ACCT 4241-01D - Accounting Information Systems
Expanded Course Outline
Fall 2013

**Instructor:** Dr. Ron Colley  
**Office Hours:** M - R  2:00 – 3:00 p.m.  
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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:**

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>Evaluation 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 (and part of Ch. 3 for 8th ed.)</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>
</table>

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 11, September 25, October 9, October 30, and December 4. 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.**

C. **Academic Dishonesty**

Students at the University of West Georgia assume responsibility for upholding the Honor Code as stated in the Student Handbook. Academic dishonesty will result in dismissal from the class with a grade of “F.”

D. **Student Rights and Responsibilities**

Please carefully review the information at the following link:

[http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf](http://www.westga.edu/assetsDept/vpaa/Common_Language_for_Course_Syllabi.pdf)

The document at this link contains important information pertaining to your rights and responsibilities in this class. Because these statements are updated as federal, state, university, and accreditation standards change, you should review the information each semester.

Credit Hour Policy (3 credit hours): Students in this class will spend 150 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 450 minutes of class work outside of the classroom each week. This out-of-class work may include, but is not limited to, readings, assignments, projects, group work, research, and test preparation. The amount of out of class time required for a given outcome will vary by student.
X. Tentative Schedule

MODULE 1: August 26 through September 17

Chapter 3 and Chapter 15; Learning Modules 1-7; Chapter 3 Numbers 1 through 4 and Chapter 15 Numbers 1 through 3

Meeting Day: September 17 – 7:00 p.m. Adamson 117, Exam 1: Chapters 3 and 15;

MODULE 2: September 18 through October 1

Chapter 16 and Chapter 17 (and part of Chapter 3 for the 8th edition); Learning Modules 8 – 14; Chapter 16 Numbers 1 and 2 and Chapter 17 Numbers 1 through 5.

Meeting Day: October 1 – 7:00 p.m. Adamson 117, Exam 2: Chapters 16 and 17 (and part of Chapter 3 for the 8th edition)

MODULE 3: October 2 through October 15

Chapter 4 and Chapter 5; Learning Modules 15 – 20; Chapter 4 Numbers 1 through 4 and Chapter 5 Numbers 1 through 2

Meeting Day: October 15 – 7:00 p.m. Adamson 117, Exam 3: Chapters 4 and 5

Last Day to Withdraw with a Grade of W: October 18

MODULE 4: October 16 through November 5

Flowcharting Assignments; Learning Modules 21 – 39; Flowcharts Numbers 1 through 3; Number 1 Assignment (4 modules); Number 2 Assignment (3 modules); Number 3 Assignment (3 modules); Flowcharts Number 4 (1 module); Flowcharts Number 5 (two modules); Number 4 Assignment (3 modules)

Meeting Day: November 5 – 7:00 p.m. Adamson 117, Exam 3: Flowcharting Exam

MODULE 5: November 6 to end of semester

Excel Assignments; Learning Modules 40 – 48; Number 5 Assignment (4 modules); Number 6 Assignment (5 modules)

Meeting Day: December 10 – 8:00 p.m. Adamson 117: Spreadsheet Assignments Exam