Grande Prairie Regional College

School of Business

Department: Business Administration and Commerce

COURSE OUTLINE – WINTER 2006

BA 2620 3 (3-0-0) Accounting Information Systems

Instructor	Emily Fraser	**Phone**	539-2947 (Office)
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Office Hours	Monday – Thursday 10:00 – 11:00 am or by appointment		

Prerequisite(s)/corequisite(s):

BA 1120 and BA 1150.

Required Text/Resource Materials:

Romney, M. and Steinbart, P., **Accounting Information Systems,** Pearson Prentice-Hall, Toronto, Ontario, 2006.

The text will be used extensively.

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.

Credit/Contact Hours:

This is a 3 credit course with 3 lecture hours per week.

Delivery Modes:

For each topic listed, there will be a classroom lecture/discussion and a demonstration of related accounting procedures. I will assign relevant textbook readings and problems and test your knowledge, understanding and application of the material.

Regular classroom attendance is expected. Please do not be late. You should study each assigned reading both before and after it is discussed in class and apply your understanding by completing the required homework problems.

Adopting and adhering to effective learning habits in this course will likely take up a great deal of time so plan your schedule accordingly. Do not fall behind in the assigned readings and problems because it will be difficult to catch up.

Objectives:

This course is designed to help students understand the role of accounting information systems (AIS) in performing the accounting function in contemporary business organizations. Upon completion of this course the student will be able to:

- Explain the role played by the AIS in a company's value chain and discuss ways that the AIS can add value to a business.
- Describe the basic internal control objectives of an AIS and explain how they are accomplished.
- Describe the threats to an AIS and discuss why these threats are growing.
- Identify the objectives of an information system (IS) audit and describe the four-step approach necessary for meeting these objectives.
- Read and explain an integrated enterprise-wide REA data model.
- Describe and document the basic business activities and related data processing operations performed in the revenue cycle, expenditure cycle and human resources management (HRM)/payroll cycle.

Transferability:

U of L, A.U., Thompson Rivers' University, Royal Roads University, Lakeland College and Okanagan College. Students are strongly advised to check with the receiving institution for more details and to ensure transferability.

Grading Criteria:

Participation	5%
Assignments and Quizzes	20%
Major Test #1	20%
Major Test #2	20%
Final Examination	35%

Grades will be assigned on a Letter Grading System using the following conversion chart:

Business Administration and Commerce Department

Grading Conversion Chart

Alpha Grade	4-point Equivalent	Percentage Guidelines	Designation
A$^+$	4	94 – 100	EXCELLENT
A	4	90 – 93	
A$^-$	3.7	85 – 89	FIRST CLASS STANDING
B$^+$	3.3	80 – 84	
B	3	76 – 79	GOOD
B$^-$	2.7	72 – 75	
C$^+$	2.3	68 – 71	SATISFACTORY
C	2	64 – 67	
C$^-$	1.7	60 – 63	
D$^+$	1.3	55 – 59	MINIMAL PASS
D	1	50 – 54	
F	0	0 – 49	FAIL

Course Schedule/Timeline:

Week	Topic	Readings/Assignments
January 3	Accounting Information Systems: An Overview	Chapter 1
January 9	Overview of Business Processes	Chapter 2
January 16	Systems Development and Documentation Techniques.	Chapter 3.
January 23	Relational Databases	Chapter 4
January 30	Computer Fraud and Abuse	Chapter 5.
February 6	Control and Accounting Information Systems	Chapter 6
February 13	Information Systems Controls	Chapter 7
February 27	Auditing Computer-Based Information Systems	Chapter 9
March 13	The Revenue Cycle: Sales and Cash Collections	Chapter 10
March 20	The Expenditure Cycle	Chapter 11
March 27	Human Resource Management and Payroll Cycle	Chapter 13
April 3	General Ledger and Reporting System	Chapter 14.
April 10	Review	

Assignment, Quiz, Test and Exam Policies:

1. Assignments will consist of problems and cases from the text. Assignments are to be handed in at the beginning of class on the due date.

2. Quizzes, tests, and exams will be written as scheduled.

3. Major tests are tentatively scheduled for February 9, 2006 and March 14, 2006.

4. Final examinations will be written in the gym and scheduled by the Registrar during the period Saturday April 15, 2006 to Tuesday, April 25, 2006. **DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD**.

Statement on Plagiarism:

The instructor reserves the right to use electronic plagiarism detection services.