California State University, Sacramento
ACCOUNTING 141: ACCOUNTING INFORMATION SYSTEMS DEVELOPMENT
Fall 2004 --- Section 1

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COURSE DESCRIPTION

This course investigates the development and use of Accounting Information Systems (AIS). We will emphasize establishment and auditing of AIS internal controls and the use of AIS to provide information for management decision-making.

READING MATERIAL

  (RS)   Romney and Steinbert, ***Accounting Information System,*** (Prentice Hall, 2003).

LEARNING OBJECTIVES

  1. KNOWLEDGE: Upon successful completion of this course, students will have knowledge of:
      a. How accounting information can be used for management planning and decision- making.
      b. Documentation of business processes.
      c. Basic principles of internal control in an AIS environment.
      d. Familiarity with terminology and methodologies used in AIS.
      e. How to ensure that appropriate controls and adequate audit modules are included.
      f. How to develop new accounting information systems.
      g. Familiarity with AIS development alternatives and how to choose among those alternatives.
      h.   How to develop Accounting databases.

  2. SKILLS: Upon completion of this course, students will have honed the skills of:
      a. Problem decomposition and solving.
      b. Teamwork.
      c. Technical writing and documentation.
      d. Understanding and following technical instructions.

  3. ACCESS SKILLS: Upon completion of this course, students will have learned the ACCESS programming skills of:
      a.   Building and modifying databases

        b.   Sorting and searching databases
        c.   Designing reports, queries, and views
        d.   Designing data entry forms
        e.   Use of combo boxes and control buttons
        f.   Developing macros for form navigation
        g.   Designing a menu-driven application system

COURSE REQUIREMENTS

1. You need to have Internet access to the *WebCT* system for self-study. Go to the Web address https://online.csus.edu, which is the WebCT system. Click the link *My WebCT*. Use your saclink account name and password to logon the system. Select the section of your course. If you cannot find your course, follow the online instruction to add it. If you cannot add, contact the instructor.

2. In WebCT, you use the sections of *syllabus, course content*, *quizzes*, *public bulletin board*, *calendar*, *private email*, and *my record* for this course.

3. The *course content* section contains Powerpoint lecture note and self-study quiz for each chapter, CT assignments, and practice exams.

4. The *quiz* section contains online open-book quizzes you need to take by certain deadlines. Because you have limited amount of time to finish a quiz once you start it, you should know the required knowledge well (to the least extent that you know where to locate specific knowledge) before you take a quiz. The quiz scores may be used to adjust the mid-term exam scores. The adjustments, upward or downward, will not be higher than 20% of the midterm exam scores.

   Please note the following for online quizzes:
   4.1 Make sure that you have tuned your browser as recommended by the WebCT administrator. See the link "system" and "browser" on the main page of the WebCT system. It is especially important that your browser can refresh a page every time it is loaded and the Java capability is enabled.
   4.2 Don't change your window size when you are doing your quizzes.
   4.3 Use a reliable computer with a reliable communication line to do the quizzes. The computers on campus have more reliable communication lines than your modem at home.
   4.4 If your problems don't persist, then they can be due to temporary and unique technical problems for certain sessions.
   4.5 If your problems persist and you cannot resolve the problems, contact the instructor for an appointment to do the quizzes in the instructor's office.

5. The *my record* section contains your scores for graded components.

6. The *public bulletin board* section contains information posted by the instructor to the entire class. You should check the bulletin board for announcements. Please note that

the instructor will *not* **frequently** check the bulletin board for students' postings. If you need the instructor's answers or feedback, you need to send emails to the instructor.

7. The *private email* section allows you to send emails to other users. You can access all user names in the private email section.

COURSE CRITERIA

Examination (2 ½ @ 100 Points Each)*	250
CT Assignments	60
Open-book Quizzes	50
Research Project	75
Peer Evaluation	15
Total	*450*

* I will drop one-half the score from you lowest examination

GRADING CRITERIA

GRADE	%	GRADE	%
A	90	C+	73
A-	87	C	70
B+	83	C-	67
B	80	D+	63
B-	77	D	60

EXAMINATIONS

Each of the three examinations will be open-book, open-notes, and will last one hour 15 minutes. Each examination will be in two parts:

Part	*Objective*	*Type*	*Answer*
1	Definitions	Multiple Choice	15 of 20
2	Critical Thinking	Problems	2 of 3

REGRADING:

I will accept regrade packages during the 14th week of the semester. All homework and examinations that you wish me to reconsider should be submitted using the following specification:
-   Your material must be included in a manila envelope with your name, "ACCY 141, and the section number
-   Each item to be reviewed should include a note on the front explaining:
    ** which part (e.g., question) you wish me to review
    ** evidence supporting either that your answer was in agreement with the posted key or solution, or that the posted key or solution was incorrect.

ACCY 141 Accounting Information System Development

TENTATIVE COURSE OUTLINE

DATE	TOPIC	RS	READING DUE
8/31	Introduction to AIS	1	
9/2	Business Process/ Value chain	2	CT1
9/7	Relational Database	4/5	
9/9	Data Modeling/REA	5	CT2
9/14	Data Modeling/REA	5	
9/16	System Documentation	6	CT3
9/21	System Documentation	6	
9/23	System Documentation	6	CT4/RP1
9/28	1st EXAMINATION		
9/30	E-Commerce	3	
10/5	E-Commerce		
10/7	ACCESS Database Language		CT5
10/12	ERP	2	CT6
10/14	Internal Controls	7/8	
10/19	Internal Controls	7/8	
10/21	Internal Controls	7/8	CT7
10/26	Fraud	9	RP2
10/28	2nd EXAMINATION		
11/2	AIS Auditing	10	
11/4	AIS Auditing	10	CT8
11/9	System Alternatives	16	
11/11	System Development	17	CT9
11/16	System Implementation	18	CT10
11/18	ACCESS System Design		
11/23	Team Activities		RP3
11/25	Thanksgiving Holiday		
11/30	Research Presentations		CT11
12/2	Research Presentation		PEER
12/7	Review		RP4
12/16	3rd EXAMINATION (10:15 a.m. - 12:15 p.m)		

CRITICAL THINKING ASSIGNMENTS

1. Assignments

#	Top	Points	Due
1	E-mail Resume	2	9/2
2	E-R Diagram	3	9/9
3	REA	6	9/16
4	DFD	6	9/23
5	Access	5	10/7
6	Access	5	10/12
7	Internal Controls	5	10/21
8	Auditing	6	11/4
9	Cost/ Benefit	6	11/11
10	Alternative Selection	6	11/16
11	REA/ Access	10	11/30
Total		60	

2. CT Specifications

   a.   Typed
   b.   Cover sheet with
        - Name(s)
        - Assignment # (e.g. CT4)
        - Assignment Name (e.g. ACCESS Query -1)
        - Class ('ACCY 141")
        - Section #
   c.   Submit all assignments by E-mail
   d.   Place name on all pages
   e.   Due at beginning of class period. **NO** late assignments will be accepted.

3. CT Content:

CT1: Prepare a resume to be submitted as a Word attachment to an e-mail cover letter.
The Word document should be no longer than one page and should include the following:

Field	*Example*
Name	"Yan Xiong"
E-mail Address	"xiongy@csus.edu"
Career Objectives	"Build momentum for AIS program"
Education	"WSU Cougars"
Work Experience	"I'm a professor - I don't work"
Favorite Movie	"Pearl Harbor" and "Gladiator"
Unique (non-resume) Facts	"I do not have a cell phone"

CT2: E-R Diagram

CT3: REA Assignment

CT4: McKraklin Aerospace (A): Assignment #3

CT5: Access Tutorials: Part 1 and 2

CT6: Access Tutorials: Part 3

CT7: McKraklin Aerospace (A): Assignments # 7 and 9

CT8: Auditing

CT9: California State Parks: Assignment #1

CT10: California State Parks: Assignment #2

CT11: REA/Access

GROUP RESEARCH PROJECT

    1.   ***Topics***: You will have some choice in attaining one of the following research topics.

#	Topic	Textbook Chapter
a.	Revenue Cycle	12
b.	Expenditure Cycle	13
c.	Production Cycle	14 **
d.	HRM Cycle	15

    ** There will be a 3-point bonus for any team that is assigned the Production cycle.

2. ***Team Composition*** : I will randomly assign teams of three or four members from the class roster for each section. I will post team assignments no later than the end of the third week. Members may switch teams on a one-for-one basis agreeable to all parties

3. ***Assignment*** : You must contact an organization in the greater Sacramento area and describe their AIS activities. The organization selected must behave a computerized AIS for the cycle (e.g., Production) you have been assigned. You will receive up to a 5-point bonus if your cycle activities are Web-based. Your research should include :
    a. Short description of company including:
        (1) line of business

> (2) # of employees
> (3) # of transactions (e.g., payments) by type and monthly volume
b. Short description of AIS activities within the cycle
c. Data Flow Diagrams for:
> (1) Context level
> (2) Ist level explosion
d. REA Diagram for the Cycle
e. AIS threats, risks, and exposures specific to the organization and cycle studied. Use the following format:
> (1) Specific AIS Threat
> (2) Maximum exposure (estimated $) for each threat
> (3) Estimated risk of each threat occurring ($ or High/ Medium/Low
> (4) Expected loss for each threat ($ or High/Medium/Low)
> NOTE : This should be presented in a table format
f. Controls in place in this organization to minimize the risks for *each* AIS threat
g. Strengths/weaknesses of the AIS, not for the cycle in general, but for the computerized cycle's activities

4. *Deliverables*

a. RP1 – Submit by e-mail a list of team members, contact information and 1st, 2nd and 3rd choice of topics shown above.

b. RP2 - **-** Submit by e-mail a short description of your project to include:
> (1) Organization name and personal contact
> (2) What cycle sub-systems (e.g., Purchasing) upon which you will be focusing your DFDs.
> (3) REA Diagram.

c. RP3 - Research PowerPoint slides: Sufficient for a 20-minute presentation   (12 to 18 slides) of your research results:
> (1) Appropriate spelling and word usage
> (2) E-mailed as attachment to me on or before the due date

d. RP4 – Research Report: Each team will prepare an MS Word report of its research results to include:
> (1) Cover Page with company name, cycle assigned, names of team members, date, course and section
> (2) Table of Contents (this implies page numbering)
> (3)   10 to 15 double-spaced pages with reasonable margins.
> (4)   Proper business grammar, punctuation and word usage.
> (5) List of references and citations.
> (6)   E-mailed to me as an MS Word attachment on or before the due date.

5. ***Project Evaluation Criteria***. I will evaluate your projects based upon the scoresheet shown on the next page. There will be bonuses of 5 points awarded to teams whose organization is performing E-Business (web) transactions for the assigned cycle

6. ***Tentative Deliverable Due Dates:***

DELIVERABLE	M/W SECTION DUE DATE
RP1	9/23
RP2	10/26
RP3	11/23
RP4	12/7

7. ***Peer Evaluations:*** A maximum of 15 points will be awarded for each student's relative contribution to his or her team's research project. The form on must be completed and turned in no later than the end of the 15th week of the semester. Failure to turn in this form will lead to my assumption that you would have awarded (a) nothing (0%) to yourself, and (b) full shares to each of your other teammates.

ACCY 141 RESEARCH PROJECT EVALUATION

TEAM MEMBERS:_____

CLIENT: _____ **CYCLE:** _____

CRITERION	MAX PCT	PCT AWARDED	NOTES
Professional Nature of Slide Presentation	**15**		
Spelling and Grammar **	**10**		
Depth of Notes Pages	**10**		
Use of Citations	**5**		
Use of Graphics	**10**		
Completeness	**30**		
- **Organization Description** **(2)**			
- **Cycle Activities** **(3)**			
- **DFDs (1/2)** **(7)**			
- **REA Diagram** **(5)**			
- **Threats, Risks and Exposures** **(5)**			
- **Controls** **(5)**			
- **AIS Weaknesses** **(3)**			
Accuracy	**10**		
Overall Impression	**10**		
TOTAL	**100**		

** as measured by MS Word grammar/spelling/usage check

This translates to _____ out of 75 research project points.

BONUSES: E-Commerce Organization _____
          Production Cycle   _____

Your team is awarded _____ total points for this project.

NOTES:

ACCY 141 PEER EVALUATION – Fall 2004

Please rank all your team members based upon each one's relative contribution to the work and quality of the results on a fifteen points scale. "15" is the most and "0" is the least. Complete the following form and turn it in to Dr. Xiong no later than 12/11. Your submission is confidential and will be seen by Dr. Xiong ONLY.

Team Member	Last Name and First Initial	Points
Yourself		
1st Team Member		
2nd Team Member		
3rd Team Member		

<div align="center">TOTAL</div>

_____   _____
Signature   **Date**