



DEPARTMENT OF BUSINESS AND OFFICE ADMINISTRATION
COURSE OUTLINE – FALL 2020

BA 2620 A2 Accounting Information Systems 3 (3-0-0) UT 45 hours for 15 weeks

INSTRUCTOR: Abigail (Abby) Head, CPA, CMA **PHONE:** 780-539-2712
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OFFICE HOURS: Monday 12:00 PM – 1:30 PM & Friday 12:00 PM – 1:30 PM

FALL 2020 DELIVERY: Remote Delivery

This course is delivered remotely. There are no face-to-face or onsite requirements. Students must have a computer with a webcam and a reliable internet connection. Technological support is available through helpdesk@gprc.ab.ca.

Remote delivery refers to synchronous learning following the published timetable on the GPRC website and outlined in your myGPRC (see <https://my.gprc.ab.ca/SelfService/Home.aspx>) course schedule.

CALENDAR DESCRIPTION:

How to develop computer-based accounting information systems and how such information systems support decision-making at all levels of management are examined in this course.

PREREQUISITES:

BA1120 *and* BA1150

REQUIRED TEXT/RESOURCE MATERIALS:

Turner, L., Weickgenannt, A., & Copeland, M.K. (2020). Accounting Information Systems: controls and processes (Fourth ed.). Hoboken, NJ: John Wiley & Sons, Inc.

SOFTWARE & NETWORK REQUIREMENTS:

The following software apps and internet capacity are required to participate in online courses at GPRC:

Application	
Web Browser	Google Chrome with auto updates enabled
Office Suite *GPRC students receive a free Microsoft Office 365 license for Windows or macOSX	Microsoft Office 2016 or compatible office suite
Internet	
DSL, Cable or LTE wireless internet	1.5Mbps upload, 1.5Mbps download

REQUIRED TEXT/RESOURCE MATERIALS (continued):

MINIMUM DEVICE REQUIREMENTS:

NOTE: A desktop or laptop computer is strongly recommended over tablet devices for participation in online meetings or online class sessions. iPhones or Android phones may provide minimum functionality, but are NOT recommended for participation in online sessions.

A device must meet or exceed the following specifications to participate in online courses at GPRC:

Platform	OS Version	Hardware Specs
Windows Desktops Windows Laptops Windows Tablets	Windows 10 Home Windows 10 Professional Windows 8 or 8.1 *Windows 10S is not supported in S mode	Dual-core CPU 2 GB RAM 64 GB storage 1280x768 display resolution Microphone Speakers or Headphones Web camera
Mac Desktops Mac Laptops	macOSX 10.13 or higher	Dual-core CPU 4 GB RAM 64 GB storage 1280x800 display resolution Microphone Speakers or Headphones Web camera
Chromebooks	ChromeOS with updates enabled	Dual-core CPU 2 GB RAM 16 GB storage Speakers or Headphones
iPad v3 or newer	iOS 7.0 or iPadOS 13	8 GB of free storage Speakers or Headphones
Android Tablet	Android 6.0	Dual-core CPU 1 GB RAM 8 GB of free storage 1280x800 display resolution Speakers or Headphones

AUDIO/VIDEO CONFERENCING:

GPRC uses the **Zoom** web-based audiovisual conference system. Zoom is a real-time virtual meeting environment that supports:

- Real-time audio/video discussion, with breakout rooms for small group discussion
- Text messaging
- Surveys and basic assessments
- Application and Desktop sharing
- A shared whiteboard with markup tools
- Recording of sessions for convenient playback

To take part in a conference, you will need a headset or speakers and a microphone. **For some examinations a web camera may be required.** The first time that you connect, you will be prompted to run through some set-up routines that will run automatically from the server.

To participate in Zoom meetings, click on the meeting links that your instructor has set up within your D2L course space.

REQUIRED TEXT/RESOURCE MATERIALS (continued):

COURSE MANAGEMENT SYSTEM

GPRC uses the “myClass” (D2L) online course management system.

To access myClass (D2L), visit <https://myClass.gprc.ab.ca/d2l/home>

DELIVERY MODE(S):

Remote delivery is synchronous and follows the published class timetable. For each topic listed in course objectives, there will be a virtual lecture and discussion via Zoom; see zoom link to join class in the BA2620 myClass course page. Relevant textbook readings and online discussions/exercises will be assigned to test the student’s knowledge, understanding and application of the material.

COURSE OBJECTIVES:

This course introduces the student to the following topics:

1. Overview of business processes, accounting information systems, information technology (IT) enablement, and basic computer concepts.
2. Foundational concepts of Accounting Information Systems (AIS).
3. Fraud, Ethics, and Internal Control
4. Internal Controls and Risks in IT Systems
5. Information Technology Governance
6. Enterprise Resource Planning (ERP) Systems
7. Business processes and internal controls for revenue and cash, expenditures, purchases, payroll, and conversion.
8. Data and Databases
9. E-Commerce and E-Business

LEARNING OUTCOMES:

Upon completion of this course the student will be able to:

Overview of business processes, accounting information systems, information technology (IT) enablement, and basic computer concepts.

- Recognize and describe business processes and an accounting information system
- Explain the importance of a business process linkage throughout the supply chain
- Discuss IT enablement of business processes and provide examples of IT enablement
- Review and describe basic computer and IT concepts
- Describe the internal control structure of organizations
- Relate the importance of ethics to accounting information systems

Foundational concepts of Accounting Information Systems (AIS).

- Review and describe the interrelationships of business processes and the AIS
- Describe and compare types of accounting information systems
- Explain client-server computing and cloud computing
- Discuss and explain input methods used in business processes and the processing of accounting data
- Discuss and explain outputs from the AIS related to business processes
- Construct and document processes and systems

- Discuss and explain ethical considerations at the foundation of accounting information systems

Fraud, Ethics, and Internal Control

- Explain the need for a code of ethics and internal controls
- Discuss the nature of management, employee, customer, vendor, and computer fraud
- Implement maintain policies that assist in the avoidance of fraud and errors
- Implement and maintain a code of ethics, accounting internal controls, information technology controls
- Explain the internal control requirements of the Sarbanes-Oxley Act of 2002.

Internal Controls and Risks in IT Systems

- Discuss and apply internal controls for IT systems
- Define business continuity planning and a disaster recovery plan
- Identify and describe general controls for IT systems including controls from a Trust Services Principles perspective
- Identify and describe hardware and software exposure areas in IT systems
 - Define a database and database management system
- Identify and describe application software and application controls
- Discuss and describe ethical issues in IT systems

Information Technology Governance

- Explain IT governance and its role in strategic management and internal control
- Explain the role of IT governance in selecting an IT control framework (COSO, ITIL, COBIT)
- Describe and outline the system development life cycle (SDLC)
- Explain the elements of the systems planning, analysis, design, implementation, operation, and maintenance phases of the SDLC including patch management
- Discuss and describe ethical considerations related to IT governance and the SDLC

Enterprise Resource Planning (ERP) Systems

- Discuss and explain ERP system characteristics
- Describe the modularity and implementation issues of an ERP system
- Explain the benefits and risks of ERP systems
- Describe the impact of the Sarbanes–Oxley Act on ERP systems

Business processes and internal controls for revenue and cash, expenditures, purchases, payroll, and conversion.

- Explain and describe the sales processes and the related risks and controls
- Explain and describe the cash collection processes and the related risks and controls
- Describe IT systems for revenue and cash collection that enhance the efficiency of revenue processes
- Describe e-business systems, electronic data interchange (EDI) systems, point of sale (POS) systems and the associated related risks and controls
- Discuss and describe ethical issues related to revenue processes
- Explain corporate governance in revenue processes

- Explain and describe purchasing and return processes and the related risks and controls

- Explain and describe the cash disbursement processes and the related risks and controls
- Describe IT systems of expenditure and cash disbursement processes that enhance the efficiency of expenditures processes
- Describe e-business, electronic data interchange (EDI) systems, and e-payable systems and the related risks and controls
- Discuss and describe ethical issues related to expenditures processes
- Explain corporate governance in expenditures processes

- Explain and describe basic features of conversion processes and the components of the logistics function
- Describe risks and controls in conversion (logistic) processes
- Describe IT systems of conversion (logistic) processes including blockchain technology
- Explain and describe the various supply chain and enterprise (ERP) systems
- Discuss and describe ethical issues related to conversion (logistic) processes
- Explain corporate governance in conversion (logistic) processes

Data and Databases

- Discuss the need for data collection and storage
- Explain methods of storing data and interrelationships between storage and processing
- Explain the need for normalization of data in a relational database
- Describe and explain a data warehouse and its use to analyze data
- Explain use of online analytical processing (OLAP) and data mining as analysis tools
- Define distributed databases and explain the advantages of the use of distributed data
- Define cloud-based databases
- Define big Data and explain data analytics
- Describe and explain controls for data and databases
- Discuss and describe ethical issues related to data collection and storage, and their use in IT systems

E-Commerce and E-Business

- Explain the physical structure and standards of the Internet
- Define and describe e-commerce and privacy expectations including compliance with regulatory requirements
- Discuss e-business and IT enablement and provide enablement examples
- Describe how intranets and extranets enable e-business
- Describe and explain internal controls for the Internet, intranets, and extranets
- Explain the use of XML and XBRL languages as e-business tools
- Discuss and describe ethical issues related to e-business and e-commerce

TRANSFERABILITY:

Athabasca University
University of Lethbridge
MacEwan University
King's University College

***Warning:** Although we strive to make the transferability information in this document up-to-date and accurate, **the student has the final responsibility for ensuring the transferability of this course to Alberta Colleges and Universities.** Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at Alberta Transfer Guide main page <http://www.transferalberta.ca> or, if you do not want to navigate through few links, at <http://alis.alberta.ca/ps/tsp/ta/tbi/onlineSearch.html?SearchMode=S&step=2>

**** Grade of D or D+ may not be acceptable for transfer to other post-secondary institutions. Students are cautioned that it is their responsibility to contact the receiving institutions to ensure transferability**

EVALUATIONS:

Discussion posts	14%
Quizzes	18%
Midterm Exam	30%
Final Examination (cumulative)	<u>38%</u>
Total	<u>100%</u>

You are strongly encouraged to complete all discussion posts, quizzes, and exams. A grade of zero (0) will be assigned for any missed discussion posts, quizzes, and exams.

Final grades are rounded to the nearest whole percentage. Student requests to have their final grade adjusted will be denied.

GRADING CRITERIA:

Please note that most universities will not accept your course for transfer credit **IF** your grade is less than C-.

Alpha Grade	4-point Equivalent	Percentage Guidelines		Alpha Grade	4-point Equivalent	Percentage Guidelines
A+	4.0	90-100		C+	2.3	67-69
A	4.0	85-89		C	2.0	63-66
A-	3.7	80-84		C-	1.7	60-62
B+	3.3	77-79		D+	1.3	55-59
B	3.0	73-76		D	1.0	50-54
B-	2.7	70-72		F	0.0	00-49

ASSIGNMENTS, DISCUSSIONS, QUIZZES, AND EXAMS

- Discussion posts are utilized to help students apply theories and concepts presented in class as well as provide an opportunity to discuss interesting real-world applications.
 - Discussion posts will occur in the myClass course space throughout semester.
 - One discussion-initiated response by each student to an instructor chosen topic(s) per week for about 8 weeks (original content responses unique to each student).
 - One to two discussion response(s) by each student on posts *from other students* per week for about 8 weeks (original content responses unique to each student).
 - APA citations and referencing applies to all discussion posts; *APA . . . all the way!* guides can be found at <https://libguides.gprc.ab.ca/c.php?g=712613>
- Quizzes will be written during scheduled class time. It is anticipated that there will be 2 - 3 quizzes.
- Midterm exam is tentatively scheduled for October 8, 2020, during scheduled class time. Do not plan to be away on this date. The midterm exam is conducted remotely online with proctoring software or remotely online in an open text/e-book exam format. The format utilized will be announced before exam. To participate in the midterm exam a headset or speakers, a microphone, and a web camera are required.
- Final exam is cumulative. Final examinations are conducted remotely online with proctoring software or remotely online in an open text/e-book exam format. The format utilized will be announced before exam. Final examinations are scheduled by the Registrar during the period from **December 11 to December 19, 2020**. Do not plan any activities during the examination period. To participate in the final examination a headset or speakers, a microphone, and a web camera are required.

TENTATIVE COURSE SCHEDULE/ TIMELINE:

Course Schedule is approximate and may vary slightly at the discretion of the instructor.

Week 1	Week of Aug 30	Introductions, Technology Check, & Chapter 1
2	Week of Sept 6	Chapter 2
3	Week of Sept 13	Chapter 3
4	Week of Sept 20	Chapter 4
5	Week of Sept 27	Chapter 5
6	Week of Oct 4	Chapter 5 & Midterm exam
7	Week of Oct 11	Thanksgiving holiday & Fall Break (no classes)
8	Week of Oct 18	Chapter 6
9	Week of Oct 25	Chapter 8
10	Week of Nov 1	Chapter 8/9
11	Week of Nov 8	Chapter 9/11
12	Week of Nov 15	Chapter 11/13
13	Week of Nov 22	Chapter 13
14	Week of Nov 29	Chapter 14
15	Week of Dec 6	Last class & Final exams begin

STUDENT RESPONSIBILITIES:

Participation:

Each student is expected to attend all virtual zoom lectures, arrive on time, and remain for the duration of the activities. Late arrivals will be recorded as an absence. The expectation for this course is that students have read/reviewed the material before class.

You may be refused permission to write the final examination on the advice of the instructor. Students with more than four absences (two weeks), or if significant parts of required exercises, assignments, quizzes and/or exam(s) are not completed. For more information, please refer to the Academic Regulations on Debarred from Exams at <https://www.gprc.ab.ca/programs/grading-systems.html>.

Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available on myClass and GPRC webmail. Students are responsible for checking these websites regularly; 3 – 5 times per week.

Time Management:

The expectation for this course is that students read the material before class. Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. It is difficult to catch up once a student falls behind in readings, exercises, discussions, and assignments.

Recording:

Recording lectures or taking screenshots in class is prohibited unless advance permission is obtained from the instructor and any guest presenter(s). In the event permission is granted, such recordings may only be used for individual study, and may not be reproduced, transferred, distributed or displayed in any public manner.

Email:

Students may contact the instructor by email or phone. Emails will be answered within one business day outside of stated office hours. Email correspondence must be sent to your instructor from your GPRC student email account. Emails should be professionally formatted and include a subject, as well as reference course material and/or textbook pages, etc.

STATEMENT ON PLAGIARISM AND CHEATING:

Cheating and plagiarism will not be tolerated and there will be penalties. For a more precise definition of plagiarism and its consequences, refer to the Student Conduct section of the College Admission Guide at <http://www.gprc.ab.ca/programs/calendar/> or the College Policy on Student Misconduct: Plagiarism and Cheating at www.gprc.ab.ca/about/administration/policies **

If you have questions on whether or not you might be violating this policy, please discuss this with your instructor **before** you submit your assignment. **Note: all Academic and Administrative policies are available on the same page.

Plagiarism

Plagiarism means submitting work (words, ideas, images, or data) in a course as if it were their own work done expressly for that particular course when, in fact, it is not. Most commonly, plagiarism exists when:

- the work submitted or presented was done, in whole or in part, by an individual other than the student (this includes having another person impersonate the student or otherwise substitute the work of another for their own in an assignment, examination, or test)

- Parts of a student's work are taken from another source without reference to the original author. This includes ideas, words, and images appearing in print, digital, graphical, internet, audio and video formats
- students submit or present the work in one course which has also been submitted in another course (although it may be completely original with the student) without the prior agreement of the instructor
- Clinical or laboratory reports are falsified or fabricated.

While it is recognized that academic work often involves reference to ideas, data and conclusions of others, intellectual honesty requires that such references be explicitly and clearly noted. Instructors may choose to use online plagiarism detection services. When students submit a paper, it is understood that they are consenting to such a procedure and that they cannot claim any copyright violation should such paper be uploaded to an online plagiarism detection database.

Cheating

Cheating on tests or examinations includes, but is not limited to, the following:

- dishonest or attempted dishonest conduct such as speaking to other students or communicating with them under any circumstances whatsoever
- bringing into the examination room a textbook, notebook, memorandum, other written material or mechanical or electronic device not authorized by the examiner or instructor
- writing an examination, or part of it, outside the confines of the examination room without permission to do so
- consulting any person or materials outside the confines of the examination room without permission to do so
- leaving answer papers exposed to view, or any attempts to read other students' examination papers
- tampering or attempts to tamper with examination scripts, classwork, grades and/or class records; the acquisition, attempted acquisition, possession, and/or distribution of examination materials or information not authorized by the instructor
- Impersonation of another student in an examination or other class assignment.
- Absolutely no examination materials may be removed from the examination room. All papers, answer forms and examination question sheets must be returned to the instructor. If students leave the examination room for any reason unacceptable to the instructor, they must hand in all examination materials and it will be assumed that the examination is completed.

If students voluntarily and consciously aid another student in the commission of one of these offences, they are also guilty of misconduct. Any attempt to commit academic misconduct will bear the same consequences as if the act occurred. A student who assists another student in an act or attempted act of misconduct will also be considered to have committed an offence.

Additional Information: Zoom Etiquette

Control video and audio quality

Invest in a quality webcam and speaker and microphone headset. These provide better video and audio than your computer's built-in system. Try to attend Zoom meetings in quiet, indoor locations to control ambient noise.

Think about your background

Try to provide a nice, plain background. You can't control everything in a mobile environment, but you should give some thought to background before your meeting.

During your meeting

Mute your microphone when necessary. Zoom has a "Mute Microphone" option that cuts down on ambient feedback for the audience. When there is a lot of back-and-forth discussion you will turn this off, but you should mute yourself when listening to an instructor.

Think about your actions on camera

Always remember that everyone can see you. Someone is watching as you take a big, wide-mouth yawn, stretch, or wander around the room. These exaggerated movements are distracting to the audience and can be disruptive to the speaker. Try to stay still and be attentive.