

Accounting Information Systems BUAD 315 L WA SPRING 2018

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Course Description

Examines the principal functions of accounting processes using information technology in contemporary business. Examines models for the sales/collection business process and acquisition/payment process. Reviews process rules, risks, and associated controls. Overviews general ledger architecture and DataBase Management Systems (DBMSs). Students develop an understanding of the critical nature of accounting information flow.

Course Objectives

- 1. Explain the role of Accounting Information Systems (AIS) in modern organizations
- 2. Identify the strengths and weaknesses of functional and process oriented organizational approaches and the relevance of the ERP
- 3. Generate different forms of systems documentation including data-flow-diagrams, process maps and system flowcharts
- 4. Discuss the value of Corporate and IT governance
- 5. Propose internal controls for business processes
- 6. Examine the key objectives, strategic implications and common technologies associated with the key accounting cycles
- 7. Implement the accounting cycles in an ERP system with SAP
- 8. Gauge alternative approaches to AIS systems development and the associated risks
- 9. Evaluate the role of internal and external audit and the process of auditing AIS
- 10. Consider ethical issues related to the organizational use of AIS

Course Text and Access Card



ACCOUNTING INFORMATION SYSTEMS

By **Vernon Richardson and Chengyee Chang and Rod Smith**, 2nd Edition Copyright: 2018 with CONNECT Access Card, McGraw-Hill Publishers.

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Coursework Requirements and Assessment

This course is presented via electronic Blackboard. A stable connection to the Internet is required. The course work is broken down into learning modules that include chapter text readings, on-line articles and/or videos, practicing with on-line publisher study aids and assignments.

Coursework is to be completed in accordance with the Course Outline at the end of this document. Failure to submit work in accordance with the Course Outline may result in reduced credit or no credit. Following is a description of points for each category:

Description	Blackboard Section Location	Percent
Assignments/Quizzes	Learning Modules	75%
Exams/Assessment	Learning Modules	25%
Total		100%

Discussion Board Posts

Discussion board posts include interaction with members of your class and instructor. If you have a question regarding coursework that is to be submitted, utilizing the Discussion Board to ask your question is helpful for other class members and enhances everyone's learning process.

Module Assignments

Problems and/or assignments are submitted in Blackboard may be multiple choice, short answer and/or calculation-based. Certain assignments may include working with Microsoft Excel templates. While a basic knowledge of Excel is recommended, links to no-cost Excel video training videos are provided within the course.

Exams and Final Assessment

Multiple choice exams & Final assessment cover the identified stated

material studied over the semester. The grading scale is as follows:

A	93-100	B-	80-82	D+	67-69
A-	90-92	C+	77-79	D	60-66
B+	87-89	C	73-76	F	Below 60
В	83-86	C-	70-72		

Extended Time ("ET") Policy

ETs are permitted; however, 50% of the coursework must be completed prior to the request. The student must e-mail the instructor with a copy to their advisor <u>prior to</u> the coursework deadline as identified above for permission to extend the course. The instructor will review the circumstance and assuming approval is granted, e-mail approval back to the student with a copy to the advisor.

Honor Code

Students must abide by the MBU Honor System for all submitted coursework.

BUAD 315 – Accounting Information Systems SPRING 2018 Semester

Week No.	Week Ending	Module Name	Chapter Coverage	Module Coursework Description	Point Value	Percent of Final Grade
1	Monday, January 8, 2018 Sunday, January 14, 2018	Classes Start Chap 1	Mandatory Acctg Info Syst & Firm	Class Introduction – Introduce yourself to the class in the DISCUSSION BOARD.	45	
			Value - Quiz	Module 1 Assmt	15	15%
2	Sunday, January 21, 2018	Chan 2 le 2	Accountants as Bus. Analysts/Data Modeling	Module 2 Assmt	15	15%
3	Sunday, January 28, 2018	Chap 4	Relational Databases and Enterprise Sys.	Module 3 Assmt	15	
4	Sunday, February 4, 2018	Exam #1	(Chaps 1 – 4)		15	
5	Sunday, February 11, 2018	Chap 5 & 6	Sales and Collections Bus. Proc/Purch & Payment Bus Processes	Module 4 Assmt	15	15%
6	Sunday, February 18, 2018		Conversion Bus Processes/Integrated Project	Module 5 Assmt	15	15%
7	Sunday, February 25, 2018	Exam #2	(Chaps 5 – 8)		10	10%
8	Saturday, March 3 - 11, 2018	SPRING BREAK	NO ASSIGNMENTS SCHEDULED			
9	Sunday, March 18, 2018	Chap 9	Data Analytics in Acctg	Module 6 Assmt	10	10%
10	Sunday, March 25, 2018	Chap 10	Reporting and eXtensible Bus. Reportg Lang. (XBRL)	Module 7 Assmt	15	15%
11	Sunday, April 1, 2018	Chap 11	Acctg Info Syst and Internal Controls	Module 8 Assmt	10	10%

12	Sunday, April 8, 2018	Chaps 12 & 16	InfoSec and Computer Fraud/Sys Dev Life Cycle and Proi Mgmt	Module 9 Assmt	10	10%
13	Sunday, April 15, 2018	Chaps 13 & 14	Monitoring and Auditing AIS/The Balanced Scorecard and IT Bus Value	Module 10 Assmt	15	15%
14	Monday, April 23, 2018	Study and Final Exam (Chaps 9 – 14)	All work submitted by 11:59 PM, April 23, 2018	Final Assessment	10	10%