BUSI 332, Accounting Information Systems, Syllabus
(3 credits)

COURSE DESCRIPTION
This course introduces accounting information systems with an emphasis on evaluating internal controls, designing computer-based systems, and developing technology skills. Recommended: CISM 105 Introduction to Academic Technologies, CISM 110 Intermediate Academic Technologies. Prerequisites: BUSI 211 Financial Accounting, BUSI 212 Managerial Accounting, BUSI 214 Managing Information Systems.

REQUIRED TEXTS & RESOURCES
Simkin G. M., Norman S. C., and Jacob M. R. (2015). *Core concepts of accounting information systems* 13th Edition. Wiley Publishing. ISBN-13: 978-1118742938

NOTE: The Point University Bookstore may offer this textbook in other formats. Information can found at www.pointuniversityshop.com.

COURSE SCHEDULE
Each course begins on a Wednesday with a Getting Started module before moving into the week 1-7 content. The introduce yourself forum is required during the Getting Started module in order to be counted present during this half-week of instruction. The introduce yourself forum is open from the start of the course to the first Sunday. All posts are due by Sunday at 11:59 p.m. Participation is required to be marked present for this time period. Keep in mind that in future weeks, forum due dates may be different.

Unless stated otherwise, graded assignments are due on the last day of the course week (Sunday). http://point.edu/course-schedules/

		Learning Activities	Graded Assignments
Week 1		**Information Systems and the Accountant, Developing and Implementing Effective Accounting Information Systems**	
		Reading: Chapter 1 and 6 Accounting Information Systems and the Accountant, Developing and Implementing Effective Accounting Information Systems Pages 1-21 & 179-202	N/A
		Chapter 1 & 6 PowerPoint:	N/A
		Chapter Support Video(s) Ch. 8	N/A

	Online Discussion Asynchronous (Discussion 1): Planning a Multinational Accounting Information System	Due Week 1 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 1 Day 7 (Sunday)
	Week 1: Course Project: - Team Selection	Due Week 1 Day 7 (Sunday)
	Week 1 Quiz: Chapter 1 & 6	Due Week 1 Day 7 (Sunday)
Week 2	**Accounting on the Internet, Introduction into Internal Control Systems, Computer Controls for Organizations and Accounting Information Systems**	
	Reading: Chapter 2, 13 & 14: Accounting on the Internet, Introduction into Internal Control Systems, Computer Controls for Organizations and Accounting Information Systems. Pages 33 – 56, 391 – 415, 425-448	N/A
	Chapter 2,13 & 14 PowerPoint:	N/A
	Chapter Support Video,(s) Ch.	N/A
	Online Discussion Asynchronous (Discussion 2): Risk Identification and Assessment	Due Week 2 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 2 Day 7 (Sunday)
	Week 2 Course Project: - System Analysis, Internal Control and Balanced Scorecard	Due Week 2 Day 7 (Sunday)
	Week 2 Quiz: Chapter 2,13 & 14	Due Week 2 Day 7 (Sunday)
Week 3	**Documenting Accounting Information Systems, AIS and Business Processing**	
	Reading: Documenting Accounting Information Systems, AIS and Business Processing Part 1 and II. Chapter 5,10 & 11: Pages 139 – 167, 301-311& 333-356.	N/A
	Chapter 5,10 & 11 PowerPoint:	N/A
	Chapter Support Video(s) Ch.	N/A
	Online Discussion Asynchronous (Discussion 3): System Documentation	Due Week 3 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 3 Day 7 (Sunday)
	Week 3 Course Project: - Flowcharting Business Processes	Due Week 3 Day 7 (Sunday)
	Week 3 Quiz: Chapter 5,10& 11	Due Week 3 Day 7 (Sunday)

Week 4	**Chapter 4 and 7: Information Technology and AIS, Database Design**	
	Reading: Chapter 4 and 7: Information Technology and AIS, Database Design, Pages 99-125 & 215-222.	N/A
	Chapter 4 & 7 PowerPoint:	N/A
	Chapter Support Video(s) Ch.	N/A
	Online Discussion Asynchronous (Discussion 4): Consequences of a Poor Upgrade Decision.	Due Week 4 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 4 Day 7 (Sunday)
	Week 4 Course Project: - Software Research and Costs vs. Benefits	Due Week 4 Day 7 (Sunday)
	Week 4 Quiz: Chapter 4 & 7	Due Week 4 Day 7 (Sunday)
Week 5	**Chapter 9 Database Forms and Reports**	
	Reading: Chapter 9 Database Forms and Reports. Pages 275-291	N/A
	Chapter 9 PowerPoint:	N/A
	Chapter Support Video(s) Ch.	N/A
	Online Discussion Asynchronous (Discussion) Controls of the Payroll System.	Due Week 5 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 5 Day 7 (Sunday)
	Week 5 Course Project - Revenue and Expenditure Cycles	Due Week 5 Day 7 (Sunday)
	Week 5 Quiz: Chapter 9	Due Week 5 Day 7 (Sunday)
Week 6	**Chapter 3 & 15. Cybercrime, Fraud & Ethics, Information Technology Auditing**	
	Reading: Chapter 3 & 15. Cybercrime, Fraud & Ethics, Information Technology Auditing. Pages 67-89, 459-478	N/A
	Chapter 3 & 15 PowerPoint:	N/A
	Chapter Support Video(s) Ch.	N/A
	Online Discussion Asynchronous (Discussion) Computerized Accounting Information Systems.	Due Week 6 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 6 Day 7 (Sunday)
	Week 6 Course Project: - Final Proposal	Due Week 6 Day 7 (Sunday)

		Week 6 Quiz: Chapter 3 & 15	Due Week 6 Day 7 (Sunday)
Week 7		**Organizing and Manipulating the Data in the Database**	
		Reading: Chapter 8: Organizing and Manipulating the Data in the Database. Pages 243-261	N/A
		Chapter 8 PowerPoint:	N/A
		Chapter Support Video(s) Ch.	N/A
		Online Discussion Asynchronous (Discussion 7): Database Systems	Due Week 7 Day 5 (Friday) Initial Post. One participation post response by the end of the week Due Week 7 Day 7 (Sunday)
		Week 7 Reflection Paper.	Due Week 7 Day 7 (Sunday)
		Final Exam All Chapters 1-15	Due Week 7 Day 7 (Sunday)

GRADING POLICIES

Course Evaluation Plan
An assessment instrument (checklist, rubric, quiz, etc.) will accompany each major graded assignment. See the instructions for specific assignment criteria and accompanying grading instruments.

Points Distribution
Graded assignments will be distributed as follows:

Graded Assignments	Points Possible
Introduction (5 pts.) (1 response meet and greet 5 pts.)	10
Discussion Questions / Participation 7 weeks @ 30 pts.	210
Course Project (75 pts. per week) 6 weeks	450
Weekly Quizzes 6 (30 pts. each)	180
Reflection Paper	60
Final Exam	100
Total Points:	**1,000**

Final Grades
The following scale will be used when calculating final grades:

A	90-100%	D	60-69%
B	80-89%	F	0-59%
C	70-79%		

Final grades will be posted according to the Academic Calendar:
http://point.edu/academic-calendar/

COURSE LEARNING GOALS & OBJECTIVES

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COURSE GOALS AND OBJECTIVES	**Program Objective(s)**
Goal 1: Students examine the impact information technology (IT) has on the accounting profession.	
Objective 1.1: Students distinguish between data and information, discuss the characteristics of useful information, and explain how to determine the value of information	**4.1,4.3**
Objective 1.2: Students explain the decisions an organization makes and the information needed to make them, and the major business processes present in most companies.	**4.1,4.3**
Objective 1.3: Students describe the data processing cycle used to process transactions, including how data is input, stored, and processed and how information is output.	**4.1,4.3**
Goal 2: Students explain why documenting, AIS is important and create simple data flow documents, flowcharts, and process maps.	
Objective 2.1: Students discuss how organizations use enterprise resource planning (ERP) systems to process transactions and provide information.	**4.2**
Objective 2.2: Students prepare and use data flow diagrams and flowcharts to understand, evaluate, and document information systems.	**4.2**

Objective 2.3 Students explain the importance and advantages of databases, as well as the difference between database and file-based legacy systems.	**4.2**
Objective 2.4 Students describe what a relational database is and how it organizes data, and how to create a set of well-structured relational database tables.	**4.2**

Goal 3: Students explain the significance of the Internet and World Wide Web for accountants and summarize the control framework, risk assessment, and types of control procedures for an internal control system.	
Objective 3.1: Students explain the threats faced by modern information systems.	**4.4**
Objective 3.2: Students define fraud and describe both the different types of fraud and the auditor's responsibility to detect fraud.	**4.4**
Objective 3.3 Students discuss who perpetrates fraud and why it occurs, including the pressures, opportunities, and rationalizations that are present in most frauds and define computer fraud and discuss the different computer fraud classifications.	**4.4**

Goal 4: Students explain the differences between cybercrime and fraud and describe what organizations can do to protect themselves against cybercrime and fraud.	
Objective 4.1 Students explain basic control concepts and why computer control and security are important, and compare the COBIT, COSO, and ERM control frameworks.	**4.3,4.4**
Objective 4.2 Students describe the preventive, detective, and corrective controls that can be used to protect an organization's information.	**4.3,4.4**
Objective 4.3 Students explain the controls that organizations can use to protect the privacy of personal information they collect from customers, suppliers, and employees; and discuss how the Generally Accepted Privacy Principles (GAPP) framework provides guidance in developing a comprehensive approach to protecting privacy.	**4.3,4.4**
Objective 4.4 Students describe the scope and objectives of audit work, and identify the major steps in the audit process.	**4.3,4.4**

Goal 5 Students assess when a new AIS is needed and select the right accounting software while explaining the significance of computerized databases to AIS's.	
Objective 5.1 Students discuss how different types of encryption systems work, and explain how digital signatures provide the means for creating legally-enforceable contracts.	**4.2,4.3**
Objective 5.2 Students recognize the six objectives of an information system audit, and describe how the risk-based audit approach can be used to accomplish these objectives.	**4.2,4.3**
Objective 5.3 Students identify and explain controls designed to ensure systems availability by minimizing the risk of system downtime and enabling efficient recovery and resumption of operations.	**4.2,4.3**
Objective 5.4 Students describe computer audit software, and explain how it is used in the audit of AIS.	**4.2,4.3**

DISABILITY SERVICES

Point University is committed to providing qualified students with disabilities an equal opportunity to access a Point education through the provision of reasonable and appropriate accommodations and support services. Accordingly, Point complies with Title IX (https://point.edu/title-ix) of the Educational Amendments of 1972 and the subsequent reauthorization of that act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990 and subsequent amendments to that act. For more information about Disability Support Services, see the "Consumer Information" section of the website (http://point.edu/disclosures) and the "Student Services" section of this catalog, or contact the Director of Disability Services and College Section 504 Coordinator, at disability.services@point.edu.

COURSE EXPECTATIONS

Attendance

A student is expected to actively participate in each week of the class in which he or she is enrolled. Active participation each academic week includes submitting classwork in one or more of the following activities within the course during the week they are due: discussion forums, assignments such as (but not limited to) projects, papers, presentations, case studies, quizzes, or exams. Students may be absent up to 25% of the class. After absences exceed 25% of the session or term's total – in either consecutive or cumulative days – the student will be withdrawn from the class roster and assigned a grade on the basis of work completed at the time of withdrawal unless, because of exceptional circumstances, prior arrangements have been made with the professor and the Chief Academic Officer.

Students representing the university, such as student-athletes, remain responsible for submitting work online within the week it is due to be counted present. No student will be disadvantaged while representing the university. However, the responsibility is on the student to notify faculty no later than one week before missing class for any reason, to ensure time for content to be made available to them and for make-up work to be considered and arranged. It is expected that students will limit their absences outside of these required absences, as they will be dropped if they overcut the allowed number of absences.

The full attendance policy is found in the catalog (https://point.edu/catalogs/).

Etiquette & Netiquette
Students are expected to be respectful and well-mannered towards the instructor and their peers, whether in the physical classroom or the online course site. For guidance on meeting this expectation, particularly in the online environment, please see the materials provided during student orientation or reach out to advising.center@point.edu.

Policies
For academic policies governing attendance, late assignments, and student support, please refer to the Academic Catalog directly (https://point.edu/catalogs/).

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