Instructor: Dr. Ron Colley  
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FAX: 678-839-5040

The policy of the University of West Georgia is that each student is responsible for checking his/her my.westga.edu e-mail account on a regular basis.

I. **Catalog Description:**

A specialized in-depth accounting course which addresses documentation of accounting systems, including flowcharts; evaluation of internal control and the audit trail; impact of computers on internal control; and design of accounting systems.

II. **Required Background or Experience:**

A. **Prerequisites:** ACCT 2102

B. **Prerequisites Justification:**

Knowledge of accounting processes is required.

C. **General Education (Core) Curriculum:**

This course uses the knowledge gained in Core Area F courses in ACCT 2101 and 2102.

III. **Expected Outcomes:**

A. Display critical thinking and analysis abilities through examinations and analysis of problems and cases. LG6 (Learning Goal 6)

B. Understand the nature of internal control systems. LG4; LO (Learning Objective) 4.7

C. Understand transaction processing fundamentals and major processing cycles. LG4; LO 4.8

D. An expanded use of computer spreadsheet skills. LG3: LO 3.2

E. Understand computer crime and ethics. LG4

F. Understand the role of computers in accounting systems. LG4
G. Understand business processes and business process control. LG4

IV. **Text and References:**


V. **Special or Unique Student Materials:**

A USB memory drive for storage of files. Scantron forms—882E or 882ES.

VI. **Special or Unique University Facilities:**

None

VII. **Expanded Description of the Course and Instructional Method:**

A. **Expanded Description of the Course:**

The course examines some basic systems concepts that relate to the design, use and purpose of accounting systems. Various forms of documenting accounting systems, including document flowcharts, system flowcharts and data flow diagrams are discussed and practiced.

The need for internal controls is addressed with identification of risk exposures and internal control structure. Internal controls in an IT environment are covered with a discussion of general and application controls.

Organizational issues and accounting processes are included to provide a basic understanding of the structure of accounting information systems. Computerized spreadsheets are discussed and practiced throughout the course.

B. **Instructional Methods:**

1) **Online**

The course is online except for examinations and quizzes.

C. **Documentation Exercises and Computer Applications**

The assigned documentation exercises should be solved to enhance understanding of the concepts. The computer assignments are designed to enhance computerized spreadsheet skills.
VIII. **Methods of Evaluating Outcomes:**

A. **Evaluation Tools:**

<table>
<thead>
<tr>
<th>Tool</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam – Ch. 3 and 15</td>
<td>20</td>
</tr>
<tr>
<td>Exam – Ch. 16 and 17</td>
<td>20</td>
</tr>
<tr>
<td>Exam – Ch. 4 and 5</td>
<td>20</td>
</tr>
<tr>
<td>Flowcharting Exam</td>
<td>20</td>
</tr>
<tr>
<td>Excel Assignments Exam</td>
<td>20</td>
</tr>
<tr>
<td>Total Points</td>
<td>100</td>
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</tbody>
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The grading scale will be applied to the points as follows. An A is 90% or higher, a B is 80% or higher, but less than 90%, a C is 70% or higher, but less than 80%, a D is 60% or higher, but less than 70%. An F is less than 60%.

IX. **Other Information:**

A. Classes

The meeting times will be September 6, September 20, October 11, November 1, and December 6. Everything else is online.

B. There is no extra credit in this course. Work submitted for credit in other courses will not count for credit in this course.
X. Tentative Schedule

**MODULE 1:**
August 23 through September 6

Module 1: Chapter 3 and Chapter 15

**MEETING DAY:** September 6 – 7:00 p.m. Adamson 117, Orientation for the Remainder of the Course; **Exam 1:** Chapters 3 and 15;

**MODULE 2:**
September 7 through September 20

Module 2: Chapter 16 and Chapter 17

**MEETING DAY:** September 20 – 7:00 p.m. Adamson 117, **Exam 2:** Chapters 16 and 17

**MODULE 3:**
September 21 through October 11

Module 3: Chapter 4 and Chapter 5

**MEETING DAY:** October 11 – 7:00 p.m. Adamson 117, **Exam 3:** Chapters 4 and 5

**MODULE 4:**
October 12 through November 1

Module 4: Flowcharting Assignments

**MEETING DAY:** November 1 – 7:00 p.m. Adamson 117, **Exam 3:** Flowcharting Exam

**MODULE 5:**
November 2 to end of semester

Module 5: Excel Assignments

**MEETING DAY:** December 6 – Adamson 117: Spreadsheet Assignments Exam