



DEPARTMENT Business Administration

COURSE OUTLINE – Fall 2021

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

Grande Prairie Regional College respectfully acknowledges that we are located on Treaty 8 territory, the traditional homeland and gathering place for many diverse Indigenous peoples. We are honoured to be on the ancestral lands of the Cree, Dene/Beaver and Métis, whose histories, languages, and cultures continue to influence our vibrant community. We are grateful to have the opportunity to work, learn, and live on this land.

INSTRUCTOR: Abigail (Abby) Head, CPA, CMA, MBA

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OFFICE HOURS: Virtually via Zoom on Tuesday, Thursday, and Friday 1 pm - 2pm

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.

PREREQUISITE(S)/COREQUISITE: BA1120 and BA1150

REQUIRED TEXT/RESOURCE MATERIALS:

1. TEXT/E-BOOK

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

2. 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 |

3. MINIMUM DEVICE REQUIREMENTS

Note: Students may experience some issues using Chromebooks with some applications. Please discuss issues with your instructor.

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 |

4. COURSE MANAGEMENT SYSTEM

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

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

5. AUDIO/VIDEO CONFERENCING SOFTWARE:

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 Zoom meeting (class), you will need a headset or speakers and a microphone. The first time that you connect to Zoom, 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 myClass course space.

DELIVERY MODE(S): High-Flex

This type of course gives students the option of attending sessions in the classroom, participating remotely, or doing both. **Please note that the quizzes, midterm, and final examination require GPRC onsite attendance.**

COURSE OBJECTIVES:

This course introduces the student to the following topics:

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

LEARNING OUTCOMES:

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

Overview of business processes, AIS, IT enablement, and basic computer concepts

- Recognize and describe business processes and an AIS
- Explain the importance of a business process linkage throughout the supply chain
- Discuss IT enablement of business processes and provide examples
- Review and describe basic computer and IT concepts
- Describe the internal control structure of organizations

Foundational concepts of AIS

- Review and describe the interrelationships of business processes and the AIS
- Explain client-server computing and cloud computing
- Discuss and explain input/output methods used in business processes
- Construct and document processes and systems
- Discuss and explain ethical considerations

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

- 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

IT 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
- 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

Enterprise Resource Planning (ERP) Systems

- Discuss and explain ERP system characteristics
- Describe the modularity and implementation issues of an ERP system
- Explain and discuss 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, and conversion

- Explain and describe the sales/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
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- Explain and describe purchasing, return, 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
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- 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 the need for normalization of data in a relational database
- Explain use of online analytical processing (OLAP) and data mining as analysis tools
- Define and explain cloud-based databases and big Data
- Describe and explain data analytics, controls for data and databases
- Discuss and describe ethical issues

E-Commerce and E-Business

- Explain the physical structure and standards of the Internet
- Define & describe e-commerce and privacy expectations including 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

TRANSFERABILITY:

Please consult the Alberta Transfer Guide for more information. You may check to ensure the transferability of this course at the Alberta Transfer Guide main page <http://www.transferralberta.ca>.

**** 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 | 12% |
| Assignments/Projects/Quizzes | 18% |
| Midterm Examination | 32% |
| Final Examination (cumulative) | 38% |
| Total | 100% |

****In order to receive credit for BA 2620, you must achieve 50 percent on the final examination, and a course composite grade of at least D (50%).*** You are strongly encouraged to complete all posts, assignments, project, quizzes, and exams. Students will receive a zero (0) for any missed exercises, assignments, tests, and exam(s). Extra work is not assigned.

Grades to myClass grades within five days after the due date. The grades posted will not include your final letter grade. Please check your myGPRC account for your final letter grade after course completion.

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 |

COURSE SCHEDULE/TENTATIVE TIMELINE:

Course schedule is tentative and may vary slightly at the discretion of the instructor.

| Week | Week of . . . | Chapter | |
|------|---------------|---------|--|
| 1 | Aug 29 | 1 | Introductions to AIS (& Technology Check) |
| 2 | Sept 5 | 2 | Foundational Concepts of AIS |
| 3 | Sept 12 | 3 | Fraud, Ethics, and Internal Control |
| 4 | Sept 19 | 4 | Internal Controls and Risks in IT Systems (Riipen Project) |
| 5 | Sept 26 | 5 | IT Governance |
| 6 | Oct 3 | 5 | IT Governance & Midterm examination |
| 7 | Oct 10 | | Thanksgiving holiday & Fall Break (no classes) |
| 8 | Oct 17 | 6 | ERP Systems |
| 9 | Oct 24 | 8 | Revenue and Cash Collection Processes and Controls |
| 10 | Oct 31 | 8/9 | Expenditures Processes and Controls – Purchases |
| 11 | Nov 7 | 9/11 | Conversion Processes and Controls |
| 12 | Nov 14 | 11/13 | Data and Databases |
| 13 | Nov 21 | 13 | Data and Databases |
| 14 | Nov 28 | 13/14 | E-Commerce and E-Business |
| 15 | Dec 5 | 14 | E-Commerce and E-Business |
| 16 | Dec 11-20 | | Comprehensive Final Exam (all chapters) |

STUDENT RESPONSIBILITIES:

It is the student's responsibility to read, understand and comply with the College's Academic Policies, which are reviewed regularly, updated and posted on the College website. If students have any questions regarding these policies, please contact Student Services. Please see the Academic Policy on Student Rights and Responsibilities on the College website at <https://www.gprc.ab.ca/about/administration/policies/>

STUDENT RESPONSIBILITIES (continued):

Attendance

Students are expected to attend all scheduled classes, arrive on time, and remain for the duration of the activities with their video/web camera on. Tardiness will be treated as an absence.

You may be refused permission to write the final examination on the advice of the instructor. This usually happens when absences are excessive, more than four absences (2 weeks), *or* if a significant part of required assignments, projects, quizzes and/or exams are not completed; see *Academic Regulations: Debarred From Exams in the GPRC Academic Calendar*.

Attendance for BA2620 onsite and offsite course delivery using myGPRC will be taken. This information will facilitate AHS's contact tracing if someone from the learning community tests positive. Students may review their attendance on myGPRC.

During class time, it is expected that students will work on the BA2620 course material being covered. Course materials (course outline, schedule information, assignments, PowerPoints, etc.) and announcements will be available/sent through myClass and GPRC Webmail. Students are responsible for checking all of these websites regularly: 2 – 5 times per week.

Time Management

The expectation for this course is that students read/review the course 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, assignments, projects, and quizzes.

Recording

Recording lectures or taking photos 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. *Any images taken without instructor consent will need to be deleted immediately.*

Email

Students may contact the instructor by email. 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 with correct spelling and grammar. Emails must include a subject line and reference to the course code and material(s) and/or textbook pages, etc.

Copyright

Students must obey the Canadian Copyright Act. The Learning Commons provides copyright enquiry and clearance services. See https://www.gprc.ab.ca/learning_commons/.

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: Academic and Non-Academic on Plagiarism and Cheating at <http://www.gprc.ab.ca/about/administration/policies/>

**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 the 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.

Set up your username properly

Use the same name that you used to register for the course to ensure you're marked as present if the instructor takes attendance. Only registered students will be granted Zoom meeting access.

Messaging using chat function

Be safe: Ensure your posts to the chat and replies do not put individuals in an unsafe situation, either physically or emotionally. **The chat function is for BA2620 discussion ONLY.**

Be Safe

Some activities during zoom meetings may be unsafe. Be safe. If unsafe activities are observed in Zoom, the instructor will dismiss the student from Zoom. Unsafe student activities will be reviewed with the Department Chair.