



**STETSON SCHOOL OF BUSINESS AND ECONOMICS
CECIL B. DAY CAMPUS – ATLANTA**

**ACC 421.A22– ACCOUNTING INFORMATION SYSTEMS (3 HOURS)
INSTRUCTOR: DR. RONALD S. BARDEN, CPA, CIA, CISA
ADJUNCT PROFESSOR OF ACCOUNTING**

Class Time: Tuesdays 6-10:15pm

Class Location: TBD

Office Location: TBD, Atlanta Campus

Office Hours: Tuesdays 4-6pm (October 21 – December 9, 2008)

Office Telephone: TBD

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Textbook: (1) Core Concepts of Accounting Information Systems by Bagranoff, Simkin and Strand (10e) Wiley 2008, ISBN 13: 978-0-470-04559-6.

(2) Auditing & Systems, Exam Questions and Explanations by Irvin Gleim and William Hillison (14e) Gleim 2008, ISBN 978-1-58194-678-9. Relevant sections are study units 2.3 Risk Assessment, 2.4 Errors, Fraud, and Illegal Acts, 3 Internal Control (all sections), 5 Information Systems (all sections), 8.5 Reports on Internal Control, 9.4 Control, and 9.7 IT Engagements.

Course Material: Available through Blackboard or distributed by the instructor.

Course Description: The course presents an introduction to the study of computer-based accounting systems with a primary focus on basic system documentation and design. Other topics covered include information system applications, internal controls and system security, auditing procedures related to the accounting system, and accounting system applications.

Prerequisites: ACC 204, ACC 205 and ACC 371

Course Objectives: Upon satisfactory completion of this course, you should be able to:

- Describe the environment in which accountants must operate with respect to accounting information systems
- Develop specifications for accounting information systems including key documentation techniques including key core processes
- Describe and evaluate potential threats and concomitant internal controls in accounting information systems
- Describe the structured systems analysis & design methodology
- Communicate intelligently with systems professionals including basic data base concepts
- Demonstrate an awareness of emerging issues in accounting information systems, such as XBRL

Course Information: You are expected to study the chapter readings prior to each class meeting, as well as complete any assigned work. Students may be called on to demonstrate techniques and to explain their answers.

Evaluation: The course grade will be determined based on your performance on the following components: Group Project (30%), Midterm Exam (30%), and Final Exam (40%).

The grade will be assigned according to the following scale: A (90%-100%), B+ (86%-89%), B (80%-85%), C+ (76%-79%), C (70%-75%), D (60%-69%), and F (Below 60%).

Attendance and participation is critical to the learning process. A grade reduction may be imposed on students with excessive absences, late arrivals, early departures or who otherwise are disruptive. Participation means actively answering questions and participation in discussion of material.

Group project will include self-selected teams of three undergraduate students completing Case Problems 14-23 and 14-24 found on pp. 469 and 470 of the Bagranoff, Simkin, and Strand text. Student teams will be required to upload their reports and Microsoft Access data bases via Blackboard (WebCT) by the deadline. This will require students to read Chapters 13 and 14 of the text on their own long before the due date. It is recommended that students begin working on the project as soon as possible. The instructor will be available during office hours and at the beginning of class for answering specific questions regarding the project.

Midterm exam will be given during first portion of the fourth class as indicated on the course schedule. The exam will consist entirely of objective questions.

Final exam consists of essays and objective questions. It will be given at the final scheduled class.

Additional Information

Withdrawing from or Dropping the Course: Students, who wish to withdraw from the course are expected to follow University policies to withdraw from the course before the deadline (November 17, 2008). Any student who does not complete the appropriate withdrawal procedures established by the University prior to the deadline for withdrawal will be assigned a failing grade of "F". The Drop/Add period normally extends through the first week of classes; *however, due to the fact that Dr. Terry Grant and not the regular instructor will meet the first class, Dr. Gina Miller, Associate Dean will permit you to drop by 5 p.m. of the day following the second class meeting without any penalty.*

Academic Honesty is expected of every student. Students are expected to uphold the University's honor code (page 50 of Mercer University 2008-2009 Catalog). Cheating and plagiarism will automatically result in a failing grade for the course and may be reported to the appropriate university personnel for disciplinary actions.

Disability Support Services: Students with a documented disability should inform the instructor at the close of the first class meeting. The instructor will refer you to Richard Stilley, Assistant Dean for Student Life (Tel: 678-547-6823 direct or 678-547-6104); office: Sheffield 212), for consultation regarding evaluation, documentation of your disability, and recommendations for accommodation, if needed. More information can be found at www.mercer.edu/stu_support/swd.htm

Inclement Weather: If severe weather occurs, classes will be cancelled in accordance with the Associate Provost's decision of Mercer-Atlanta. Call the Mercer weather line for information about class cancellations – (678) 547-6111 or listen to WSB 750 AM.

Course Schedule:

Class/Date	Topics	Assigned Reading/ Assigned Homework
1. Oct 21	Introduction to Accounting Information Systems (AIS) and Information Technology (IT)	Chapter 1: Accounting Information Systems and the Accountant and Chapter 2: Information Technology and AISs
2. Oct 28	Documentation Techniques and Core Business Processes – Sales and Purchasing	Chapter 3: Documenting Accounting Information Systems and Chapter 4: Business Processes I
3. Nov 4	Core Business Processes - Resource Management (Human Resources and Fixed Assets), Production, and Financing and Integration via Enterprise Software	Chapter 5: Business Processes II and Chapter 6: Accounting and Enterprise Software
4. Nov 11	Mid-term Exam (6-7:30 p.m.) Controls, Security, Privacy, and Ethics for AIS: Part I (8-10:15 p.m.)	Chapters 1-6 (Review of related Gleim and Hillison questions is recommended.) Chapter 7: Computer Crime, Ethics, and Privacy and Chapter 8: Introduction to Internal Control Systems
5. Nov 18	Controls, Security, Privacy, and Ethics for AIS: Part II	Chapter 8: Introduction to Internal Control Systems and Chapter 9: Computer Controls in Organizations and AISs
6. Nov 25	Systems Analysis and Design	Chapter 10: Developing and Implementing Effective AISs and Chapter 11: Information Technology Auditing
7. Dec 2	Emerging Issues in Accounting Information Systems Presentations by graduate students of their papers on “How XBRL is Consistent with the FASB’s Conceptual Framework”, 30 minutes each	Chapter 12: Accounting on the Internet
8. Dec 9	Final Exam	Chapters 1-12 (Review of related Gleim and Hillison questions is recommended.)