

Syllabus

Accounting Information Systems

Course Introduction

Accounting Information Systems is concerned with the way computerized information systems impact how accounting data is captured, processed, and communicated. The course introduces you to the people, technology, procedures, and controls that are necessary to conduct internal and external e-business, with an emphasis on the internal controls over such systems.

Course Competencies

Upon completion of this course, you should be able to:

- converse easily about the people, hardware, software, network, and data components of an organization's accounting information system,
- study and make recommendations about ways to improve internal controls for various accounting subsystems in an organization,
- understand the unique internal control challenges presented by computerized accounting systems, and
- prepare and interpret data flow diagrams and document flowcharts.

Course Textbook and Materials

- *Accounting Information Systems, 10e.*, Romney & Steinbart, 2006. Prentice Hall Business Publishing
- *Accounting Information Systems, 4e.* Wilkinson, Cerullo, Raval, Wong-on-wing, 2002. John Wiley & Sons
- Powerpoints from other sources
- Articles from various sources
- USB storage device for use during class time.

Course Components

We will use brief lectures, class discussions, homework, and in- and out-of-class assignments as the means of learning and applying textbook concepts. Each new chapter **BEGINS** with a RAT (Readiness Assessment Test, otherwise known as a quiz). The purpose of the RAT is to make sure you keep up with assigned reading and to do this reading **BEFORE** we start the chapter. RAT questions come from assigned textbook questions, chapter vocabulary and/or predetermined articles. Throughout the semester, each student will give a talk about an accounting technology topic. In-class and out-of-class assignments provide additional opportunities for you to apply material discussed in class or to discover information related to class topics. In teams, you will prepare a comprehensive project focusing on an evaluation of internal controls for one or more accounting subsystems of a real business organization.

While this is not primarily a discussion class, ***I expect active class participation from all students***. You can be expected to be called on in class. Oral communication skills are a critical factor for the success of accountants -- or any business person for that matter! Those who participate in class tend to be more academically stronger, as they know they must prepare ahead of class, read assigned materials and review those materials already covered, and keep up with homework in order to meet the demands of class participation. Participation includes, but is not limited to: asking questions and responding to questions during class, responding to homework reviews, sharing personal experiences or making comments about class topics, finding relevant articles in newspapers or journals and introducing them to the class, etc. In addition to participating in class, I will expect you to pose questions and carry on electronic discussions by way of our class e-mail or instant messenger list.

Class Attendance

Absences impact your class participation grade; if you're not in class, you can't participate. We just follow the IUP's rules in this case.

Computer Fluency Requirements

You are expected to have a working knowledge of e-mail and instant messenger; fluency in simple applications of Microsoft Excel, Word, and PowerPoint. You will also learn a flowcharting application early in the semester; this software will be one of the key tools used in your internal control consulting project.

Academic Dishonesty

Academic dishonesty occurs when a student represents someone else's work as his or her own; it includes actions such as, but not limited to:

- Copying another person's paper,
- Copying another person's words or ideas without putting quotation marks around them or citing them as a source,
- Copying entire sentences and paragraphs from a print or electronic source without providing proper documentation and credit,
- Allowing another person to write your paper and make revisions to your work,
- Collaborating with others on examinations or assignments where the work is to be done individually,
- Manipulating data,
- Cheating.

Any student who engages in academic dishonesty or plagiarizes from published material (such as a Web site, book, or newspaper or periodical) or from unpublished material (such as another student's writing), is subject to a range of penalties, depending on the extent of the academic dishonesty, from a "zero" on the assignment to an F for the course.

Evaluation System

Homework & in-class assignment	20 points
Class Participation	20 points
Paper Presentation (Internal controls)	20 points
Chapter Quizzes (5 times @ 4 points each)	20 points
Mid & Final Test (@ 10 points each)	20 points
<i>Total</i>	<i>100 points</i>

Evaluation Scale:

90% and above	A	61-64%	C
86-89%	A-	57-60%	C-
80-85%	B+	51-56%	D+
76-79%	B	47-50%	D
72-75%	B-	43-46%	D-
65-71%	C+	Below 42%	F

Schedule:

	Topic	Source(s)
1	Syllabus of AIS & Manual accounting information systems	Romney
2	Accounting as an information system	Ch. 1 & 2 (Romney) Ch. 1 & 2 (Wilkinson) Assignment: Problem 1-7, and Problem 2-2 (Romney)

3	Input – Process – Output of AIS (Quiz 1)	Ch. 2 (Romney) Ch. 5 (Wilkinson)
4	Storage of AIS (File and Database)	Ch. 4 (Romney) Ch. 4 & 6 (Wilkinson)
5	Internal controls – Part 1 (Quiz 2)	Ch. 5 & 6 (Romney) Ch. 7 (Wilkinson)
6	Internal controls – Part 2	Ch. 7, 8 and 9 (Romney) Ch. 8, 9 and 10 (Wilkinson)
7	AIS Documentation (Quiz 3)	Ch. 3 (Romney) Ch. 2, 4 & 5 (Wilkinson)
	Mid term	
8	Presentation of Internal Controls 1	Internet
9	Presentation of Internal Controls 2	Internet
10	Revenue and Expenditure Cycles	Ch. 10 & 11 (Romney) Ch. 11 & 12 (Wilkinson)
11	HRM , Production, and GL & Reporting cycles (Quiz 4)	Ch. 12, 13, 14 (Romney) Ch. 10 (Wilkinson)
12	REA Data Model	Ch 15, 16 & 17 (Romney)
13	System development – Part 1	Ch. 18 & 19 (Romney) Ch. 14 (Wilkinson)
14	System development – Part 2 (Quiz 5)	Ch. 20 (Romney) Ch. 14 (Wilkinson)

Group A

Annisa Melisa
Aulia Farizqi
Tudie Ari Budiyanoto

Group B

Niken Triana K.
Catra Widiya N.
Wintang Susetyo H.

Group C

Primandanu F.A.
Putri Larasati A.
Yunianto Kurniawan

Group D

Rizky Radityama
Varshya Devi
Zulfikar Fahmi

Group E

Rr. Cindy Ayu A.
Namaskoro Adhi B.L.
Kikin Harindi H.

Group F

Aditama Wahyudi M.
Wahyuni W.
Bhama Adhiyawira

Group G

Ahmad Maulana H.
Wahyuni Hapsari
Mahatma Nayaka A.

Group H

Anindia Trinovita
Surya Eka K.P.
Yanuar Kurniawan