

**SYLLABUS – FALL 2012**  
**ACCT 258Z COMPUTER & ACCOUNTING INFORMATION SYSTEMS**

**COURSE TIME:** Tuesday 6:30PM-9:30PM  
**INSTRUCTOR:** MICHAEL J. KLATCHAK  
**HOME:** (610) 262-6276 **Do not call after 10:00PM**  
**WORK:** Cell Phone: (610) 703-4674  
**EMAIL:** 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.

<b>COURSE GRADING:</b>	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 Tuesday, 09/04/2012.

**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. **Cell phones are not to be used during class meeting times.** However, if you are expecting an emergency call please let the instructor know and place you phone on vibrate and take the call outside of the class room.

**Students who wish to request accommodations in this class for a disability should contact Elaine Mara, assistant director of learning services for academic and disability support at 1307 Main Street, or by calling 610-861-1510. Accommodations cannot be provided until authorization is received from the Academic Support Center.**

**TEXT BOOKS:** Ulric J. Gelinas, Jr., Richard B. Dull and Patrick R. Wheeler. *Accounting Information Systems, 9<sup>th</sup> Edition*, South Western, a part of Cengage Learning, 2012, 2010. ISBN 978-0-538-46931-9 **Please note that this is a tentative syllabus and is subject to change as the course progresses through the semester.**

**Week 1 (08/28):** Chapter 1, Introduction to Accounting Information Systems (AIS) Pages 1-29. Home work to review for next class: discussion questions 1-1, 1-6, and 1-10 on pages 30 and problem SP1-1 on page 30-31. **Assign teams on Tuesday, 09/04/2012.**

**Week 2 (09/04):** Chapter 2, Enterprise Systems Pages 33- 59. Assign teams and complete DQ2-5 on page 60 using your experience in the registration process by breaking into teams - class time will be used to complete this first trial project.

**Week 3 (09/11):** Chapter 3, Electronic Business (E-Business) Systems, pages 62-95 and complete 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 09/11 and problem is due on 09/18. 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 for the instructor.

**Week 4 (09/18):** Class team discussions on problem 3-1 and Chapter 4 Documenting Information Systems Pages 102-132. Team assignment 2: read the Short Problem (SP4-1) case on Webster, Inc (page 134) and complete problems 4-1 a, b; 4-2 and 4-3 part a, b. Problems are due next class for presentation and discussion on 09/25.

**Week 5 (09/25):** Class team discussions and Chapter 5, Database Management Systems Pages 141-176. Team assignment 3 is to complete a relational database using Microsoft Access, and complete problems 5-1 and 5-2 on page 179-180. Enter a minimum of 20 test records and make sure your team members are entered as part of the records for this database. We will use class time on 09/25 to complete the problem. Review for exam on chapters 1-4.

**Week 6 (10/02):** EXAM 1 chapters 1-4.

**Week 7 (10/10):** No Class Fall Recess.

**Week 8 (10/16):** Review Exam and Complete problems 5-1 and 5-2 if necessary and Start Chapter 6 Relational Databases and SQL, pages 186-211. Team assignment 4 is to complete Problems 6-3 and create a billing report for Fleet Services (F11555) and a training time report using Microsoft Access on page 214-215. We will use class time on 10/16 and complete the assignment that is due 10/23.

**Week 9 (10/23):** Complete team assignment 4 and start Chapter 7 Controlling Information Systems: Enterprise Risk Management and Internal Control pages 218-243. Complete the review questions on page 248 to discuss the chapter in class.

**Week 10 (10/30):** Start the Business Process section of the book Chapter 10, The Order Entry/Sales (OE/S) Process pages 342-378 and chapter 11 The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process pages 389-425. Team assignment 5 is to complete Problem 11-4 page 432-433. Complete the problem on 11/06.

**Week 11 (11/06):** Complete and Discuss Team assignment 5. We will review for an exam to be given on Tuesday, 11/13.

**Week 12 (11/13):** EXAM 2 chapters 5, 6, 7, 10 and 11.

**Week 13 (11/20):** Review exam and start Chapters 12, The Purchasing Process pages 437 – 471 and 13, The Accounts Payable/Cash Disbursements (AP/CD) Process pages 481-510.

**Week 14 (11/27):** Chapter 16, The General Ledger and Business Reporting (GL/BR) process pages 597-621.

**Week 15 (12/04):** Review for Final Exam.

**Week 16 (12/11):** FINAL EXAM.