



# Grande Prairie Regional College

## Department of Business

### COURSE OUTLINE – WINTER 2010

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

**Instructor** Emily Fraser

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**Office Hours** Tuesday and Thursday  
11:30 am – 1:00 pm or by  
appointment

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#### **Prerequisite(s)/corequisite(s):**

BA 1120 and BA 1150.

#### **Required Text/Resource Materials:**

Romney, M. and Steinbart, P., **Accounting Information Systems**, Eleventh Edition.  
Pearson Prentice-Hall, Toronto, Ontario, 2009.

**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:**

C.G.A., C.M.A., U of L, A.U., U of C, Thompson Rivers' University, Royal Roads University, Lakeland College and Okanagan College. Students can also refer to the Alberta Transfer Guide at <http://www.acat.gov.ab.ca> for a list of institutions. Students are however *strongly advised* to check with the receiving institution for more details and to ensure transferability.

**Grading Criteria:**

Assignments and Quizzes	20%
Article Review/Presentation	15%
Mid Term Exam	30%
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**

<b>Alpha Grade</b>	<b>4-point Equivalent</b>	<b>Percentage Guidelines</b>	<b>Designation</b>
<b>A<sup>+</sup></b>	<b>4</b>	<b>90 – 100</b>	<b>EXCELLENT</b>
<b>A</b>	<b>4</b>	<b>85 – 89</b>	
<b>A<sup>-</sup></b>	<b>3.7</b>	<b>80 – 84</b>	<b>FIRST CLASS STANDING</b>
<b>B<sup>+</sup></b>	<b>3.3</b>	<b>76 – 79</b>	
<b>B</b>	<b>3</b>	<b>73 – 75</b>	<b>GOOD</b>
<b>B<sup>-</sup></b>	<b>2.7</b>	<b>70 – 72</b>	
<b>C<sup>+</sup></b>	<b>2.3</b>	<b>67 – 69</b>	<b>SATISFACTORY</b>
<b>C</b>	<b>2</b>	<b>64 – 66</b>	
<b>C<sup>-</sup></b>	<b>1.7</b>	<b>60 – 63</b>	
<b>D<sup>+</sup></b>	<b>1.3</b>	<b>55 – 59</b>	<b>MINIMAL PASS</b>
<b>D</b>	<b>1</b>	<b>50 – 54</b>	
<b>F</b>	<b>0</b>	<b>0 – 49</b>	<b>FAIL</b>

**Course Schedule/Timeline:**

<b><u>Week</u></b>	<b><u>Topic</u></b>	<b><u>Readings/Assignments</u></b>
1	Accounting Information Systems: An Overview	Chapter 1
2	Overview of Business Processes	Chapter 2
3	Systems Development and Documentation Techniques.	Chapter 3.
4	Computer Fraud and Abuse	Chapter 5.
5	Control and Accounting Information Systems	Chapter 6
6 - 7	Information Systems Controls	Chapters 7-8
<b>8</b>	<b>MID-TERM</b>	<b>CHAPTERS 1-8</b>
9	Auditing Computer-Based Information Systems	Chapter 9
10	WINTER BREAK	March 5 - 12
11	The Revenue Cycle: Sales and Cash Collections	Chapter 10
12	The Expenditure Cycle	Chapter 11
13	Human Resource Management and Payroll Cycle	Chapter 13
14	General Ledger and Reporting System	Chapter 14.

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

**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. The penalty for late submission will be 10% per day.
2. Quizzes and exams will be written as scheduled by the instructor.
3. Mid term exam is tentatively scheduled for February 25, 2010.
4. Final examinations will be written in the gym and scheduled by the Registrar during the period April 17 to April 24, 2010. DO NOT PLAN ANY ACTIVITIES DURING THIS PERIOD.

**Statement on Plagiarism:** Plagiarism will not be tolerated and, as such, any submitted work may be investigated for this possibility. Please ensure you read and understand the College's policy on plagiarism as published in the 2008/2009 Calendar. 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.