

SYLLABUS  
ACCOUNTING 95 – ACCOUNTING INFORMATION SYSTEMS  
SPRING TERM – 2007

COURSE DESCRIPTION: [Obtain from UES]

REQUIRED TEXT: Accounting Information Systems, Romney and Steinbart, 10<sup>th</sup>, Pearson Prentice Hall, ISBN: 0-13-147591-6, 2006

LEARNING OUTCOMES:

Having completed Chapter 1, students should be able to fulfill each of the following learning objectives:

- Distinguish between system, data, and information.
- Explain what an accounting information system (AIS) is.
- Discuss why the AIS is an important topic to study.
- Explain the role of the AIS in the value chain.
- Discuss how the AIS provides information for decision making.
- Compare and contrast the basic strategies and strategic positions an organization can pursue.

Having completed Chapters 2 and 3, students should be able to fulfill each of the following learning objectives:

- Discuss the role of the accounting information system in modern organizations.
- Explain the purpose of documentation.
- Explain why accountants need to understand documentation.
- Compare and contract documentation techniques used in accounting systems.

Having completed Chapter 4, students should be able to fulfill each of the following learning objectives:

- Discuss how databases different than file-based legacy systems.
- Explain why databases are important an advantage to an organization.
- Explain the fundamental concepts of database systems such as DBMS, schemas, the data dictionary, and DBMS languages.
- Explain what a relational database is, and how it organizes data.
- Explain how tables are structured to properly store data in a relational database.

Having completed Chapter 5, students should be able to fulfill each of the following learning objectives:

- Discuss computer fraud and explain what forms it takes.
- Discuss approaches and techniques used to commit computer fraud.

Having completed Chapter 6, students should be able to fulfill each of the following learning objectives:

- Discuss the basic internal control concepts, and explain why computer control and security are important.
- List and explain the major elements in the internal environment of a company.
- List the four types of control objectives that companies need to set.
- Describe the control activities that are commonly used in companies.

Having completed Chapter 7, students should be able to fulfill each of the following learning objectives:

- List and explain the four criteria that can be used to evaluate the effectiveness of an organization's information security.
- Briefly explain the types of preventive, detective, and corrective controls used to provide information security.

Having completed Chapter 8, students should be able to fulfill each of the following learning objectives:

- Briefly discuss and explain the controls used to protect the confidentiality of sensitive information.
- Explain what controls are designed to protect privacy of customers' personal information.
- Explain what controls ensure processing integrity.
- Discuss the controls that ensure the system is available when needed.

Having completed Chapter 9, students should be able to fulfill each of the following learning objectives:

- Explain the objectives of an information systems audit, and list the four-step approach for meeting those objectives.
- Discuss how a plan can be designed to study and evaluate internal controls in an AIS.
- Explain how computer audit software can be useful in the audit of an AIS.

Having completed Chapter 15, students should be able to fulfill each of the following learning objectives:

- Discuss the basic steps we follow to design and implement a database system.
- Explain how the REA data model is used to design an AIS database.

Having completed Chapter 16, students should be able to fulfill each of the following learning objectives:

- Discuss how REA diagrams for individual transaction cycles are integrated into a single comprehensive organization-wide REA diagram.
- Explain how tables are constructed from the REA model of an AIS in a relational database.
- Explain how queries can be written to retrieve information from an AIS relational database built according to the REA data model.

Having completed Chapter 17, students should be able to fulfill each of the following learning objectives:

- Discuss how REA data models are developed for organizations other than retail stores.
- Discuss how REA data models are developed for the HRM/payroll, manufacturing, and capital asset transaction cycles.

Having completed Chapter 18, students should be able to fulfill each of the following learning objectives:

- List and briefly explain the phases in the systems development life cycle.
- Discuss the individual positions involved in systems development.
- Discuss techniques that are used to plan the development of a system.
- Explain how we determine whether a particular system is feasible.
- Explain how we effectively encourage people to “buy in” to systems changes,
- Explain how dysfunctional behavior can be minimized.

Having completed Chapter 19, students should be able to fulfill each of the following learning objectives:

- Explain how end users develop, use and control computer-based information systems.
- Discuss why organizations outsource their information systems
- Discuss some of the benefits and risks of doing so.
- Explain how prototypes are used to develop an AIS, and list some of their advantages and disadvantages?

Having completed Chapter 20, students should be able to fulfill each of the following learning objectives:

- Discuss the activities that take place in the conceptual design phase of the systems development life cycle (SDLC).
- Discuss the activities that take place in the physical systems design phase.
- Discuss what happens during the systems implementation and conversion process.
- Discuss the major activities that occur in the systems operation and maintenance process.

PREPARATION: To facilitate your learning process, assigned readings and homework problems should be completed before each class. Both attendance and class participation are strongly recommended, as they are essential to a successful learning process.

STUDENTS WITH DISABILITIES: If a student with a disability desires an accommodation, it is the student’s responsibility to identify himself or herself as having a disability and to make a formal request for appropriate accommodations. The Disabilities Service Coordinator at Furman is Ms. Donna Taylor at extension 2322.

ACADEMIC DISHONESTY: Academic dishonesty in any form is a fundamental offense against the entire academic community and is always a threat to the standards of the college and to the standing of every student. In taking tests, examinations, doing homework, laboratory work, and writing papers, students are expected to perform with honor.

GRADING: The course grade will consist of the following items:

Exam 01 – 25%

Exam 02 – 25%

Exam 03 – 25%

Exam 04 – 25%

The following grade scale is used:

A = 90 - 100

B = 80 - 89

C = 70 - 79

D = 60 - 69

F = 0 - 59

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SCHEDULE OF CLASS MEETINGS AND ASSIGNMENTS:

Date	Chapter	Homework Assignment
Jan. 09	1	Questions, exercises, problems and cases to be determined.
Jan. 16	2-3	Questions, exercises, problems and cases to be determined.
Jan. 23	4	Questions, exercises, problems and cases to be determined.
Jan. 30	5	Questions, exercises, problems and cases to be determined.
Feb. 06		Exam 01 Chapters 1-5.
Feb. 06	6-7	Questions, exercises, problems and cases to be determined.
Feb. 13	7-8	Questions, exercises, problems and cases to be determined.
Feb. 20	9	Questions, exercises, problems and cases to be determined.
Feb. 27		Exam 02 Chapters 6-9.
Mar. 06	15-16	Questions, exercises, problems and cases to be determined.
Mar. 13	16-17	Questions, exercises, problems and cases to be determined.
Mar. 20		Exam 03 Chapters 15-17.
Mar. 27	18	Questions, exercises, problems and cases to be determined.
Apr. 03	19	Questions, exercises, problems and cases to be determined.
Apr. 10	20	Questions, exercises, problems and cases to be determined.
Apr. 17		Exam 04 Chapters 18-20.

These assignments may be modified during the term. Any changes will be announced in class and distributed in writing.

Normally chapters 10 – 14 are extensively covered in ACC 45 – Auditing

During this academic period, the Furman UES program observes these two holidays:

- January 15, 2007
- April 6, 2007

Neither of these holidays affects our schedule.

COURSE: ACC 95

SECTION:   A  

SEMESTER: Spring, 2007

I, \_\_\_\_\_, have received and read a copy of  
(Print your name)

the syllabus for this course. This syllabus includes the cover sheet, course description, required text(s), learning outcomes, grading and grading scale, schedule of class meetings and assignments.

\_\_\_\_\_  
Student Initials

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone number for messages (Optional)