GUSTAVUS ADOLPHUS COLLEGE
E/M-241 ACCOUNTING INFORMATION SYSTEMS
COURSE SYLLABUS
SPRING, 2011

LOCATION: Lecture—Beck Hall 119   TIME: 2:30-3:30 MTWR

INSTRUCTOR: Mr. Glenn S. Barnette   Work Phone - 933-6120

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OFFICE HOURS: 10:30-11:30 MTWF and by appointment.

The primary focus of Accounting Information Systems is the principles and internal controls used in designing, implementing, and operating a system for recording and reporting financial information. During the first three weeks of this course, we will concentrate on learning MS Access as an example of a relational database. In March, we will model business processes, learn how to document the operation of an Accounting Information System, and learn the principles of internal control. During the remainder of the course, we will apply these principles to business processes—sales/collection, purchase/payment, etc. During this phase, we will use MS Access to build a simple database for a merchandising operation.

COURSE OBJECTIVES: Upon completing this course, the student should have achieved the following objectives.

1. Understand the principles of internal control.
2. Be able to document the flow of work through an accounting system.
3. Know the risks and internal controls in a computer environment.
4. Understand the business transaction cycles. Be able to describe potential risks and appropriate controls for each cycle.
5. Understand the structure of a database.
6. Be able to use Resource-Events-Agent (REA) concepts to model databases for the sales/collection and purchase/payments cycles.

TEXTS: James A. Hall. *Accounting Information Systems*, 7th Edition. South-Western Cengage Learning, 2011.

          Perry & Newmark. *Building Accounting Systems Using Access 2010*, 8th Edition. South-Western Cengage Learning, 2012.

          Note: The Book Mark sells a custom print that combines the chapters that we will use from each of these texts.

COMPUTER LAB: The attached Course Outline lists the lecture topic for each class meeting. Several of these topics appear in italics as *Lab: .....* These classes will meet in the computer classroom, Beck 303. During these classes we will learn how to develop data bases using MS Access.

ASSIGNMENTS: The attached Course Outline shows the assignments due in this course. Students are expected to have read the text and prepared the written assignments prior to the classes in which they are discussed or turned in. Late work will not be accepted.

Participation Assignments: Prior to most classes, students will complete problems or database projects for practice and/or class discussion. I will assign some points on the basis of a **good faith effort.** Students should complete problems on Word or Excel if they wish to correct them during the class discussion.

Graded Assignments: The course outline shows nine graded assignments. These will be graded on the basis of completeness and accuracy. Students will complete these as individual assignments without collaborating with other students. You must complete and sign an "Honor Code" statement stating that you have complete the assignment without giving, receiving, or observing others using unauthorized aid.

EXAMINATIONS: Four "unit" examinations will be given as per the assignment list. Exam 4 will be given at 8:00 am on May 22, the final exam period scheduled for this class. It will only cover material since the third exam.

ATTENDANCE: Students will not be allowed to make up exams or turn work in late without making suitable arrangements with the instructor. You should discuss planned absences (such as field trips and religious holidays) with me prior to the absence so that arrangements can be made to make up any missed work. If you are sick or experience an emergency that causes you to miss class, please call me or send an email message to advise me.

EVALUATION: 500 course points will be awarded based on the exams and graded assignments. Each of the unit exams will be worth 90 points, the graded assignments total 90 points, and the participation assignments 50 points. (The point values of the graded problems are included in the course outline.) The course points will be converted to a letter grade according to the following percentages.

Percent Grade	Letter Grade
93 or more	A
90 to 92.9	A-
85 to 89.9	B+
80 to 84.9	B
75 to 75.9	B-
70 to 74.9	C+
65 to 69.9	C
60 to 64.9	C-
55 to 59.9	D+
50 to 54.9	D
Less than 50	F

Accounting Information Systems
Course Outline, Spring 2012

Date	Lecture Topic	Assignments Graded	Participation
	Hall Chapter 1: The Information System: An Accountant's Perspective		
2/6	Information Systems Framework		
2/7	The Evolution of Informations Systems Models		Hall Ch 1: Pr 5, 9
	P&N Chapter 1. Introduction to Microsoft Access		
2/8	*Lab: Introduction to Tables and Queries*		Hall Ch 1: Pr 11
2/9	*Lab: Introduction to Forms and Reports*		P&N Ch 1: Pr 1
	P&N Chapter 2. Databases and Accounting Systems		
2/13	Description of the relational data base		P&N Ch 1: Pr 2, 3
2/14	Designing relational data bases--normalizing tables		
2/15	Designing relational data bases--associations and cardinalities		Problem Handout
	P&N Chapter 3. Creating, Populating, and Displaying Tables		
2/16	*Lab: Designing a Table in MS Access*	P&N Ch 2: Pr 3 (10 points)	
2/20	*Lab: Populating and Displaying Tables*		P&N Ch 3: Pr 2
	P&N Chapter 4. Creating and Using Queries		
2/21	*Lab: Creating and Using Select Queries*		P&N Ch 3: Pr 3
2/22	*Lab: Pivot Table and Action Queries*		P&N Ch 4: Pr 2, 5
	P&N Chapter 5: Creating and Using Forms		
2/23	*Lab: Creating and Modifying Forms*	P&N Ch 4: Pr 4, 6 (8 points)	
2/27	*Lab: P&N 5. Multitable Forms and Subforms*		P&N Ch 5: Pr 1, 4
	P&N Chapter 6: Creating and Using Reports		
2/28	*Lab: Creating a Basic Report*	P&N Ch 5: Pr 2 (6 points)	
2/29	*Lab: Creating Reports Based on a Query*		P&N Ch 6: Pr 1
3/1	Review for exam	P&N Ch 6: Pr 2 (6 points)	
3/5	**Exam 1**		
	P&N Chapter 7: Introduction to Data Modeling for Accounting Information Systems		
3/6	Introduction to Value System, Value Chain, and Business Process Models		
3/7	Create Models for the Purchase/Payment and HR Business Processes		P&N Ch 7: Pr 1
3/8	Create Models for the Sales/Collection Business Process		P&N Ch 7: Pr 2, 3
3/12	Combining Business Processes into a Single Model	P&N Ch 7: Pr 4 (12 points)	
3/13	Converting Business Process Model into a Data Base		P&N Ch 7: Pr 5

Accounting Information Systems
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Date	Lecture Topic	Assignments	
		Graded	Participation
	Hall Chapter 2: Introduction to Transaction Processing		
3/14	Transaction Cycles and Accounting Records		Hall Ch 2, Pr 1, 2
3/15	Documentation Techniques: Data Flow Diagrams		Hall Ch 2, Pr 4, 5
3/19	Documentation Techniques: Flow Charts		Hall Ch 2, Pr 14
3/20	Review of Data Flow Diagrams and Flow Charts		Hall Ch 2, Pr 15
3/21	Computer based accounting systems	Hall Ch 2, Pr. 12 (12 points)	
	Hall Chapter 3: Ethics, Fraud, and Internal Control		
3/22	Ethical Issues and Fraud		
3/26	Internal Control Principles		Hall Ch 2: Pr 3, 5
3/27	Review for exam		Hall Ch 2: Case 2
3/28	**Exam 2**		
3/29	Make Up Day		
	Spring Break 3/31-4/9		
	Hall Chapter 4: The Revenue Cycle		
	P&N Chapter 8: Sales/Collection Process		
4/10	Sales/Collection Process Modeling		
4/11	Discussion of Computer Based Sales/Collection Applications		P&N Ch 8: Pr 1, 2
4/12	*Lab: Developing Tables and Forms for Sales in Access*		Hall Ch 4: Pr 5, 6
4/16	*Lab: Recording Collections and Preparing Reports*		P&N Ch 8: Ex 3, 4
4/17	Review of the Sales/Collection Process	Hall Ch 4: Case 3 (12 points)	P&N Ch 8: Ex 5
	Hall Chapter 5: The Expenditure Cycle Part I: Purchases and Cash Disbursements Procuedures		
	P&N Chapter 9: Acquisition/Payment Process		
4/18	Purchase/Payment Process Modeling		
4/19	Discussion of Computer Based Purchase and Payment Applications		P&N Ch 9: Pr 1, 2
4/23	Lab: Developing Tables and Forms for Purchases in Access		Hall Ch5: Pr 2, 11
4/24	Lab: Recording Payments and Preparing Reports		P&N Ch 9: Ex 3, 4
4/25	Review of the Purchase/Payment Process	Hall Ch 5: Case 3 (12 points)	P&N Ch 9: Ex 2
4/26	**Exam 3**		
	Hall Chapter 6: The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Procedures		
4/30	Modelling the Payroll System		

Accounting Information Systems
Course Outline, Spring 2012

		Assignments	
Date	**Lecture Topic**	**Graded**	**Participation**
5/1	Computer Based Payroll Systems		Hall Ch 6: Pr 3, 6
5/2	The Fixed Asset Systerm		Hall Ch 6: Pr 10, 11
	Hall Chapter 8: Financial Reporting and Management Reporting Systems		
5/3	The Financial Reporting System	Hall Ch 6: Case 2 (12 points)	
5/7	The Management Reporting System		Hall Ch 8: Pr 9, 10
	P&N Chapter 12: Complete Accounting System for a Merchandising Company		
5/8	Financial Statement Items for Support Activities		
5/9	Financial Statement Items for Multiple Business Processes		P&N Ch 12: Ex 1
5/10	Creating Income Statements and Balance Sheets		
	Hall Chapter 15: IT Controls Part I: Sarbanes-Oxley and IT Governance		
5/14	Organizational Structure Controls		P&N Ch 12: Ex 4, 5, 6
5/15	Computer and Information Security Controls		Hall Ch 15: Pr 1, 8
5/16	Review for exam		Hall Ch 15: Pr 5, 6
5/22	**Final Exam--8:00 to 10:00 am**		