This course helps students understand the potential and uses of a variety of accounting information systems, including both manual accounting systems and computer-based systems. Issues related to the design and evaluation of management accounting and control systems are discussed. Students will utilize existing technology to formulate solutions in the context of various problem and case scenarios. Upon successful completion of this course, students will be able to: 1) discuss the uses and limitations of accounting information in addressing solutions to diverse business problems; 2) describe the limitations of traditional general ledger accounting systems; 3) utilize a manual set of accounting records and documents; 4) differentiate the methods used in computerized accounting systems; 5) explain how technology affects the traditional accounting information process; 6) discuss the importance of continual learning in the “Information Age” for accounting professionals and the importance of controlling organization risk; 7) apply flowcharting and systems narratives. Prerequisite: ACC232 (or taken concurrently) with a C- or higher or permission. (3 Credits)

Learning Goals and Objectives: At the end of this course, the student should

1. Be familiar with the major business processes supported by most Accounting Information Systems (AIS) through the completion of selected case study exercises.

2. Be familiar with the role an AIS plays in corporate strategy (i.e. decision support, value chains) with in class video presentations.

3. Understand the popular systems documentation techniques available (i.e. Flowcharts) through selected textbook exercises.

4. Be familiar with database considerations (DBMS) through investigation of selected database models as outline in lecture and lab exercises.

5. Understand the factors that are involved in the accounting systems design process or Systems Development Life Cycle (SDLC) through applied case studies.

6. Understand the use of an accounting systems software package (i.e. Quickbooks) through applied lab exercises.

Required Course Text

<table>
<thead>
<tr>
<th>Week</th>
<th>Assignments</th>
</tr>
</thead>
</table>
| 1    | Chapter 1  
Accounting Information systems  
Chapter 2  
Overview of Business Processes  
Chapter 3  
Systems Development and Documentation Techniques |
| 2    | Chapter 4  
Relational Databases  
Chapter 5  
Computer Fraud and Abuse |
| 3    | Chapter 6  
Control and Accounting Systems  
Chapters 7 and 8  
Information Systems Controls for Systems Reliability-(Part 1 and 2)  
Chapter 9  
Auditing Computer-Based Information Systems |
| 4    | MIDTERM EXAM – short essay exam (10 questions) |
| 5    | Chapter 18  
Introduction to Systems Development/Systems Analysis  
Chapter 19  
AIS Development Strategies  
Chapter 20  
Systems Design, Implementation, and Operation |
| 6    | Chapter 10  
The Revenue Cycle  
Chapter 11  
The Expenditure Cycle  
Chapter 12  
The Production Cycle |
| 7    | Chapter 13  
The Human Resources Management and Payroll Cycle  
Chapter 14  
General Ledger and Reporting System |
| 8    | FINAL EXAM – short essay exam (10 questions) |
Methods for Assessment of Student Performance:

The student’s final grade will be determined as follows:

- **40%** Course assignments and activities
- **50%** Exams (2 scheduled)
- **10%** Attendance / Participation

The following Grading Scale will be used:

<table>
<thead>
<tr>
<th>Score Range</th>
<th>Grade</th>
</tr>
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<tbody>
<tr>
<td>100 – 94</td>
<td>A</td>
</tr>
<tr>
<td>93 – 90</td>
<td>A-</td>
</tr>
<tr>
<td>89 – 87</td>
<td>B+</td>
</tr>
<tr>
<td>86 – 84</td>
<td>B</td>
</tr>
<tr>
<td>83 – 80</td>
<td>B-</td>
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<td>79 – 77</td>
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<td>76 – 74</td>
<td>C</td>
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<td>73 – 70</td>
<td>C-</td>
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<td>69 – 67</td>
<td>D+</td>
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<tr>
<td>66 – 64</td>
<td>D</td>
</tr>
<tr>
<td>63 – 60</td>
<td>D-</td>
</tr>
<tr>
<td>Below 60</td>
<td>F</td>
</tr>
</tbody>
</table>

Description of Learning Strategies Used to Accomplish the Objectives:

The first 1 ½ - 2 hours of class will be devoted to lecture. The remaining class time will usually be reserved for students to work on course assignments. Students are encouraged to make optimum use of this time, as your instructor will be readily available to answer any questions you might have. The only exceptions to this schedule may be on exam nights. Only students with excused absences will be allowed to take make-up exams. Make-ups should be taken no later than one week after the exam date.

Academic Integrity:

The Doane Academic Integrity Policy will be adhered to in this class. All assignments and exams/quizzes will represent your own work. Any use of others’ ideas and words without proper citation of sources is plagiarism and could result in the loss of all points for that particular assignment or exam.

Use of Personal Technology During Class:

Please restrict your use of cell phones to outside of class time. The use of PDAs, Laptop Computers and any personal audio/visual devices are generally prohibited during class time unless approved by your instructor.

Students with Disabilities/Reasonable Accommodations:

Doane seeks to maintain a supportive academic environment for students with disabilities. To ensure your equal access to all educational programs, activities and services, federal law requires students with disabilities notify the college, provide documentation, and request reasonable accommodations. If you need accommodations in this course, please notify your instructor immediately so that the required documentation is filed, and that your accommodation plan is in place.

**Note:** The schedule outlined in this syllabus is tentative. All efforts will be made to adhere to it as closely as possible. However, your instructor reserves the right to make any changes to the schedule as needed.