

**Lubin School of Business
Pace University
Spring 2010
New York City Campus**

Course Information

Accounting Information Systems (AIS)

Instructor Information

Dr. Kaustav Sen

Office: Room W484, One Pace Plaza

Phone: (212) 618 – 6413

Email: ksen@pace.edu

Office Hours:

Tue 2.30-6 pm

Thu 1.00-2.30 pm

Textbooks

Accounting Information Systems by M. Romney & P. Steinbart, Prentice Hall
(Customized Edition, available at Pace University bookstore).

Course Description

The purpose of this course is to provide students with the conceptual and technical foundations of contemporary accounting and information systems. The course covers design, management and control of information systems for accountants and auditors. Topics in design and control include database concepts, flowcharting, and computer security. Business processes, such as revenue and expenditure cycles in a computerized environment are explained. Additionally, students are required to complete projects using software such as Peachtree and Microsoft Access. This course prepares students for possessing the required skills for working in a computerized accounting environment.

Course Overview

In *Statement of Financial Accounting Concepts No. 2*, the Financial Accounting Standards Board defined accounting as being an information system. It also stated that the primary objective of accounting is to provide information useful to decision makers. Accounting information systems (AIS) course focuses on understanding how the accounting system works: how to collect data about an organization's activities and transactions; how to transform that data into information that management can use to run the organization; and how to ensure the availability, reliability, and accuracy of that information. The AIS course not only helps students develop specialized computer skills on a basis of accountability and control, but also complements the other accounting courses students take.

Learning Objectives

By the end of ACC 375, students will:

1. Explain the role an AIS plays in a company's value chain and learn how the AIS can add value to a business.
2. Identify the major internal and external parties that an AIS interacts with and the

type of information it provides each user.

3. Learn the major transaction cycles present in most companies and the ways information is stored in computer-based information systems.
4. Prepare and use data flow diagrams and various flowcharts to understand, evaluate, and design information systems.
5. Use a general ledger software and database to collect accounting data to provide decision makers with information.
6. Explain basic control concepts and why computer control and security are important.
7. Compare and contrast the approaches and techniques that are used to commit computer fraud.
8. Identify the objectives of an information system audit, and describe the four-step approach necessary for meeting these objectives.

Teaching Methodology

A combination of lecture, discussion, case-study and problem-solving is used.

Course Requirements and Grading

- Students' grade determination factors are stated below:

Midterm exam	30
Final exam	40
<u>Assignments (3 at 10 points each)</u>	<u>30</u>
Total	100
- Letter grade in response to the above cumulative percentage point is provided below:

A- and A	> 90%
B- to B+	80-89%
C- to C+	70-79%
D to D+	60-69%
F	< 60%

Normally, the median grade in a course such as ACC 375 at Pace has been C+ or B-.

Both the mid-term and final will be closed-book in-class exams. The final will be non-cumulative and will cover all material discussed after the midterm. The exams are based on the textbook, additional handouts and class discussion.

Effective Learning Tips:

You can get the maximum benefit from the course only when you have read the assigned chapter before you come to the class; be attentive and participate in the class discussion; and practice the homework in a timely fashion. **Please read the following learning tips carefully:**

1. All lecture notes, assignment solutions, and course materials for using Peachtree software will be posted in the course website at <http://blackboard.pace.edu/>.

2. This course requires approximately 5-7 hours, on average, of preparation for each class period. This includes review of the previous class, completing the assignments and preparing for the next class. Please make sure that you can commit to the time requirements before you register for this course.
3. No make-up exams allowed without a doctor's note presented in the very next class. Zero grades for missed exams.
4. In the current accounting curriculum, this is the only accounting information system course. However, a large part of the material in this course is new. The accounting information systems play a very important part of the accounting function. You have to focus on the issues and be enthusiastic about the materials in order to get the most out of this course.

Specific Issues

In the current accounting curriculum, this is the only AIS course. However, it is a very important part of the accounting function and is growing. While you have other accounting courses that you are probably taking now which are building on earlier courses, a large part of the material in this course is new. You have to focus on the issues and be enthusiastic about the materials in order to get the most out of this course.

The course covers topics that are relevant for any accounting function where knowledge of information systems is useful. The emphasis in this course is not to prepare you for any professional exam; rather give you concepts that will help you better prepare for a professional exam or be able to find a challenging career.

Assignments (10 points each)

1. Computer based assignment using Microsoft Access.
2. Control and Audit of AIS (CPA practice questions): You can access these questions using Blackboard and complete it before the day of the final exam.
3. Case presentation in class (2 member group). The schedule of the group discussions are listed in the weekly schedule.

Web/Internet Support

Please visit <http://blackboard.pace.edu> and select ACCT-375 Accounting Information Systems. As a major portion of this class will require on-line access and communication, it is recommended that you have access to the Internet on a regular basis. The course materials will be available on the Blackboard website for this course. All announcements will be posted there as well. All assignments should be turned in electronically using the digital drop-box feature in Blackboard. All communication will done using email. ***Blackboard uses your Pace email to communicate. Please make sure you either check your Pace email account regularly or have set it up to forward messages to another email that you access on a regular basis. You will not be able to operate in this class without email and Internet access.***

Rules of Professional Conduct

The Lubin School of Business prepares students for careers as business professionals. As part of that preparation we expect all students to behave as a professional throughout studies at the school. Following is a list of the specific rules of conduct that we expect students to observe in this course.

- Please do not talk to others, eat, put feet up on seats or table, comb hair, put on make up, loudly chew gum, or engage in any other non-professional conduct during the class periods. Students who persist in disrupting the learning environment will be asked to leave the class.
- Students are expected to come to every class, to arrive on time, and to stay through the entire class. If you miss a class, it is your responsibility to find out what you may have missed from a fellow-student. ***We will not respond to e-mails requesting such information because of unauthorized absence, late arrival or early departure.***
- Students should turn off cell phones during class time.

E-Mail Etiquette:

- Students must include *full name and section number* on any e-mails *and* attachments send to instructors. We will *not* reply to e-mails that lack this basic information.
- Students must also write in the *subject area* a short description of e-mail (e.g., ACC204 question). Otherwise, it is likely that the e-mail will be deleted by system's spam scanner or deleted by instructor without being opened.
- Do not use the e-mail list on *Blackboard* for any purpose unrelated to this course.
- E-mails in the course are a form of business communication. We expect students to compose e-mails with the same attention to correct grammar and syntax, politeness and professional tone that apply to all forms of business correspondence.

Class Decorum

Students' private talks disturbing class learning environment is **extremely** prohibited. ***A student will be asked to leave the classroom for the remainder of that class if his/her talking or whispering voice is so loud to disturb the class learning environment. No cell phones or pagers should be in an activation mode in the classroom. If a phone or pager goes off, you will be asked to leave the classroom for the remainder of the class.***

Policy of reviewing students' examination books

- Students will **NOT** be allowed to keep their midterm or final exams. However, full-period exams will be reviewed afterwards and critiqued during class. Note-taking is highly recommended at this time.
- Scantron cards will **NOT** be returned to students. Students must mark their answers in the examination books so that they can verify it after instructor's answers are announced during the critique exam section. Final exams can be reviewed in the instructor's presence or by appointment with the Department secretary.

Tutorial Help

Accounting tutorial is provided on the second floor of the downtown building (41 Park Row) with no charge to students. Students are advised to engage in adequate self-study before using this service in order to derive fuller value from contact with the tutors.

Academic Integrity

All members of the Pace community are expected to behave with honesty and integrity. ***Do not plagiarize and cheat in either computer projects or exam. Cheating penalties are severe.*** You are expected to conduct yourself with integrity. If you cheat, plagiarize, or aid someone else in cheating, you violate a trust. Cheating includes, but not limited to, copying answers on tests or assignments, glancing at nearby test papers, stealing, plagiarizing and illicitly giving or receiving help on computer projects, exams or assignments. The Undergraduate Catalog includes the following advisory for students on Academic Integrity:

Students must accept the responsibility to be honest and to respect ethical standards in meeting their academic assignments and requirements. Integrity in the academic life requires that students demonstrate intellectual and academic achievement independent of all assistance except that authorized by the instructor. The use of an outside source, including electronics sources, in any paper, report or submission for academic credit without the appropriate acknowledgement is plagiarism. It is unethical to present as one's own work the ideas, words or representations of another without the proper indication of the source. Therefore, it is the student's responsibility to give credit for any quotation, idea or data borrowed from an outside source.

Students who fail to meet the responsibility for academic integrity subject themselves to sanctions ranging from a reduction in grade or failure in the assignment or course in which the offense occurred to suspension or dismissal from the University.

To encourage academic integrity in students' written submissions, the Lubin School of Business subscribes to "Turnitin.com," which describes itself as follows:

We [Turnitin.com] prevent and detect plagiarism by comparing submitted papers to billions of pages of content located on the Internet and our proprietary databases. The results of our comparisons are compiled, one for each paper submitted, in custom "Originality Reports." These reports are sent to participating educators, who access the results by logging into their Turnitin account(s). (www.turnitin.com)

As a condition of participating in the program, all required papers may be subject to submission for textual similarity review to Turnitin.com for the detection of plagiarism. All submitted papers will be included as source documents in the Turnitin.com reference database solely for the purpose of detecting plagiarism of such papers. No student papers will be submitted to Turnitin.com without a student's

written consent and permission. If a student does not provide such written consent and permission, the instructor may:

1. Require a short reflection paper on research methodology;
2. Require a draft bibliography prior to submission of the final paper;
3. Require the cover page and first cited page of each reference source to be photocopied and submitted with the final paper.
4. Require other steps as deemed appropriate by the instructor.

Students can get help on how to use resources properly in their research and writing from many sources. This site

(<http://www.pace.edu/library/pages/instruct/plaig.html>) provides links to useful information. The Library also offers an online tutorial on doing research for papers called "APOLLO." The tutorial is the first item under Student Resources at the link just presented.

Reasonable Accommodations For Students With Disabilities

The University's commitment to equal educational opportunities for students with disabilities includes providing reasonable accommodations for the needs of students with disabilities. To request an accommodation for a qualifying disability, a student must self-identify and register with the Coordinator of Disability Services for his or her campus. No one, including faculty, is authorized to evaluate the need and arrange for an accommodation except the Coordinator of Disability Services. Moreover, no one, including faculty, is authorized to contact the Coordinator of Disability Services on behalf of a student. For further information, please see Information for Students with Disabilities on the University's web site.

Class schedule

Week	Topics	Chapter	Case
1	Business Processing: Overview	2	
	Systems Development and Documentation Techniques	3	
2	Relational Databases	4	3-1
	Database Design Using the REA Data Model	15	
3	Design of the Revenue Cycle	10	10-1,2
4.	Design of the Expenditure Cycle	11	11-1,2
5.	Computer Lab		
6.	Midterm		
7.	Computer Lab		
9.	Computer Fraud and Abuse	5	5-1,2
8.	Control and Accounting Information Systems	6	5-3, 6-1
10.	IS Controls for System Reliability-Part 1	7	7-1&2
11.	IS Controls for System Reliability-Part 2	8	8-1
12.	Auditing Computer-Based IS	9	9-1
13.	General Ledger and Reporting System / SOX	14	
	Review for Final		
14.	Final		