

## ACCOUNTING INFORMATION SYSTEMS

<b>Course No</b>	:	<b>BUS 250</b>
<b>Course Title</b>	:	<b>ACCOUNTING INFORMATION SYSTEMS</b>
<b>Prerequisites</b>	:	<b>BUS 100</b>
<b>Course Type</b>	:	<b>Major – Elective</b>
<b>Faculty Member</b>	:	<b>Dr.           ; Room #           ; Telephone           ; e-mail</b> <b>;</b>
<b>Office Hours</b>	:	
<b>Class Time</b>	:	
<b>Lecture Class</b>	:	

### **Course Objectives:**

A primary objective of this course is to provide a basic knowledge of how accounting information systems function in today's business environment. An equally important, objective of this class is to make the student an efficient, reasonably sophisticated user of computer technology through the extensive use of the Internet, a modern Database Management System and a Spreadsheet package.

### **Course Description:**

The course is designed to familiarize the student with the basic knowledge of manual and computerized accounting systems from a design standpoint and an audit standpoint. The focus would be on 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. It also explains the design and internal control perspectives of accounting information systems, through systems analysis, decision support systems, system implementation, and the audit of management information systems.

## **Course Outline:**

1. Introduction to the AIS course
2. Overview of Business Processes
3. Relational Databases, Systems Development and Documentation Techniques
4. Data Modeling and DB Design
5. Introduction to E-Business
6. Revenue Cycle, Sales, Cash Collections
7. Expenditure Cycle, Purchasing, Cash Debt
8. Production Cycle, Human Resources, Payroll Cycle
9. General Ledger and Reporting
10. Systems Design, Implementation and Operation
11. Computer Controls and Security
12. Fraud and computers

## **Skills to be developed:**

This course helps students in developing the following skills:

- |   |   |
|---|---|
| 1. Communication<br>(oral and written)          | Through Assignments, Case Study discussions,<br>Examinations                  |
| 2. Analytical                                   | Through Case studies and examinations   |
| 3. Team Work                                    | Through Case studies  |
| 4. Creative Thinking                            | Through Case studies, assignments, classroom<br>discussions                   |
| 5. Adaptability to Change                       | Through Case studies, and examinations  |
| 6. Ethics                                       | Through lectures and assignments  |
| 7. Use of Information Technology<br>Statistical | Through use of PCs, Internet, CD-ROM,<br>data base in the library             |
| 8. International issues                         | Through Case studies, assignments, classroom<br>discussions, and examinations |

## **Evaluating Student Performance:**

Class participation and attendance

10%

Individual assignments /or/ Tests (two)	40%
Mid-term examination	20%
Project Presentation (Final)	30%

Assignment	LO1	LO2	LO3	LO4	LO5	LO6	LO7
Class Participation					X		
Class Assignments/ Tests	X	X	X	X	X	X	
Mid-term exam						X	
Project		X		X			X

### Grading:

Percentage Score	Letter Grade	GPA Points	Percentage Score	Letter Grade	GPA Points
90 - 100	A	4.0	70 - 74	C	2.0
85 - 89	B+	3.5	65 - 69	D+	1.5
80 - 84	B	3.0	60 - 64	D	1.0
75 - 79	C+	2.5	< 60	F	0.0

### Educational Resources:

<i>Educational Resource</i>	Description	Comments
Textbooks Required	Accounting Information Systems: Marshall B. Romney & Paul John Steinbart, Prentice Hall, Pearson Education International, 2003, ISBN 0-13-049541-7 Romney and Steinbart, Accounting Information Systems, 9th edition, Pearson Publishing, 2002, ISBN 0130909033	
References	New Perspectives on Microsoft Excel for Windows Xp, by Ageloff & Hayen (Course Technology) Arens and Ward, Computerized Accounting Using Great Plains Dynamics, 2 <sup>nd</sup> ed., Armond Dalton, Inc, 2001, ISBN 0912503157 Building Accounting Systems by Perry & Schneider Accounting, 20 <sup>th</sup> ed., Warren/Reeve/Fess, South-Western Publishing ISBN: 0-324-13917-9	
Internet Resources	Internet Resources: a. <a href="http://www.ecampus.com">www.ecampus.com</a> b. <a href="http://www.prenhall.com/mw">www.prenhall.com/mw</a> c. <a href="http://www.academicinfo.net/busacct.html">http://www.academicinfo.net/busacct.html</a>	

<b>Journals</b>	<b>Journal of Accounting and Journal of Finance &amp; Accounting</b>	
<b>Computers</b>	<b>Internet searches for obtaining information on Accounting and principles</b>	<b>N/A</b>
<b>CD - ROM :</b>	<b>(CD-ROM) data base in the library + Action learning through CD accompanying the textbook</b>	<b>N/A</b>
<b>Other Resources:</b>	<b>Library resources, Internet search of periodicals</b>	<b>N/A</b>

**Course Schedule & Outline:**

**Sixteen Week Semester, 3 hrs/Wk**

<b>Date</b>	<b>Week</b>	<b>Outline Syllabus</b>	<b>Learning Outcomes</b>	<b>Homework Assignments, Due dates</b>
<b>February</b> 12/2-16/2	1		LO1	
<b>February</b> 19/2-23/2	2		LO2	
<b>May</b> 28/5- 31/5		<b>General Review</b>		