01 Accounting Information Systems, Fall 1998

Item Type	Syllabus
Authors	Dito, Matthew T.
Publisher	Memphis, Tenn. : Rhodes College
Rights	Rhodes College owns the rights to the archival digital objects in this collection. Objects are made available for educational use only and may not be used for any non-educational or commercial purpose. Approved educational uses include private research and scholarship, teaching, and student projects. For additional information please contact <a href="mailto:archives@rhodes.edu">archives@rhodes.edu</a> . Fees may apply.
Download date	2026-05-17 11:27:53
Link to Item	<a href="http://hdl.handle.net/10267/2804">http://hdl.handle.net/10267/2804</a>

**Course Syllabus**

Instructor: Matthew T. Dito, CPA, CIA, CISA

**BA 642**

Accounting Information Systems

**Fall Semester, 1998-99****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.

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.
- Assess data security risks and learn methods of detecting fraud.

- Develop as a team member using a RDBMS (Microsoft Access 97), 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 and lead a classroom dialogue on a chapter discussion question (not chapter problem) as assigned in class. These discussions should last approximately 10 minutes.

## II. Texts:

The texts for this course are:

- Romney, Steinbart, and Cushing. *Accounting Information Systems*, Seventh Edition, Addison-Wesley. 1997
- Microsoft Access 97 Book (Optional)

## III. Exams and Grades:

There will be three exams during the semester, following topics outlined on the attached schedule. A comprehensive final exam will be held on Monday, December 14 at the time scheduled by the registrar'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 (Three at 16.67%)	<b>50 percent</b>
Final Exam (Comprehensive)	<b>25 percent</b>
Individual Project/Team Project/Attendance/Preparedness	<b>25 percent</b>
<b>Total</b>	<b>100 percent</b>

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 will be readily available to meet with you at a mutually agreed upon time. Please feel free to call me at home (759-7021) (before 9PM) or e-mail me at: [ditos@worldnet.att.net](mailto:ditos@worldnet.att.net) to schedule an appointment or to discuss any questions or concerns you may have about the course material.

**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.

<b>Class Date</b>	<b>Chapter</b>	<b>Individual Project</b>	<b>Topic</b>
8/31/98	Introductions, Chapter 1		Accounting Information Systems: An Overview
9/7/98	Holiday		
9/14/98	Chapters 2, 3, and 4	4.8	<ul style="list-style-type: none"> <li>• Elements and Procedures of Accounting Information Systems</li> <li>• Systems Development and Documentation Techniques</li> <li>• The Data Processing Cycle</li> </ul>
9/21/98	<b>Exam</b> , Chapter 5		Data Base Systems
9/28/98	Chapters 6 and 7	6.4, 7.3	<ul style="list-style-type: none"> <li>• Data Modeling and Data Base Design</li> <li>• A Review of Computer Hardware and Software</li> </ul>
10/5/98	Chapters 8 and 9	8.3, 9.6	<ul style="list-style-type: none"> <li>• Personal Information Systems: An End-User Perspective</li> <li>• Data Communication Systems</li> </ul>
10/12/98	<b>Exam</b> , Chapter 10		Systems Analysis
10/19/98	Fall Recess		
10/26/98	Chapters 11 and 12	11.1, 12.4	<ul style="list-style-type: none"> <li>• Systems Design, Implementation, and Operation</li> <li>• Systems Acquisition, Outsourcing, and Prototyping</li> </ul>
11/2/98	Chapters 13 and 14	13.3, 14.4	<ul style="list-style-type: none"> <li>• Control and Accounting Information Systems</li> <li>• Computer-Based Information Systems Control</li> </ul>
11/9/98	Chapters 15 and 16	15.8, 16.4	<ul style="list-style-type: none"> <li>• Fraud and Computers</li> <li>• Auditing of Computer Based Information Systems</li> </ul>
11/16/98	<b>Exam</b> , Chapter 17		The Revenue Cycle: Sales and Cash Collections
11/23/98	Chapters 18 and 19	18.4, 19.4	<ul style="list-style-type: none"> <li>• The Expenditure Cycle: Purchasing and Cash Disbursements</li> <li>• The Production Cycle</li> </ul>
11/30/98	Chapters 20 and 21	20.3, 21.5	<ul style="list-style-type: none"> <li>• The Human Resources Management/ Payroll Cycle</li> <li>• The General Ledger and Reporting Cycle</li> </ul>
12/7/98			Accounting Application Team Presentations
12/14/98	<b>Final Exam</b>		The final exam will be held at the time scheduled by the registrar's office.