

SYLLABUS – SPRING 2011

ACCT 258Z 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**
WORK: (610) 703-4674
EMAIL: klatchak@att.net (Preferred) or memjk01@moravian.edu
OFFICE: COMENIUS 209

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.

COURSE GRADING:	Exam 1	25%
	Exam 2	25%
	Team SAP (Special Assignment Projects)	25%
	Final Exam	<u>25%</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, 09/08/2010.

GRADING SCALE:

94& above: A; 90 - 93: A-; 87 – 89: B+; 84 – 86: B; 80 - 83: B-; 77 – 79: C+; 74 – 76: C; 70 – 73: C-; 60-69: D; <60: F

HOMEWORK: All SAP projects are due on the dates as assigned and are worth 30 points each. Projects (SAP) 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 (SAP) must be typed and include the date and names of group members and are worth a maximum of 30 points each.** If QuickBooks Pro is available we will explore the use of an accounting information system outlined in Part 4 of the book.

TEXT BOOKS:

Ulric J. Gelinas, Jr. and Richard B. Dull. *Accounting Information Systems, 8th Edition*, Thomson South-Western Publishing, 2010, 2008. ISBN 978-0-324-66380-8

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

Week 1 (01/19): Chapter 1, Introduction to Accounting Information Systems (AIS) Pages 1-28. Review in class discussion questions 1-1, 1-6, and 1-10 on pages 29. Assign teams on Wednesday, 01/26/2011.

Week 2 (01/26): Chapter 2, Enterprise Systems Pages 32- 60. Assign teams on Wednesday, 01/26/2010 and complete DQ2-6 in class breaking into teams - class time will be used to complete this first trial project.

Week 3 (02/02):Chapter 3, Electronic Business (E-Business) Systems, pages 63-96 and assign first Class Team assignment. Team assignment 1 complete problem P 3-1, a, b, c, and d on page 98. Class time is available on 02/02 and problem is due on 02/09. Be prepared as teams to present and discuss your results in the beginning of class. Include a shopping cart in your results and provide one printed output with a title page of you team members, class and instructor.

Week 4 (02/09): Class team discussions on problem 3-1 and Chapter 4 Documenting Information Systems. Pages 100-130. Team assignment 2, read the case on Erickson, Inc (pages 134/5) and complete problems 4-4 a and b; 4-5 and 4-6 part a, b. Problems are due next class for presentation and discussion on 02/16.

Week 5 (02/16): Class team discussions and Chapter 5, Database Management Systems Pages 138-174. Team assignment 3 is to complete a relational database using Microsoft Access, and complete problems 5-1 and 5-2 on page 177-178. 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 02/23 to complete the problem.

Week 6 (02/23): Complete problems 5-1 and 5-2 and Start Chapter 6 Relational Databases and SQL, pages 183-209. Review for Exam on Wednesday 03/02.

Week 7 (03/02): EXAM 1 chapters 1-5.

Week 8 (03/09): Spring Recess – No Class.

Week 9 (03/16) Review exam, Team assignment 4 is to complete Problems 6-3 and 6-4 using Microsoft Access on page 212. We will use class time on 03/16 and complete the assignment that is due 03/23.

Week 10 (03/23): Complete team assignment 4 and start Chapter 7 Controlling Information Systems: Enterprise Risk Management and Internal Control pages 214-243. Complete the review questions on page 244 to discuss chapter in class.

Week 11(03/30): Start the Business Process section of the book Chapter 10, The Order Entry/Sales (OE/S) Process pages 339-373 and chapter. 11 The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process pages 384-419. Team assignment 5 is to complete Problem 10-1 a, b, and c only for CASE C: Office Warehouse, Inc. (Order entry and Shipping) page 377. Class team discussions will be on 04/06.

Week 12 (04/06): Discuss Team assignment 5. Team assignment 6 is to complete Problem P 11-5 on page 424-426 using either Excel or Access. We will review for an exam to be given on Wednesday 04/13.

Week 13 (04/13): EXAM 2 chapters 6, 7, 10 and 11.

Week 14: (04/20): Review exam and Team assignment 6. Start Chapters 12, The Purchasing Process pages 430 – 465 and 13, The Accounts Payable/Cash Disbursements (AP/CD) Process pages 473-501.

Week 15: (04/27): Chapter 16, The General Ledger and Business Reporting (GL/BR) process pages 583-594-604. Review for final exam.

Week 16: FINAL EXAM 05/04/2011.