SYLLABUS

ACC 411 – Accounting Information Systems
WINTER (JANUARY-FEBRUARY) 2015

MEETING TIME: Thursdays: 6:00 p.m. - 10:30 p.m.
INSTRUCTOR: Britt Blackwell, MBA
OFFICE HOURS: I will try to arrive one half hour before scheduled class time. Other times arranged as needed.
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Use for class related e-mails ONLY

CATALOG DESCRIPTION: 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)

Course Objective: 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 exercises.

**Required Course Text:** Accounting Information Systems, 1st ed. By: Richardson, Chang, & Smith
McGraw Hill, ISBN. 0078025494

Establishment of an account at McGraw-Hill Connect to access homework and Test/Comprehensive assignments and submissions is required.


**Weekly Learning Objectives**

**Chapter 1**

1-1 Define an accounting information system, and explain characteristics of useful information.
1-2 Distinguish among data, information, and an information system.
1-3 Distinguish the roles of accountants in providing information, and explain certifications related to accounting information systems.
1-4 Describe how business processes affect the firm's value chain.
1-5 Explain how AIS affects firm value.
1-6 Describe how AIS assists the firm's internal business processes.
1-7 Assess how AIS facilitates the firm's external business processes.
1-8 Assess the impact of AIS on firm profitability and stock prices.

**Chapter 2**

2-1 Describe the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.
2-2 Understand the importance of business process documentation.
2-3 Recognize the value of business models.
2-4 Articulate the characteristics of activity models.
2-5 Understand and apply the building blocks for BPMN (activity) diagrams.

**Chapter 3**
3-1 Understand the purpose of structure models.
3-2 Understand and apply the building blocks for UML class (structure) diagrams.
3-3 Describe multiplicities for a UML class diagram.
3-4 Understand how to implement a relational database from a UML class diagram.
3-5 Describe business rules and the various forms of rules.

Chapter 4
4-1 Describe the advantages of relational databases.
4-2 Explain basic relational database principles.
4-3 Describe how to query using Structured Query Language (SQL).
4-4 Understand the purpose and basic framework for an enterprise system.
4-5 Assess how cloud computing facilitates enterprise systems.

Chapter 5
5-1 Describe the business activities that comprise the sales and collection process.
5-2 Develop an activity model of the sales and collection process using BPMN.
5-3 Understand and apply different activity modeling options.
5-4 Develop business rules to implement controls for the sales and collection process.
5-5 Develop a structure model for the sales and collection process using UML class diagrams.
5-6 Use multiplicities to implement foreign keys in relational tables.
5-7 Implement a relational database from the UML class diagram of the sales and collection process.

Chapter 6
6-1 Describe the business activities that comprise the purchase and payment process.
6-2 Develop an activity model of the purchase and payment process using BPMN.
6-3 Understand and apply different activity modeling options.
6-4 Develop business rules to implement controls for the purchase and payment process.
6-5 Develop structure models for the purchase and payment process using UML class diagrams.
6-6 Implement a relational database from the UML class diagram of the purchase and payment process.

Chapter 7

7-1 Describe the business activities that comprise the conversion process.

7-2 Develop an activity model of the conversion process using BPMN.

7-3 Understand and apply different activity modeling options.

7-4 Develop business rules to implement controls for the conversion process.

7-5 Develop a structure model for the conversion process using UML class diagrams.

7-6 Implement a relational database from the UML class diagram of the conversion process.

Chapter 8

8-1 Plan and manage a business analysis project.

8-2 Develop an integrated UML class diagram for a business.

8-3 Develop activity models of multiple business processes, and use those models to assess potential risks and opportunities for process improvements.

8-4 Use the UML class diagram to design and implement a relational database system in Microsoft Access.

8-5 Employ the relational database to answer a variety of business performance questions.

Grading:

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

20% Course assignments and activities 80% Exams/Comp Problem

The following Grading Scale will be used:


METHODS OF INSTRUCTION: Primarily through lecture, demonstration, and homework review.

Questions are encouraged and participation is expected

ATTENDANCE: Most chapters in this course build upon the foundation of earlier chapters.
Absences impair ability to master new material; the result will be lower grades without an imposed penalty. If the student expects to learn, (s)he must attend class

**Classroom Procedure:**

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.