



**Stetson School of Business and Economics**  
**CECIL B. DAY CAMPUS – ATLANTA**

**ACC 602.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

**Fax:** 678-547-6160

**E-mail:** rbarden@comcast.net

**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:** BAA 603 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 (20%), Research Paper (20%), Midterm Exam (25%), and Final Exam (35%).

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 consist of all graduate students in a single group completing Case Problems 14-23 and 14-24 found on pp. 469 and 470 of the Bagranoff, Simkin, and Strand text. The student team will be required to upload their report and Microsoft Access data base 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.

**Research Paper** should be properly referenced using the publication format of the *Journal of Business and Economics* that is provided below:

Manuscripts are submitted with the understanding that they are original, unpublished works and are not being submitted elsewhere.

**Manuscript:** On the title page include names and addresses of authors, academic or professional affiliations, and the complete address of the author to whom proofs and reprint requests should be sent. Also provide a running title of less than 45 characters and spaces, which will appear on alternate pages in the journal. List Key Words that best code the contents of the article for indexing purposes. The abstract appears on the next page. The text proper begins on the following page and ends with a citation of acknowledgments, whenever appropriate. References, tabular material, figure captions, and footnotes follow. Tables and figures are numbered in order of their appearance with Arabic numerals and each should have a brief descriptive title. Footnotes to the text are numbered consecutively with superior Arabic numerals.

**Mathematical Notation:** Use typewritten letters, numbers, and symbols whenever possible. Identify boldface, script letters, etc. at their first occurrence. Distinguish between one and the letter "l" and between zero and the letter "O" whenever confusion might result.

**References:** Citation in the text is by names(s) of author(s), followed by year of publication in parentheses. For references authored by more than two contributors, use first author's name and et al. For multiple citations in the same year use a, b, c after year of publication. The reference list should be typed *alphabetically* according to the following style. Note: *Journal*, *Book*, and *Edited Book* are not to be typed in the References. They are provided here just to let you know the format for each type of source.

*Journal.* Agapos, A. M., and Dunlap, P. R. (Feb. 1970.) The theory of price determination in government-industry relationships. *Quarterly Journal of Economics* 84 (1): 85-99.

*Book.* Fisher, F. M. (1966.) *The Identification Problem in Econometrics*. New York: McGraw-Hill.

*Edited Book.* Weiss, L. W. (1974.) The concentration profits relationship and antitrust. In *Industrial Concentration: The New Learning* (H. J. Goldschmidt, H. M. Mann, and J. F. Weston, eds.). Boston: Little Brown, pp. 184-233.

You may wish to go to the journal's web site to look at free sample articles for format.

The topic of the paper is "How XBRL is Consistent with the FASB's Conceptual Framework". This paper must be submitted in digital form by uploading to the course's Blackboard (WebCT) site by the beginning of the seventh class. Each graduate student must also prepare a paper and a presentation of the paper at the

seventh class as shown on the course schedule. Students must also upload their PowerPoint files via Blackboard (WebCT) prior to the beginning of the seventh class.

The paper should be adequately descriptive of XBRL and the Conceptual Framework and emphasize the interrelationships. It should be no less than 10 and no more than 15 double-spaced pages, not counting the reference list.

**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 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](http://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	<b>Mid-term Exam (6-7:30 p.m.)</b>  Controls, Security, Privacy, and Ethics for AIS: Part I (8-10:15 p.m.)	<b>Chapters 1-6 (Review of related Gleim and Hillison questions is recommended.)</b>  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  <i>Graduate research papers and presentation files must be uploaded to Blackboard (WebCT) prior to the beginning of this class.)</i>
8. Dec 9	<b>Final Exam</b>	<b>Chapters 1-12 (Review of related Gleim and Hillison questions is recommended.)</b> <i>Group projects must be uploaded to Blackboard (WebCT) prior to the beginning of this class.)</i>