

**Rider University**  
**Fall 2013**  
**ACC 320 – Accounting Information Systems**

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**Office Hours:**  
**T and Th, 5:30-6:30 pm**  
**Thursday, 8:30-9:30 am**  
**and by appointment**

**I. OBJECTIVES OF THE COURSE**

This course focuses on the structure, control and purposes of contemporary accounting information systems (AIS). The primary objectives of this course are to provide students with:

1. A basic understanding of how AIS can be effectively used by organizations to achieve corporate objectives;
2. Information about the inputs, processing, outputs and files of the major business processes;
3. An understanding of documentation tools used in AIS;
4. A theoretical foundation and operational understanding of internal controls;
5. Assignments that develop and enhance written and technology-related skills;
6. Information about ethical dilemmas encountered in AIS

**II. COURSE MATERIALS**

***Required:***                    **Core Concepts in Accounting Information Systems, 12<sup>th</sup>**  
Edition, by Simkin, Rose and Strand, Wiley, 2012.

***Additional***                    Make sure to complete the “Test Yourself” multiple choice  
***Resources:***                    questions at the end of each chapter.

All Powerpoint slides can be found at the Student Companion site of the textbook

### III. GRADING

I determine course grades as follows:

Exam 1	15%
Exam 2	25%
Exam 3	15%
Case 1	10%
Case 2	10%
In-Class Exercises	5%
Homework	15%
Participation/Attendance	<u>5%</u>
	100%

I assign letter grades as follows:

<b>A</b>	<b>94% and above</b>
<b>A-</b>	<b>90% to 93%</b>
<b>B+</b>	<b>87% to 89%</b>
<b>B</b>	<b>84% to 86%</b>
<b>B-</b>	<b>80% to 83%</b>
<b>C+</b>	<b>77% to 79%</b>
<b>C</b>	<b>74% to 76%</b>
<b>C-</b>	<b>70% to 73%</b>
<b>D</b>	<b>60% to 69%</b>
<b>F</b>	<b>below 60%</b>

### IV. COURSE POLICIES

#### A. EXAMINATIONS

I have scheduled three exams for the semester. ***ALL EXAMS ARE MANDATORY.*** For these exams, you will complete 20 multiple choice questions. Each question is worth 3 points. The remaining 40 points will come from two short problems or essay questions. You will have one hour to complete Exams 1 and 3, and 1.5 hours to complete Exam 2.

#### B. CASES

You will complete two case assignments for this class. The first case will require you to document a company's business process using a data flow diagram and a systems flowchart. The second case will involve identifying internal control weaknesses, computer control weaknesses and associated risks of a firm. I will provide you with additional information on these case assignments at the beginning of the course. ***Please note that, unlike your homework assignments, you will submit hard copies to me at the beginning of class.***

#### C. IN-CLASS ASSIGNMENTS

Throughout the semester, we will be completing certain assignments in class relating to internal control weaknesses, flowcharting, and databases as well as review exercises and review games. You will be able to drop your lowest in-class exercise grade. You

CANNOT make up an in-class exercise. If you miss a class when we do an in-class exercise, then use that zero as your drop.

#### **D. HOMEWORK**

**THE ASSIGNMENT IS DUE BY THE BEGINNING OF CLASS ON THE DUE DATE - NO EXCEPTIONS.** *You will post your assignments on Canvas under the “Grades” tab.*

You will be able to drop your two lowest grades. Note that I grade for EFFORT and not ACCURACY on homework assignments.

For the homework problems, any written answers must be completed in Word or Excel.

These assignments must be completed individually. *If I detect that two individuals have turned in the same assignments, I will give each student a zero for the assignment.*

#### **E. PARTICIPATION/ATTENDANCE**

Class attendance and participation are crucial to learning the material in this course and are included as part of your final grade determination. Chronic lateness or leaving early will also reduce your grade for the course.

#### **F. EXTRA CREDIT OPPORTUNITIES**

Due to time constraints, we will not be completing three chapters in the text. However, learning this information is beneficial to gaining an overall understanding of AIS. Therefore, to earn extra credit towards your exam grade(s), you can read the following chapters and answer the end of the chapter *Discussion Questions*.

Chapter 5: Database Forms and Reports

Chapter 13: Developing and Implementing Effective Accounting Information Systems

Chapter 15: Accounting and Enterprise Software

Answering questions for each chapter can be worth up to 4 points (for a total of 12 points for all three chapters). Note that these assignments will be graded for ACCURACY; must be typed in Microsoft Word; must be completed **individually**; and must be submitted to me by the last day of class.

#### **G. CLASS PROCEDURES**

You should read each chapter before I lecture in class. You might want to have some questions prepared about the topic. You are encouraged to come by my office hours or see me before or after class to get help on your homework and computer assignments and for additional explanations or help with course material.

## **H. ACADEMIC INTEGRITY**

Academic dishonesty includes any unauthorized collaboration or misrepresentation in the submission of academic work. In all written work, whether in class or out of class, the student's name on the work is considered to be a statement that the work is his or hers alone, except as otherwise indicated. Students are expected to provide proper citations for the statements and ideas of others whether submitted word for word or paraphrased. Failure to provide proper citations will be considered plagiarism and offenders will be subject to the charge of plagiarism specified in the statement of regulations.

Similarly, students are expected to adhere to all regulations pertaining to examination conduct. These regulations are designed to insure that the work submitted by the student on examinations is an honest representation of that student's effort and that it does not involve unauthorized collaboration, unauthorized use of notes during the exam, or unauthorized access to prior information about the examination.

## **I. E-MAIL AS THE OFFICIAL MEANS OF COMMUNICATION WITH STUDENTS**

Your Rider e-mail account is your e-mail address for all official e-mail communications from the University. You are expected to check your Rider e-mail account on a frequent and consistent basis in order to stay current with university-related communications. Any e-mail from me about this course will only be sent to your Rider e-mail address. Any communication from you to me must come from your Rider e-mail address.

## ASSIGNMENTS

<u>Day/Date</u>	<u>Chapter(s)</u>	<u>Topic</u>	<u>Homework-</u> Due on this day
Th, Sept. 5	1	Accounting Information Systems and the Accountant	
	2	Information Technology and AISs	
Th, Sept. 12	6	Documenting Accounting Information Systems	Assignment on Articles: "Why Cloud Computing Matters to Finance" and "Lofty Hopes for Cloud Users"
Th, Sept. 19	6	Documenting Accounting Information Systems	Ch. 2: 2-29
	9	Introduction to Internal Control Systems	
Th, Sept. 26		Review for Exam 1	Ch. 6: 6-15, 6-19, 6-22
	9	Introduction to Internal Control Systems	
Th, Oct. 3	<b>EXAM 1</b>	<b>Chapters 1, 2, &amp; 6</b>	
	7	Business Processes I	
Th, Oct. 10	7	Business Processes I	Ch. 9: 9-14, 9-15, 9-16
Th, Oct. 17	8	Business Processes II	Ch. 7: 7-16, 7-19
Th, Oct. 24	8	Business Processes II	Case Assignment 1
	10	Computer Controls for Organizations and Accounting Information Systems	
Th, Oct. 31	10	Computer Controls for Organizations and Accounting Information Systems	Ch. 8: 8-1, 8-2, 8-16
	14	Accounting on the Internet (pp. 461-470)	
Th, Nov. 7	3	Data Modeling	Chs. 10 & 14: 10-16, 10-22, 14-25 (p. 475)
		Review for Exam 2	
Th, Nov. 14	<b>EXAM 2</b>	<b>Chapters 7, 8, 9, 10 &amp; 14 (pp. 461-470)</b>	
Th, Nov. 21	3	Data Modeling	Data Privacy Article Assignment
	4	Organizing and Manipulating the Data in Databases	
Th, Nov. 28	<b>NO CLASS</b>	<b>HAPPY THANKSGIVING!</b>	
Th, Dec. 5	4	Organizing and Manipulating the Data in Databases	Ch. 3: 3-13, 3-15
	12	IT Auditing	Extra Credit
Th, Dec. 12 6:30-7:30 pm	<b>EXAM 3</b>	<b>Chapters 3, 4 &amp; 12</b>	Ch. 4: 4-19 (One homework) 4-21 (One homework) 4-25 (One homework)
			Case Assignment 2