

Wayne State University

School of Business Administration

**ACC 7145: ACCOUNTING SYSTEMS DESIGN AND CONTROL
SYLLABUS FOR SUMMER SESSION 2014**

Instructor

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will be available for consultation via email and our online conference.
Section: 32558, Tuesdays, 6:00 - 8:45 p.m., 23 Prentis

Course Description

ACC 7145 introduces the graduate Accounting student to how accounting systems are implemented in today's computer-intensive business environment. The course also covers methods for developing and documenting Accounting Information Systems (AIS), and how to evaluate controls in these systems. Students will have the opportunity to work with two popular accounting/Enterprise Resource Planning software packages.

Prerequisites

ACC 7040 (intermediate financial accounting), ISM 7500 (introduction to management information systems), or similar undergraduate or graduate courses taken elsewhere. At the present time, I will waive the ISM 7500 prerequisite on request. No credit after ACC 5130 or a similar accounting systems course taken elsewhere.

Learning Objectives

1. You will understand how the Accounting Information System relates to the overall information system within a modern, computer-intensive, competitive business organization.
2. You will become familiar with how common accounting transactions are performed within a popular, comprehensive business software package.
3. You will understand the stages of the Systems Development Life Cycle and be able to identify the major tasks that are performed within each stage.
4. You will be able to prepare flowcharts to document an accounting procedure.
5. You will be familiar with the various categories of internal controls and be able to describe specific controls included in each category. You will be able to suggest appropriate controls for specific accounting procedures.
6. You will be familiar with ethical issues related to the development, use, and control of Accounting Information Systems.

7. You will have the background you need to successfully prepare for systems related questions on professional examinations such as the CPA, CMA, and CIA.

Materials

1. *Accounting Information Systems*, Thirteenth Edition, by Marshall B. Romney and Paul John Steinbart, Prentice Hall, 2015. ISBN 978-0-13-342853-7. (Using an earlier edition of this textbook is not recommended.)
2. Email and Internet access.

Grading

The following weights will be applied in the calculation of each student's course grade:

Midterm examination	25%
Final examination	25%
Homework assignments (about 8-10)	30%
Research paper	<u>20%</u>
	<u>100%</u>

In assigning final course grades, consideration will also be given to each student's participation in class and in the on-line discussion conference.

The University's Grading System includes pluses and minuses. Course averages will be translated into letter grades according to the following table:

93-100	A	(4.00 honor points)	80-82	B-	(2.67)
90-92	A-	(3.67)	77-79	C+	(2.33)
87-89	B+	(3.33)	73-76	C	(2.00)
83-86	B	(3.00)	0-72	F	(0.00)

Permission to take a make-up examination will be given only in *extraordinary* situations and generally only if Dr. Stern is contacted by phone or email before the scheduled examination time.

The University's deadline for dropping a class without obtaining the instructor's *approval* is Tuesday, July 8, 2014 for the Summer Session. From July 9 through Wednesday, July 30, 2014, Dr. Stern will approve a formal request for withdrawal and assign a mark of WP, WF, or WN, based on the student's grades to date. Under University policy, no withdrawals will be permitted after July 30. Moreover, in accordance with the University's procedures, if you do not submit a formal request to withdraw and you do not complete all the course requirements, you will receive a grade of F.

Class Participation

Students are expected to attend this course regularly. This policy recognizes that course content includes classroom lecture and discussion, certain aspects of which may not be covered on examinations and other written assignments. Class attendance helps you acquire knowledge and clarification.

Prohibition on Software Copying

Students in this course will use the Business School's microcomputer laboratory and software designed to run on personal computers. Much of this software is of a proprietary nature and its duplication is strictly prohibited. Unauthorized copying is prohibited by an Executive Order of the President of the University, and may violate the University's software licensing agreements and various Federal and state laws. Any student who engages in unauthorized software copying will be subject to harsh penalties.

Academic Honesty

For moral reasons, and to protect the validity of grades, all academic work must be done by the student to whom it is assigned without any unauthorized assistance. Examinations will be designed and administered in a manner to discourage and detect cheating. While you are encouraged to discuss homework problems with other students in the course, *homework papers you submit must represent your own work*. Students who violate academic honesty will be subject to harsh penalties.

Your instructor may submit your written assignments to SafeAssign software for assurance that these assignments contain no plagiarism and that they include proper attribution of published sources. These assignments may be included in SafeAssign's restricted database solely for the purpose of detecting plagiarism. WSU's Student Due Process Policy states that "the term 'plagiarism' means to take and use another's words or ideas as one's own." Plagiarism is a form of cheating and, consistent with the University's Code of Conduct (<http://doso.wayne.edu/codeofconduct.pdf>) and our School's Code of Ethics (<http://busadm.wayne.edu>), evidence of plagiarism in written assignments will be grounds for disciplinary action.

Business School Computer Lab Policies

The Business School's Computer Lab (Room 5 in the basement of the Prentis Building) is open Monday through Thursday, 8:30 a.m. to 10:00 p.m. The lab is closed Friday through Sunday. No eating or drinking is allowed in the computer labs. If you have difficulty with any computer hardware, please inform a lab assistant of the problem. (This schedule is subject to change.)

Other Important University Policies

Please refer to the "Syllabus Supplement" in the "Course Documents" area on Blackboard for information about other important University policies and services.

Supplementary Readings

Please look at the course website for details about (and active *links* to) the required supplementary readings.

Course Website and Web-Based Computer Conference

A website has been established for this course using *Blackboard*. This site has information about required supplementary readings, lecture notes, an on-line student gradebook, and a computer conference. The conference is based on *store-and forward* messaging. Participants check into the conference at their convenience and catch up on any new information. To participate fully, you should check into the conference two or three times each week. Note that this conference is not a “chat room” where all participants must be on-line simultaneously. Participation in this on-line conference is optional but strongly recommended.

Point your Web browser to “<http://blackboard.wayne.edu>” and log in using your WSU access ID and password. You should see a list of courses in which you are enrolled. Be careful that you are entering the site for the Summer 2014 section of ACC 5130. (We will not use the site for ACC 7145.)

The discussion conference organizes messages into “new threads” and “replies.” If you want to start a new topic for discussion, make sure you start a new thread, rather than a reply to an existing message.

Assignment Schedule

Readings should be completed before the class meeting on the date indicated in the schedule below. Unless otherwise noted, each reading is from the Romney and Steinbart textbook. From time to time, additional *supplementary* readings may be assigned.

Date Topic Readings (and notes)

UNIT ONE: Conceptual Foundations

Thursday, June 26

Introduction to the course
An overview of AIS and business processes
Chapters 1 and 2

Tuesday, July 1

Documentation techniques
Chapter 3
Relational databases

Thursday, July 3

Relational databases
Chapter 4

Date Topic Readings (and notes)

UNIT TWO: Accounting Information Systems Applications

Tuesday, July 8

Sales and Cash Collections

Chapter 12

Purchasing and Cash Distributions

Chapter 13

Thursday, July 10

The Production Cycle

Chapter 14

Tuesday, July 15

Human Resources and Payroll

Chapter 15

General Ledger

Chapter 16

Thursday, July 17

MIDTERM EXAM

Following the exam, we will have the introduction to the ERP simulation.

UNIT THREE: Developing Accounting Information Systems

Tuesday, July 22

Continuation of ERP simulation

Chapter 20

Thursday, July 24

Chapters 21 and 22

UNIT FOUR: The Resources-Events-Agents (REA) Accounting Model

Tuesday, July 29

Introduction to the REA model

Chapter 17

Thursday, July 31

Database design using the REA model

Chapter 18

Date Topic Readings (and notes)

Tuesday, August 5

Security and control issues
Chapters 5, 6, and 7

UNIT FIVE: Control and Audit of AIS

Thursday, August 7

Accounting system controls
Chapters 8 and 9

Tuesday, August 12

Auditing computer-based systems
Chapters 10 and 11

FINAL EXAMINATION: Thursday, August 14, 2014, 6:00 – 7:30 p.m.

(Corrected: May 17, 2014)