

# Accounting Information Systems



Spring 2011

## Welcome to Accounting Information Systems!

This class is intended to provide you with an overview of basic accounting information systems concepts and tools. Regardless of the specific area you ultimately choose to pursue, this course should give you a strong grounding in the information systems area.

### We will explore the concepts of data and

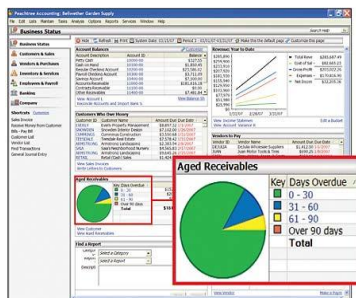


information as they apply to modern organizations. Specifically, how accounting information systems collect, record, and store business data and how it transforms the data into information for decision making.

Understanding organizations (their activities, processes, and the information needs) will be the focus of this course.

**An accounting database is a model of reality** surrounding an evolving business enterprise, including its past set of accountability transactions, its present set of commitments and claims, and its future set of plans and policies.

To help understand a typical data structure that supports modern accounting information systems, you will learn to design and implement relational databases.



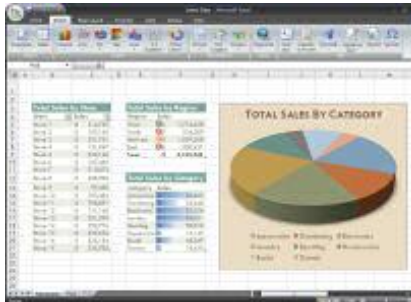
**XBRL** (eXtensible Business Reporting Language) has emerged as a standardized reporting language. It is now globally adopted and is thought to improve data quality and enhance the effectiveness of data transfer. This course will introduce and provide a working familiarity with XBRL including software used in accounting and data transfer.

### LEARNING GOALS

- Understand business processes and information flows within the organization, and represent them with documentation tools
- Understand the theory of relational database
- Apply concepts of relational database management systems to business/accounting issues
- Identify internal controls in information systems,
- Design and implement well-structured databases to enable business processes.
- Query databases to provide insights about business operations and performance
- Use advanced spreadsheet technology to produce management decision making tools that turn data into information
- Understand basic rules for creating well-formed XML document, find & use pre-defined element names in XBRL taxonomies to tag data.

# Course Details, Objectives, & Approach

Course	ACC321
Office	BB211
Office Hours	M 12:00 – 1:00, R 1:00 – 3:00, or by appointment
Instructor	Dr. Sunita Ahlawat
e-mail	ahlawat@tcnj.edu
Phone	609.771.3044 (office)



## PRIMARY COURSE OBJECTIVES

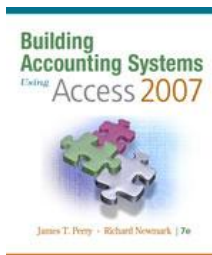
- Understand terminology, concepts and activities of accounting information system
- Understand the “big picture” of accounting information systems i.e., relationship between
  - Information needs within organizations and decision making
  - Business processes
  - Accounting activities

## SECONDARY COURSE OBJECTIVES

- Improve presentation skills
- Improve working with teams

## COURSE APPROACH

This course employs the case-based, collaborative learning approach. Cases provide a context in which students can see how the principles on which the course is built can be applied in practice and provide students with an opportunity to learn those principles through practice. Learning requires active involvement. Reading is more “active” than listening because you can control the process by stopping and rereading unclear passages, something that may be difficult to do in a lecture environment. However, **the best test of whether or not you really understand a concept is trying to explain it to someone else.** That calls for complete understanding of the concept. You can't just 'kind of get it' or know it just well enough to get by on a test; teaching calls for complete understanding of the concept. Since explaining the material to others promotes learning, we will use this approach to help keep students actively involved in their own learning and to develop better communication skills.



## TEXTS & CLASS RESOURCES

1. Building Accounting Systems Using Access 2007, 7<sup>th</sup> Edition  
Perry and Newmark – Cengage  
(available at TCNJ bookstore or online)
2. Computer Accounting with Peachtree, 14<sup>th</sup> Edition  
Yacht – McGraw Hill  
(available at TCNJ bookstore or online)
3. Lecture Slides and Handouts  
(available on SOCS)





## CLASS PARTICIPATION & DECORUM

Come prepared to engage in the discussions. Quality of participation is more important than quantity; too much is no

better than too little; the ability or intention to participate is not a substitute for actually doing so. A pre-condition of your participation, of course, will be your physical presence in class. Attendance in class is expected. You are expected to behave in class in a manner appropriate for professional accounting students. Changing student mores and social conditions now dictate that some rules for classroom decorum need to be spelled out. You are expected to follow these:

- arrive on time
- remain until the end
- do not read newspapers or other non-class related materials
- do not complete crosswords or work on other puzzles
- do not listen to radios, CDs, iPods or other entertainment devices
- do not accept or make telephone calls
- do not read or send text messages
- turn off all cell phones, beepers, pagers, etc
- do not study for, or work on assignments for, other classes
- do not check your email, browse the Internet, or conduct other business
- do not engage in conversations between students other than as part of designated class activities
- be polite to each other and to me
- behave appropriately as TCNJ students in a professional school.

## PEER EVALUATION

You will receive a grade which will be based on the average of your group members' evaluation of you. Peer evaluations encourage everyone to participate in group activities. A peer evaluation form will be provided. Since a significant portion of your grade involves group work, it is extremely important that each group member contributes "fairly" towards all group assignments and the project. Failure to do so will negatively impact your grade.

## HOMEWORK AND ASSIGNMENTS

All homework and assignments are due at the beginning of the class period shown on the attached schedule.

## FINAL EXAM

There will be a comprehensive final exam. The material for the final will be drawn from the textbook, assigned readings and the lectures/discussions. The final exam will be given during final exam week. It will be "closed note" and "closed-book." Make-up exam will be given **ONLY** in the event of extreme emergencies and for athletes on road trips (*who make prior arrangements*). You need to provide documentation to substantiate the reason you must miss the exam (e.g., a physician's excuse in the event of illness or an obituary in the event of a death). Failure to receive an approved absence will result in receiving a **0 (ZERO)** for the test.

## GRADING

Quizzes (quizzes)	10%
Final Exam (comprehensive)	25%
Case 1: Tom's Trailer (exercises)	25%
Case 2: Internal Controls	10%
Case 3: Peachtree Project I	08%
Peachtree Homework	08%
Participation/Contribution	14%

## CLASS PARTICIPATION & CONTRIBUTION

Your contribution to class is a very important part of your grade. Engage in class discussion. One of the groups will be asked to open each class to review the topic from previous session and to briefly describing the topic of the day and/or to present assigned readings. Groups providing a good, brief opening or summary will receive significant contribution points. Selection will be random, so it is possible that some groups will be chosen more than once and some not at all.





## UNIVERSITY CLOSINGS

The class will meet as scheduled if the University is open. Should the University close for any reason, any assignments due that day will be accepted at the next class meeting, but subsequent assignments will not automatically be postponed. If the University is closed on a day that an examination is scheduled, then the examination will be deferred until the next class meeting. If classes are canceled by the university due to inclement weather, an announcement will be made on TCNJ website and on local area AM and FM stations. University wide closing and class cancellation information is also available on TCNJ recorded message system.



## ACADEMIC INTEGRITY

Don't cheat. Integrity is important in the "real world" and the classroom alike. The bottom line is that I will not tolerate academic dishonesty

*Academic dishonesty* is any attempt by the student to gain academic advantage through dishonest means, to submit, as his/her own, work which has not been done by him/her or to give improper aid to another student in the completion of an assignment.

Please read TCNJ Academic Integrity policy and procedures for disciplinary action at <http://www.tcnj.edu/~academic/policy/integrity.html>



## CONTACTING ME

There is just no substitute for attending class to get all of the information you need - I do not send every instruction via email.

Please use email sparingly – just talk to me before or after class or during office hours.

Do not email assignments to me. For security reasons, I will not open files sent via email.

Never use email to discuss grades, express concerns, or anything similar. Instead, set up time with me to discuss these things in person.



## Tentative Course Calendar

Week	Class Date	Subject Matter	Homework Assignments*
	Thur. 1/20	Introduction	Read Ch. 2
<b>1</b>	Mon. 1/24	What makes a good AIS? Databases and accounting systems Introduction to Tom's Trailer Case	Read Article: SAP Business process Read Article: Financial statement Auditors and IT Auditors
	Thur. 1/27	Business process analysis, REA Review P&N Ch.2, pg. 51-67	Read Ch. 7
<b>2</b>	Mon. 1/31	<i>Team Review</i> Review P&N Ch. 7 pg. 296-308 Case: Skate Away Inc	Quiz 1 Read Database modeling supplement
	Thur. 2/3	<i>Team Review</i> REA & Cardinalities	
<b>3</b>	Mon. 2/7	<i>Team Review</i> Database design principles & components Review P&N Ch 2. 67-85	Quiz 2 Tom's REA Matrix due Read Ch. 3
	Thur. 2/10	<i>Team Review</i> P&N Ch. 3 - Tables	Tom's sales process REA diagram/cardinality due
<b>4</b>	Mon. 2/14	P&N Ch. 3 - Tables	Tom's purchase process REA diagram/cardinality due Do Ch. 3 – Pr. 1, 2 Read Ch. 4
	Thur. 2/17	P&N Ch. 4 - Queries	Do Ch. 4 – Pr. 1, 2
<b>5</b>	Mon. 2/21	P&N Ch. 4 - Queries	Quiz 3 Do Ch. 4 – Pr. 3, 4 Read Ch. 5
	Thur. 2/24	<i>Team Review</i> P&N Ch. 5 - Forms	
<b>6</b>	Mon. 2/28	P&N Ch. 5 - Forms	Tom's Trailer Table Layout due Quiz 4 Read Ch. 6
	Thur. 3/3	P&N Ch. 6 - Reports	
<b>7</b>	3/7--3/11	<b>SPRING BREAK</b>	
<b>8</b>	Mon. 3/14	P&N Ch. 6 – Reports Introduction to IC – Info. Assurance	Tom's Table Evaluation due Read IC supplements
	Thur. 3/17	Internal Control – Info. Assurance <i>Teams present/discuss IC papers</i>	Read: PCAOB guidance AS5
<b>9</b>	Mon. 3/21	Internal Control Case	Quiz 5
	Thur. 3/24	<i>Team Review</i> Tom's Trailer – Implement REA	Read Flowchart Supplements
<b>10</b>	Mon. 3/28	Flowcharts	
	Thur. 3/31	Peachtree Ch. 1&2	Toms's database due
<b>11</b>	Mon. 4/4	Peachtree Ch. 3&4	Ex. 3-2, 4-2
	Thur. 4/7	Peachtree Ch. 5&6	Ex. 6-2
<b>12</b>	Mon. 4/11	Peachtree Ch. 7&8	Ex. 7-1, 7-2, 8-1, 8-2
	Thur. 4/14	P&N Ch. 8 – Sales Process	Peachtree Project 1 due
<b>13</b>	Mon. 4/18	P&N Ch. 9 – Purchase Process	Quiz 6 Tom's Trailer Sales - General Ledger Ex. due
	Thur. 4/21	<i>Team Review</i> Introduction to XBRL	
<b>14</b>	Mon. 4/25	XBRL	Quiz 7

	Thurs. 4/28	Review	
		<b>Final Exam</b>	

\*Be ready to present your solution in class. Homework will be collected.