

# Syllabus

## ACCT-513: Accounting Information Systems

### Course Description

Students in this course will evaluate the information systems within a business that are used to process and accumulate transactional data; assess the effectiveness of an organization's internal control systems, including system design, controls over data, transaction flow, wireless technology, and internet transmissions; evaluate whether there is appropriate segregation of duties, levels of authorization, and data security in an organization to maintain an appropriate internal control structure; assess data accumulation and information flow through the major cycles of an accounting system; and implement effective internal control systems. Real-world problems and applications will be incorporated to maximize the development of essential job skills. A biblical worldview will be integrated throughout the entire course.

Students will also be introduced to various Microsoft Excel Spreadsheet procedures for protecting, analyzing, and presenting financial information.

Credit Hours: 3

Prerequisite Courses: MGMT-501

### Course Outcomes

Upon successful completion of this course, students should be able to:

1. Judge the effectiveness of information systems used to process and accumulate transactional data for monitoring and financial reporting information.
2. Assess the effectiveness of an organization's internal control systems, including system design, controls over data, transaction flow, wireless technology, and internet transmissions.
3. Evaluate the segregation of duties, levels of authorization, and data security internal controls to maintain and appropriate internal control structure.
4. Recommend effective internal control systems.

5. Integrate a biblical worldview into all aspects of accounting, financial reporting, and decision-making.
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## Course Topics

- Enterprise Resource Systems (ERP)
  - Data Processing Cycle
  - Data Flow Diagrams
  - Computer Fraud
  - Computer Attack and Abuse Tactics
  - Computer Control and Security
  - Information Security
  - Targeted Attacks
  - Computer Controls
  - Generally Accepted Privacy Principles
  - Threats and Controls for the Revenue Cycle
  - Threats and Controls for the Expenditure Cycle
  - Threats and Controls for the Production Cycle
  - Threats and Controls for the HRM/Payroll Cycle
  - Risks and Controls for the General Ledger and Reporting System
  - Database Design
  - Relational Databases
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## Course Resources

Richardson, V., Chang, C., & Smith, R. (2018) *Accounting Information Systems* (2e), New York, NY, McGraw-Hill Education.

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## IWU Diversity Statement

IWU, in covenant with God's reconciling work and in accordance with the Biblical principles of our historic Wesleyan tradition, commits to build a community that reflects Kingdom diversity.

We will foster an intentional environment for living, teaching, and learning, which exhibits honor, respect, and dignity. Acknowledging visible or invisible differences, our community authentically values each member's earthly and

eternal worth. We refute ignorance and isolation and embrace deliberate and courageous engagement that exhibits Christ's commandment to love all humankind. (2016)

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## Grading Scale

Grade	Quality Points Per Credit	Percentage	Score
<b>A</b>	4.0	95%–100%	950–1000
<b>A-</b>	3.7	92%–94.9%	920–949
<b>B+</b>	3.3	89%–91.9%	890–919
<b>B</b>	3.0	85%–88.9%	850–889
<b>B-</b>	2.7	82%–84.9%	820–849
<b>C+</b>	2.3	79%–81.9%	790–819
<b>C</b>	2.0	75%–78.9%	750–789
<b>C-</b>	1.7	72%–74.9%	720–749
<b>D+</b>	1.3	69%–71.9%	690–719
<b>D</b>	1.0	65%–68.9%	650–689
<b>F</b>	0.0	0%–64.9%	0–649

**Note:** In graduate level courses, a grade of C- or below will require the course to be repeated.

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## Grading Policies

Your grading policy for your course is dependent on your school and program. Your grading policies can be found in the [IWU Catalog](#).

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## Letter Grade Equivalencies

Grade	Quality Points Per Credit
<b>A</b>	Clearly stands out as excellent performance. Has unusually sharp insights into material and initiates thoughtful questions. Sees many sides of an issue. Articulates well and writes logically and clearly. Integrates ideas previously learned from this and other disciplines. Anticipates next steps in progression of ideas. Example "A" work should be of such nature that it could be put on reserve for all cohort members to review and emulate. The "A" cohort member is, in fact, an example for others to follow.
<b>B</b>	Demonstrates a solid comprehension of the subject matter and always accomplishes all course requirements. Serves as an active participant and listener. Communicates orally and in writing at an acceptable level for the degree program. Work shows intuition and creativity. Example "B" work indicates good quality of performance and is given in recognition for solid work; a "B" should be considered a good grade and awarded to those who submit assignments of quality less than the exemplary work described above.
<b>C</b>	Quality and quantity of work in and out of class is average. Has marginal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at least minimally.
<b>D</b>	Quality and quantity of work is below average. Has minimal comprehension, communication skills, or initiative. Requirements of the assignments are addressed at below acceptable levels.
<b>F</b>	Quality and quantity of work is unacceptable and does not qualify the student to progress to a more advanced level of work.

**Note:** In graduate level courses, a grade of C- or below will require the course to be repeated.

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## Workshop Outlines

### Workshop One Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Evaluate the integrity of an organization's AIS.
- Apply the concepts and ideas presented in the assigned textbook reading.
- Appraise your understanding of accounting information systems and firm value.
- Appraise your understanding of accountants as business analysts.
- Appraise your understanding of data modeling.
- Describe your cultural and faith perspective.

### Workshop One Outline

Title	Due Dates	Time	Points
<b>1.1 Exercise: Greed and Theft</b>	Due by the end of the workshop	30 minutes	0
<b>1.2 Quiz: Ch. 1-3</b>	Due by the end of the workshop	5 hours	60
<b>1.3 Discussion: Cultural Competence</b>	Due by the end of the workshop	2 hours	0
<b>1.4 Assignment: Accounting Information Systems (AIS) and Firm Value</b>	Due by the end of the workshop	3 hours	50
<b>Totals</b>		<b>10.5 hours*</b>	<b>110</b>

\*These times are only estimates. Actual completion times will vary.

### Workshop Two Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Evaluate the relationship between trust and internal controls.
- Appraise your understanding of relational databases and enterprise systems.
- Appraise your understanding of the sales and collections business process.
- Appraise your understanding of the purchases and payments business process.
- Explain the benefits of working with a colleague whose background is different from your own.
- Apply your knowledge of relational databases and enterprise systems.
- Apply your knowledge of the sales and collections business process.
- Apply your knowledge of the purchases and payments business process.

## Workshop Two Outline

Title	Due Dates	Time	Points
<b>2.1 Exercise: Trust</b>	Due by the end of the workshop	30 minutes	0
<b>2.2 Quiz: Ch. 4-6</b>	Due by the end of the workshop	5 hours	60
<b>2.3 Discussion: Cultural Competence</b>	Due by the end of the workshop	2 hours	40
<b>2.4 Connect: Workshop Two Problems</b>	Due by the end of the workshop	5 hours	50
<b>Totals</b>		<b>12.5 hours*</b>	<b>150</b>

\*These times are only estimates. Actual completion times will vary.

## Workshop Three Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Evaluate the integrity of an organization's AIS.
- Appraise your understanding of the conversion business process.
- Appraise your understanding of data analytics in accounting.
- Relate the activities of the Y Not Flowers Project to valuable workplace skills.
- Apply your understanding of the conversion business process.
- Apply your understanding of data analytics in accounting.
- Estimate the time it will take to complete the Y Not Flowers project.
- Predict any problems that would cause the project to not be successfully completed.

### Workshop Three Outline

Title	Due Dates	Time	Points
<b>3.1 Exercise: Joseph's Leadership</b>	Due by the end of the workshop	30 minutes	0
<b>3.2 Quiz: Ch. 7&amp;9</b>	Due by the end of the workshop	4 hours	40
<b>3.3 Assignment: Comprehensive Project Introduction</b>	Due by the end of the workshop	1 hours	20
<b>3.4 Connect: Workshop Three Problems</b>	Due by the end of the workshop	2 hours	20
<b>3.5 Assignment: Project Management</b>	Due by the end of the workshop	7 hours	70
<b>Totals</b>		<b>14.5 hours*</b>	<b>150</b>

\*These times are only estimates. Actual completion times will vary.

### Workshop Four Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Evaluate the relationship between trust and internal controls.

- Appraise your understanding of reporting processes and eXtensible business reporting language.
- Appraise your understanding of accounting information systems and controls.
- Appraise your understanding of information security and computer fraud.
- Apply your understanding of reporting process and eXtensible business reporting language.
- Apply your understanding of accounting information systems and controls.
- Apply your understanding of information security and computer fraud.
- Recommend ways companies could use Business Intelligence to monitor competitors.
- Document business processes using business process modeling notation (BPMN).

## Workshop Four Outline

Title	Due Dates	Time	Points
<b>4.1 Exercise: Trust and Controls</b>	Due by the end of the workshop	30 minutes	0
<b>4.2 Quiz: Ch. 10-12</b>	Due by the end of the workshop	5 hours	60
<b>4.3 Connect: Workshop Four Problems</b>	Due by the end of the workshop	3 hours	30
<b>4.4 Assignment: Ch. 10 Case Study</b>	Due by the end of the workshop	3 hours	30
<b>4.5 Assignment: Comprehensive Project Milestone 1</b>	Due by the end of the workshop	3 hours	40
<b>Totals</b>		<b>14.5 hours*</b>	<b>160</b>

\*These times are only estimates. Actual completion times will vary.

## Workshop Five Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Appraise your understanding of monitoring and auditing AIS.
- Appraise your understanding of the Balance Scorecard and the business value of information technology.
- Apply your understanding of monitoring and auditing AIS.
- Apply your understanding of the Balanced Scorecard and the business value of information technology.
- Summarize the value of various internal auditing software applications.
- Prepare an integrated data model using UML class diagrams and the REA framework.

## Workshop Five Outline

Title	Due Dates	Time	Points
<b>5.1 Exercise: Orderly Use of Gifts</b>	Due by the end of the workshop	30 minutes	0
<b>5.2 Quiz: Ch. 13&amp;14</b>	Due by the end of the workshop	4 hours	40
<b>5.3 Connect: Workshop Five Problems</b>	Due by the end of the workshop	4 hours	40
<b>5.4 Assignment: Research Internal Auditing Tools</b>	Due by the end of the workshop	4 hours	40
<b>5.5 Assignment: Comprehensive Project Milestone 2</b>	Due by the end of the workshop	4 hours	40
<b>Totals</b>		<b>16.5 hours*</b>	<b>160</b>

\*These times are only estimates. Actual completion times will vary.

## Workshop Six Outcomes

Upon successful completion of this workshop, students will be able to:

- Examine biblical principles related to the use of Accounting Information Systems (AIS).
- Appraise your understanding of how to evaluate AIS investments.

- Appraise your understanding of the systems development life cycle and project management.
- Describe the workplace skills learned during the *Y Not Flowers* project.
- Apply your understanding of data structures and Microsoft Excel to prepare an income statement of Y Not Flowers.
- Interpret the meaning of current and past operating results to management.
- Recommend changes to help an organization become more efficient and effective.
- Summarize your findings in a poster report for management.

## Workshop Six Outline

Title	Due Dates	Time	Points
<b>6.1 Exercise: Greed and Theft</b>	Due by the end of the workshop	30 minutes	0
<b>6.2 Quiz: Ch. 15&amp;16</b>	Due by the end of the workshop	4 hours	40
<b>6.3 Assignment: Y Not Flowers Reflection</b>	Due by the end of the workshop	2 hours	30
<b>6.4 Assignment: Comprehensive Project</b>	Due by the end of the workshop	15 hours	200
<b>6.5 End of Course Survey</b>	Due by the end of the workshop	-	10 Extra Credit
<b>Totals</b>		<b>21.5 hours*</b>	<b>270</b>

\*These times are only estimates. Actual completion times will vary.

## Outline Totals

Total Time	Total Points
<b>90 hours*</b>	<b>1000</b>

\* These timings are based on estimations of average times to complete each activity. Actual activity completion times will vary.

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## Alternative Assignment Policy

Students with a documented disability may request accommodations for an alternative assignment(s) for course activities (Examples: video assignments, etc.). It is the student's responsibility to submit the form received from the Disability Services Office indicating his/her specific accommodation to the instructor prior to the start of each course.

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## Expectations, Policies, and Important Student Information

School/Division	
DeVoe School of Business	
Division of Liberal Arts	<a href="#">View School/Division Expectations</a>
School of Services and Leadership	
School of Educational Leadership	<a href="#">View School/Division Expectations</a>
Wesley Seminary @ IWU	<a href="#">View School/Division Expectations</a>
Nursing - Undergraduate	<a href="#">View School/Division Expectations</a>
Nursing - Graduate	<a href="#">View School/Division Expectations</a>

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