

## SYLLABUS - FALL 2006

### ACCT 158Z COMPUTER & ACCOUNTING INFORMATION SYSTEMS

**COURSE TIME:** Wednesday 6:30PM-9:30PM  
**INSTRUCTOR:** MICHAEL J. KLATCHAK  
**HOME:** (610) 262-6276 **Do not call after 10:00PM**  
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**OFFICE HOURS:** One half hour before or after class or by special appointment.

**COURSE OBJECTIVE:** Accounting information systems generally lie at the foundation of an organization's entity-wide information systems. In this course, the intent is to provide you with the basic background and tools that will allow you to facilitate and/or assess the evolution of contemporary accounting information systems. This course will pursue a solid understanding of (1) the process by which effective systems are designed and developed, (2) the key components of an effective entity-wide internal control system, (3) the process by which efficient database design can be used to improve accounting information flow, and (4) the contemporary issues involved in providing assurance services for systems and database reliability.

<b>COURSE GRADING:</b>	Exam 1	20%
	Exam 2	20%
	Class Participation	10%
	Team SAP(Special Assignment Projects)	30%
	Final Exam	<u>20%</u>
	Total	100%

**TEAM ASSIGNMENTS:** You will need to form a team of 3-5 students each to complete the special assignment projects (SAP). Please have your completed team name and members to the instructor no later than the second class which would be Wednesday, September 6, 2006.

**HOMEWORK:** All homework is due on the dates as assigned and is worth 15 points each. Homework turned in late will have 1 point deducted for each day it is late. If you know that you will have a conflict in turning homework in on time, it is your responsibility to clear it with the instructor so late points will not be deducted. All students are expected to adhere to the college policy on academic honesty as outlined in the Student Handbook accessible on the Moravian Web Page. In particular, you must do your own work for anything to be handed in and graded. It is O.K. to ask/work with other people, however, you must type your own solution to each problem/exercise except as noted in the individual projects. Team projects must be typed and include the date and names of group members and are worth a maximum of 30 points each.

#### **TEXT BOOKS:**

Gelinas, Sutton & Hunton. *Accounting Information Systems, 6<sup>th</sup> Edition*, Thomson South-Western Publishing, 2005. ISBN 0-324-22098-7

Please note that this is a tentative syllabus and is subject to change as the course progresses through the semester.

**Week 1 (08/30):** Chapter 1, Introduction to Accounting Information Systems (AIS) Pages 2-35. Review in class discussion questions 1-1, 1-6, and 1-10 on pages 36-37.

**Week 2 (09/06):** Chapter 2, Enterprise Systems Pages 39- 65. Assign teams on Wednesday, 09/06/2004 and complete DQ2-2 in class breaking into teams - class time will be used to complete this first trial project.

**Week 3 (09/13):**Chapter 3, Electronic Business (E-Business) Systems, pages 68-102 and assign first Class Team assignment. Team assignment 1 complete problems P 3-1, a, b, c, and d on page 103. Class time is available on 09/13 and problem is due on 09/20. Be prepared as teams to discuss your results in the beginning of class.

**Week 4 (09/20):** Class team discussions and Chapter 4 Documenting Information Systems. Pages 106-137. Team assignment 2 complete Problem 4-1 and 4-4 (Lincoln Company only) parts a and b and problem 4-5 a physical DFD of the Lincoln Company from part a on page 138-142. Problems are due next class for discussion on 09/27.

**Week 5 (09/27):** Class team discussions and Chapter 5, Database Management Systems Pages 144-182. Team assignment 3 is to complete a relational database using Microsoft Access, and complete problems 5-1 and 5-2 on page 184-185. Enter a minimum of 20 records and make sure your team members are entered as part of the records for this database. We will use class time on 09/27 and 10/04 (if necessary) to complete the problem.

**Week 6 (10/04):** Complete problems 5-1 and 5-2 and Chapter 6 Relational Databases and SQL, pages 190-218. Exam on Wednesday 10/11.

**Week 7 (10/11):** EXAM 1 chapters 1-5.

**Week 8 (10/18)** Review exam, Team assignment 4 is to complete Problems 6-1 and 6-2 using Microsoft Access. We will use class time on and complete the assignment on 10/18. Complete team assignment 4 and start Chapter 7 Controlling Information Systems: Introduction to Internal Control pages 224-249. Complete the review questions on page 249 and 250 to discuss chapter in class.

**Week 9 (10/25):** Start the Business Process section of the book Chapter 10, The Order Entry/Sales (OE/S) Process pages 348-381. Team assignment 5 is to complete Problem 10-1 a, b, and c only for CASE A: Speedy Grocers, Inc. Class team discussions will be on 11/01.

**Week 10 (11/01):** Discuss Team assignment 5 and Chapter 11 The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process pages 392-423. Team assignment 6 is to complete Problem P 11-5 on page 430-431 using either Excel or Access. We will review results in the next class on 11/15. Review for Exam 2.

**Week 11 (11/08):** EXAM 2 chapters 6, 7, 10 and 11.

**Week 12 (11/15):** Review exam and Review the results from team assignment 6. Start Chapter 12 The Purchasing Process pages 436-468. Complete review questions on page 468 and be prepared to discuss chapter in class.

**Week 13 (11/22):** No Class – Thanksgiving Recess.

**Week 14 (11/29):** Chapter 13, The Accounts Payable/Cash Disbursements (AP/CD) process pages 476-500. Team assignment 7 is to complete CASE A: Speedy Grocers, Inc. P13-1 a, b and c only on page 502. We will discuss assignment at start of class on 12/06.

**Week 15 (12/06):** Chapter 14 & 16 The Human Resources (HR) Management and Payroll Process, pages 508-538 and The General Ledger and Business Reporting (GL/BR) Process, pages 587-613.

**Week 15 (12/13—12/16 and 12/18—12/19)** Finals Week.