Cambridge College
New England Institute of Business

Course Syllabus

ACC206 Accounting Information Systems

Syllabus Overview

This syllabus contains all relevant information about the course: its objectives and outcomes, the grading criteria, the texts and other materials of instruction, and weekly topics, outcomes, assignments, and due dates. Consider this your roadmap for the course. Please read through the syllabus carefully and ask questions if you would like anything clarified. Please print a copy of this syllabus for reference.

Course Description

3 Credits

Prerequisite: None

The Accounting Information Systems course is designed to help the student understand and identify key concepts and components to an accounting information system, including information data flow, information system architecture, business continuity and roles of accountants within the information system. Additionally, accounting software systems will be examined.

Course Outcomes

At the completion of this course, students should be able to:

- Research how information is used within the accounting information system
- Differentiate the various roles for users of an accounting information system
- Create a high-level design of a basic information system
- Outline the processes involved in business continuity and disaster recovery
- Compare and contrast accounting systems used in business.

Communication with Your Instructor

You will receive a welcome email from your instructor prior to the start of class. This email will contain your instructor's contact information. Your instructor will also be communicating with you via several methods in the course, including:

- **Announcements** – This communication tool, located on the navigation menu within your course in Canvas, contains important updates. Be sure to check for new announcements from your instructor each time you access your course.
- **Q&A** – Use this discussion board, located on the Home screen in your course, to communicate with your instructor and classmates regarding general course questions (i.e. missing links, assignment clarification, etc.).
- **Inbox** – Use the Inbox, located in the top right corner of Canvas, to send a message to your instructor or classmates.

Materials and Resources

Required Text:

Richardson, V.J., Chang, C.J., & Smith, R. (2014). Accounting information systems. New York, NY: McGraw-Hill Education. (ISBN: 978-0-07-802549-5)

All additional readings are provided within the course.

Bookstore Information

The bookstore can be located in the left-hand navigation of any Canvas course.

Library Services

Detailed information about the eLibrary can be found in the Student Resource Center. This is a course that all students have access to during their academic career.

Canvas Help Desk and Technical Questions

If you experience technical issues in your course, please contact the Canvas Help Desk by clicking the Help link (top right corner within Canvas). There are 3 ways to contact them:

- Phone (888-628-2749)
- Live chat
- Report a problem (submit a ticket)

Be sure to notify your instructor of any technical difficulties you are experiencing.

Additional resources are available in the Student Resource Center and the Canvas Guides website: https://community.canvaslms.com/docs/DOC-4121

Weekly Schedule

Week 1	How an Accounting Information System is Used in Business
Outcomes	• Describe an accounting information system • Distinguish the various roles associated with an AIS • Identify key AIS business processes • Compare various business process models and diagrams
Readings	Textbook Chapters 1 & 2
Multimedia	What is an information system?
Discussion	**Roles of an accountant**
Assignment	**Business process flow charting**
Quiz	Quiz covering Week 1 reading assignments

Week 2	Designing a Basic Accounting Information System
Outcomes	• Outline the System Development Life Cycle • Differentiate the Unified Modeling Language key components • Design a basic UML class diagram • Explain how a relational database is used in an AIS • Evaluate how an ERP System is used in business
Readings	Textbook Chapters 3, 4 & 15
Multimedia	• Generic database fundamentals: Introduction to SQL • OOD: UML class diagrams
Discussion	**Structured Query Language**
Assignment	**Relational databases**
Quiz	Quiz covering Week 2 reading assignments

Week 3	**How Data and Information Flow Through Business Processes**
Outcomes	• Create a data flow diagram highlighting the Sales / collection business process • Create a data flow diagram highlighting the Purchase / payment business process • Compose flowcharts using the UML Class Model to describe business processes
Readings	Textbook Chapters 5 & 6
Multimedia	• Generic design and modeling databases: The database design life cycle (part 1) • How to draw a data flow diagram
Discussion	**Business rules**
Assignment	**UML Class Diagrams**
Quiz	• Quiz covering Week 3 reading assignments

Week 4	**Information is Use in Planning and Reporting Processes**
Outcomes	• Compose a data flow diagram highlighting the Conversion business process • Evaluate the use of data warehouses in a business environment • Differentiate key concepts of the business reporting process • Critique XBRL and how it is used in a business environment
Readings	Textbook Chapters 7 & 9
Multimedia	• How XBRL adds value to business reporting. • XBRL in plain English • What is a data warehouse?
Assignment	**Big Data**
Discussion	**XBRL in business**
Quiz	Quiz covering Week 4 reading assignments

Week 5	**Investigate the Processes Utilized to Provide Business Continuity**
Outcomes	• Outline capturing critical business information • Analyze the back-up and restore process • Recommend best practices for high-availability and business continuity • Develop an effective disaster recovery plan for small business

Reading	Contingency planning guide for Federal information systems
Multimedia	• CISSP: Overview of disaster recovery • CISSP: Developing a recovery strategy
Discussion	**Business continuity principles**
Assignments	**Disaster recovery policy**
Quiz	Quiz covering Week 5 reading assignments

Week 6	**Information Risks and the Information Security**
Outcomes	• Investigate risks associated with Information • Differentiate concepts employed to protect information • Design company policies and procedures for securing information
Readings	Textbook Chapter 11 & 14
Multimedia	• CISSP: Continuous security monitoring
Discussion	**Risks associated with accounting information systems**
Assignments	**Computer fraud**
Quiz	Quiz covering Week 6 reading assignments

Week 7	**Internal Controls for Accounting Information Systems**
Outcomes	• Evaluate types of controls used in the business process • Distinguish the importance of monitoring internal controls • Investigate tools used for auditing internal controls • Examine Sarbanes-Oxley, Section 404 effectiveness
Readings	• Textbook Chapters 10 & 12 • Is continuous monitoring in your future? • Information systems audit: the basics • Security controls
Multimedia	• 14 what is an internal control? • 15 COSO integrated internal control framework
Discussion	**The Sarbanes-Oxley Act**

Assignment	**Internal Controls and governance**
Quiz	Quiz covering Week 7 reading assignments

Week 8	**Research Accounting Software Offerings and How They Are Used in Business**
Outcomes	• Critique accounting software packages used in small businesses • Outline basic requirements for installing an accounting software package. • Analyze the modular nature of accounting software • Differentiate the complexities of accounting software packages.
Readings	• Choosing the right accounting software • NetSuite/accounting, ERP & CRM
Multimedia	• Top 5 considerations for selecting your accounting software • Cloud computing: The next — and last — great technology architecture
Discussion	Accounting software packages
Assignments	Reflection

Grading and Evaluation

Your grades will reflect the way in which you present and support your topics and positions in the various learning activities used in this course. The grades will be based on the quality and quantity of your comments and responses in the various activities.

Be sure to review the discussion and assignment rubrics in the course for specific grading criteria.

The various graded activities are weighted as follows:

Course Element	**% of Final Grade**
Assignments	40%
Discussions	40%
Quizzes	20%
Total	**100%**

Students will be expected to meet all the deadlines of the class as indicated throughout the course and in the syllabus. This is primarily so we don't get behind in the course. In addition, discussions cannot overlap from one week to the next. This is to ensure that all discussions and submissions take place within the week they are scheduled in order to be of value to the entire class as well as to help you not

get behind. If there are extenuating circumstances, you will need to communicate that to the instructor and make arrangements accordingly, if appropriate.

Late Assignments: Exceptions are to be determined by the instructor on a case-by-case basis. There will be no opportunities for extra credit.

Learner Success Guidelines

These guidelines are provided to help you succeed in your coursework:

- Participate in the class introduction activity on the first day of class.
- Submit ALL assignments by the posted due dates and times.
- Check your emails daily.
- Contact Portal Help for logon problems or Canvas Help for technical issues with Canvas.
- Participate fully in all threaded discussions.
- Contact your instructor if you have questions about an assignment or need additional help completing your work successfully.

Academic dishonesty is grounds for dismissal from the program.

Academic Policies

The following Academic Polices can be found in the Student Resource Center.

- Grading Criteria
- Reasonable Accommodations Policy
- Student Attendance Policy
- Academic Honesty and Integrity Policy
- Student Engagement and the Granting of Academic Credit
- Copyright Policy

Caveat

The above schedule, content, and procedures in this course are subject to change. All policies are superseded by the latest College Catalog available on our website: https://www.cambridgecollege.edu/student-rights-complaints-grievances/student-code-conduct