

ACCT 3312 ACCOUNTING INFORMATION SYSTEMS  
SPRING 2016 EAGLE PASS, THURSDAYS  
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OFFICE HOURS: Eagle Pass W 8:00 AM-4:00 PM  
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OR BY APPOINTMENT ANYTIME

I will be available by phone, e-mail or in my office to offer help on any subject related to the course. As we progress in the course, I may make changes to this syllabus to accommodate any particular subject area. In that sense, this syllabus is a guideline, not a contract.

Required Text:

Accounting Information Systems: Basic Concepts and Current Issues 4e, Robert L. Hurt  
McGraw-Hill Irwin ISBN 978-0-07-802588-4

Computer Accounting with QuickBooks 2015 17 e, Donna Kay  
McGraw-Hill Irwin ISBN 978-1-259-18386-7

1. **Learning Objectives:**

The student will be able to:

1. Understand how information technology influences accounting systems and how information reporting is changing in the information age. Appreciate how information technology allows management accountants to create new costing systems and performance measures.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

2. Understand why documenting an accounting Information System is important. Be able to draw simple documents flow charts, system flowcharts and data flow diagrams. Understand how process maps, program flowchart diagrams and decision tables help document AIS.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

3. Understand the importance of ethical behavior within the environment of computerized AISs. Describe what an internal control system is and be familiar with the interrelated components of this system. Be aware of some of the control activities that should be included in an organization's internal control system. Identify the general computer control objectives and understand how these objectives are achieved.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

4. Identify the steps in the financial accounting process. Understand the use of journals and ledgers in processing accounting transactions. Recognize different types of coding systems used by AISs. Know the elements of good forms design and how source documents collect data. Explain why organizations group business activities into business processes. Describe the objectives, inputs, and outputs of the resource management, production, and financing processes. Recognize the special financial needs of several different types of organizations.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

5. Know the steps in an enterprise software implementation. Understand the differences among various types of accounting and enterprise software. Explain how various functions in enterprise software work together. Understand the architecture of enterprise systems, including its use of a centralized database.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

6. Understand the information technology audit process and the nature of careers in information technology auditing. Know how to determine the effectiveness of internal controls over specific information systems. Describe what it means to audit “through,” “around,” and “with” the computer. Identify the various techniques used to audit computerized information systems.

Assessment: Written exam, written chapter discussion questions, in-class exercises and quiz.

2. Assignments: Selected problems will be assigned to help in the understanding of the course material.
3. Exams are not cumulative (except to the extent that one part builds upon another). There will be several quizzes administered during the session, a QuickBooks project and three exams. **There will be no make-ups for missed exams or assigned homework!**
4. Attendance Policy: Attendance to class is mandatory. Be on time. **Four (4) absences will drop. Coming late or leaving early count as an absence.** There will be roll call and perfect attendance will count toward class participation grade.
5. Course Grading:

The projected cutoff point for A's, B's, C's, and D's are based on a 90%, 80%, 70%, and 60%, respectively.

CLASS SCHEDULE FOR ACCT 3312, ACCOUNTING INFORMATION SYSTEM

<u>Date</u>	<u>Topic</u>	<u>Ch</u>	<u>Description</u>
Jan 20	Principles of Accounting Review		<ul style="list-style-type: none"> <li>• Review of the basic concepts from principles of accounting.</li> </ul>
Jan 27	Role and purpose of accounting information systems Quick Tour QuickBooks	1 1	<ul style="list-style-type: none"> <li>• Definition and importance of AIS.</li> <li>• AIS structure, information sources and literacy concepts.</li> </ul>
Feb 3	Transaction processing in the AIS Customizing QuickBooks	2 2	<ul style="list-style-type: none"> <li>• Accounting Cycle</li> <li>• Coding Systems</li> </ul>
Feb 10	Internal Controls QB Banking	3 3	<ul style="list-style-type: none"> <li>• Internal Control Definition and Importance</li> <li>• Internal Controls examples and applications</li> </ul>
Feb 17	Management Concepts QB Customers and Sales	4 4	<ul style="list-style-type: none"> <li>• Enterprise Risk Management</li> <li>• Nature of Business Process Management</li> </ul>
Feb 24	Information Systems Concepts QB Vendors, Purchases and Inventory	5 5	<ul style="list-style-type: none"> <li>• AIS in the Business World</li> <li>• SDLC</li> <li>• IT selection</li> </ul>
Mar 2	Exam 1		<ul style="list-style-type: none"> <li>• Hurt 1-4</li> </ul>
Mar 9	Flowcharting QB Employees and Payroll	6 6	<ul style="list-style-type: none"> <li>• Flowchart types and conventions</li> <li>• Tools, Symbols and Design steps</li> </ul>
Mar 23	E-Business and ERP Systems QB Reports and Graphs	10 7	<ul style="list-style-type: none"> <li>• E-Business</li> <li>• ERP Systems</li> </ul>
Mar 30	Exam 2		<ul style="list-style-type: none"> <li>• Hurt 5, 6, 10</li> </ul>

Apr 6	Sales/Collection process QB New Company Setup	12 8	<ul style="list-style-type: none"> <li>• Process description</li> <li>• Documents and modeling</li> <li>• Internal controls</li> </ul>
Apr 13	Acquisition/Payment process QB Accounting for a Service Company	13 9	<ul style="list-style-type: none"> <li>• Process description</li> <li>• Documents and modeling</li> <li>• Internal controls</li> </ul>
Apr 20	Other Business Processes QB Merchandising Corporation: Sales, Purchases	14 10	<ul style="list-style-type: none"> <li>• Business process relationships</li> <li>• Conversion process</li> <li>• Financing process</li> <li>• Human resource process</li> </ul>
Apr 27	QB Merchandising Corporation: Payroll <b>QuickBooks Project Due</b>	11	<ul style="list-style-type: none"> <li>• 11</li> <li>• Documents and modeling</li> <li>• Internal controls</li> </ul>
May 4	<b>QuickBooks Exam</b>		
May 11	Final Exam		Hurt 12-14