

**ACCT 4241-01D - Accounting Information Systems**  
**Expanded Course Outline**  
**Summer 2015**

<b>Instructor:</b>	Dr. Ron Colley	<b>Office Hours:</b>	M - R 1:30 – 2:30 p.m. and by appointment
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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. LG4 (Learning Goal 4)

B. Understand the nature of internal control systems. LG4

C. Understand transaction processing fundamentals and major processing cycles. LG4

D. An expanded use of computer spreadsheet skills. LG3; Learning Objective 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:**

Text: Hall, James A., Accounting Information Systems, 8e, South-Western 2013.  
ISBN-13: 978-1-111-97214-1 ISBN-10: 1-111-97214-1

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

A USB memory drive for storage of files.

**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:

	<u>Points</u>
Exam – Ch. 3 and 15	20
Exam – Ch. 16 and 17	20
Exam – Ch. 4 and 5	20
Flowcharting Exam	20
Spreadsheet Assignments Exam	<u>20</u>
Total Points	100

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 June 4, 11, 18, and 25 (all Thursdays). 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): In a full week, students in this class will spend 675 minutes per week with faculty instruction (either face-to-face or online). Generally, students can expect to spend about 2025 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**

**WEEK 1:** June 1 through June 4

Module for Exam 1: Chapters 3 and 15

**Meeting Day:** June 4 – **8:00 p.m. Adamson 117, Exam 1:** Chapters 3 and 15;

**WEEK 2:** June 5 through June 11 - **Last day to withdraw with a grade of W – June 10**

Module for Exam 2: Chapter 16 and Chapter 17 (and part of Chapter 3 for the 8<sup>th</sup> edition);

Partial completion of Documentation (Flowcharting) Documentation will not be on Exam 2. It is suggested that you get a start on the modules on documentation so that there will be less to do for Module 3. For a really good head start on Documentation, do Introduction to Flowcharts; Flowchart Assignment 1 – Alpha Company; and Flowchart Assignment 2 - Clay Company. Alternatively, at least cover up through Flowchart Assignment 1 – Alpha Company. Otherwise, you will need to cover all of the documentation modules and the modules for Chapters 4 and 5 for the next exam date.

**MEETING DAY:** June 11 – **8:00 p.m. Adamson 117, Exam 2:** Chapters 16 and 17

**WEEK 3:**

June 12 through June 18

Module for Exam 3 – Chapter 4 and Chapter 5; and Module for Exam 4 - Flowcharts

**MEETING DAY:** June 18 – **8:00 p.m. Adamson 117, Exam 3:** Chapters 4 and 5; Exam 4 Flowcharts

**WEEK 4:**

June 19 through June 25

Module for the Excel Spreadsheet Assignments Exam

**MEETING DAY:** June 25 – **8:00 p.m. Adamson 117:** Spreadsheet Exam