TRINE
U N I V E R S I T Y

Course Syllabus

Course Title: Accounting Information Systems   **Term and Year:**

Course and Section Number: AC 373   **Time and Place:**

Number of Credit Hours: 3

Instructor: **Office Location/Hours:**

Office Phone: **Email:**

Course Description: This course is designed to provide a working knowledge of accounting information system concepts. The course will emphasize designing and/or evaluating accounting systems in terms of both system controls and meeting internal control objectives. The course uses computer applications.

Prerequisites: AC 213 Accounting I and BA 213 Advanced Spreadsheets for Business

Learning Outcomes: Upon completion of this course, the student should be able to:

1. Demonstrate fundamental accounting concepts and principles by using accounting software in a hands-on, lab setting and by analyzing business simulations.
2. Develop skills for interpreting financial statements, viewing financial statements from a user perspective. Identify the underlying source documents that generate financial accounting information, such as purchase orders, sales invoices, etc.; and be able to trace transactions to the source.
3. Explore managerial aspects of accounting by performing financial analysis and comparisons through comprehensive case problems.

Required Text: Richardson, V. C. (2024). *Accounting Information System, 4th Edition.* New York: McGraw Hill Connect ISBN10: 126636899X | ISBN13: 9781266368998
Connect Access includes homework, study tools, eBook, and adaptive assignments.

Attendance/Participation: All students are expected to log in to their courses regularly throughout the week to receive instruction, materials, and updates from the instructor. It is your responsibility to check in and submit your assignments, complete your discussion board postings, and finish quizzes and exams by the due dates.

If you do not participate in the course, you will be counted absent. Simply logging in is not enough; you must submit/complete an assignment, post to a discussion board, or other similar assignment tasks to avoid being counted absent. Instructors are required to submit attendance the Monday following each week of class.

This attendance is reported to the Financial Aid Department and may result in the loss of any financial aid refund you are expecting if you have not been participating in your courses. **In addition, you will be administratively dropped from the course if you are reported absent a total of three weeks.**

Students are required to demonstrate class attendance by regular participation in all of the assigned activities and assignments, during each week of the class.

Grading/Evaluation:

Late work will not be accepted

Please see below for more detail regarding each category.

Category	Overall Course Grade Weight	Points
Discussions (8 @ 20 pts)	16%	160
Quizzes (8 @ 40)	32%	320
Application Problems (8 @ 40)	32%	320
Course Project	20%	200
Total	**100%**	**1,000**

Grading Scale:

The undergraduate course grading scale is as follows:

90-100% A   75-79% C+   60-64% D
85-89% B+   70-74% C   59% and below F
80-84% B   65-69% D+

Other Policies:

Artificial Intelligence Policy: (Pick one below)
    Artificial Intelligence (AI) is prohibited: All work submitted by students in this course must be generated by the student. Students may not have another person or entity contribute to an assignment for them, which includes using AI. Students may not incorporate any part of an AI-generated response in an assignment, use AI to formulate arguments, use AI to generate ideas for an assignment, or submit work to an AI platform for improvement. Using an AI tool to generate content may qualify as academic misconduct in this course.

    OR

    Artificial Intelligence (AI) is allowed: Students may use AI tools on instructor-identified assignments in this course. To adhere to our scholarly values, students must cite any AI-generated material that informed their work. Using an AI tool without proper attribution may qualify as academic misconduct in this course. It is the responsibility of the student to verify the accuracy, reliability, and ethical implications of AI-generated content.

Academic Misconduct:
The University prohibits all forms of academic misconduct. Academic misconduct refers to dishonesty in examinations (cheating), presenting the ideas or the writing of someone else as one's own (plagiarism) or knowingly furnishing false information to the University by forgery, alteration, or misuse of University documents, records, or identification. Academic dishonesty includes, but is not limited to, the following examples: permitting another student to plagiarize or cheat from one's own work, submitting an academic exercise (written work, printing, design, computer program) that has been prepared totally or in part by another, acquiring improper knowledge of the contents of an exam, using unauthorized material during an exam, submitting the same paper in two different courses without knowledge and consent of professors, or submitting a forged grade change slip or computer tampering. The

faculty member has the authority to grant a failing grade in cases of academic misconduct as well as referring the case to Student Life.

Plagiarism:
You are expected to submit your own work and to identify any portion of work that has been borrowed from others in any form. An ignorant act of plagiarism on final versions and minor projects, such as attributing or citing inadequately, will be considered a failure to master an essential course skill and will result in an F for that assignment. A deliberate act of plagiarism, such as having someone else do your work, or submitting someone else's work as your own (e.g., from the Internet, fraternity file, etc., including homework and in-class exercises), will at least result in an F for that assignment and could result in an F for the course.

Electronic Devices:
Use of electronic devices including smart watches and cell phones is prohibited during exams or quizzes unless directly allowed by the instructor.

Course Mapping:

Week One: Addressing Accounting Questions with Data (LO1)	
Learning Activities and Materials	**Assessments**
Read: - Chapter 1: Accounting Information Systems and Firm Value (22 pages) **(LO-1)** - Chapter 2: Data Analytics: Addressing Accounting Questions with Data (25 pages) **(LO-1)** **Watch:** - [Accounting Information Systems](#) (16:32) **(LO-1)**	**Discussion Forum:** 1. Create a Podcast describing useful information that exhibits qualities of faithful representation to a college football coach. **(LO-1)** **Assessment:** 1. Crossword Vocabulary Reading Quiz over chapters 1 & 2 of the assigned textbook. **(LO-1)** 2. Complete Week 1 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1)**
Week Two: Planning IT Initiatives (LO1-LO3)	
Learning Activities and Materials	**Assessments**
Read: - Chapter 16: The Balanced Scorecard and Business Value of Information Technology (12 pages) **(LO-1)** - Chapter 17: Justifying and Planning IT Initiatives Using Project Management Techniques (21 pages) **(LO-1)** **Watch:** - [Kaplan & Norton's Balanced Scorecard Explained](#) (6:40) **(LO1) (LO2) (LO3)**	**Discussion Forum:** 1. Create a screen-capture video explaining if you agree or disagree with the criticism that the Balanced Scorecard can lead to information overload by measuring too many performance indicators. **(LO-1)** **Assessment:** 1. Complete the Week 2 Quiz over chapters 16 & 17 of the assigned textbook. **(LO-1)** 2. Complete Week 2 Homework Problems in Connect consisting of

	four problems worth 10 points each. **(LO-1)** 3. Complete part one of the course project - annotated bibliography. **(LO-1) (LO-2) (LO-3)**

Week Three: Accountants as Business Analysts (LO1-LO3)	
Learning Activities and Materials	**Assessments**
Read: - Chapter 3: Data Analytics: Data Visualization (20 pages) **(LO-1)** - Chapter 4: Accountants as Business Analysts (21 pages) **(LO-1)** **Watch:** - Data Visualization in 2022: The Ultimate Guide (11:01) **(LO-1) (LO-2) (LO-3)**	**Discussion Forum:** 1. Meet with your Peer Review Group and discuss how improving your technology and analytics skills can improve your overall accounting skills. **(LO-1) (LO-2)** **Assessment:** 1. Complete the Week 3 Quiz over chapters 3 & 4 of the assigned textbook. **(LO-1)** 2. Complete Week 3 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1) (LO3)**

Week Four: Data Modeling and Control (LO1) (LO2)	
Learning Activities and Materials	**Assessments**
Read: - Chapter 5: Data Modeling and Control Concepts (16 pages) **(LO-1)** - Chapter 6: Relational Databases and Enterprise Systems (35 pages) **(LO-1) (LO-2)** **Watch:** - What is a Data Model? (4:06) **(LO-1) (LO-2)**	**Discussion Forum:** 1. Explain why you think some might be reluctant to have their data and computing power originating from the cloud? **(LO-1) (LO-2)** **Assessment:** 1. Complete the Week 4 Quiz over chapters 5 & 6 of the assigned textbook. **(LO-1) (LO-2)** 2. Complete Week 4 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1) (LO-2)** 3. Meet with your Peer Review Group and discuss the case questions. **(LO-1) (LO-2)**

Week Five: Business Processes (LO1) (LO2)	
Learning Activities and Materials	**Assessments**
Read: - Chapter 7: Sales and Collections Business Process (28 pages) **(LO-1) (LO-2)** - Chapter 8: Purchases and Payments Business Process (16 pages) **(LO-1) (LO-2)** **Watch:** - Example: Auditing the Sales and Cash Collection Cycle (11:13) **(LO-1) (LO-2)**	**Discussion Forum:** 1. Create a screen-capture video to illustrate what classes and associations would be included in a model that describes the information needed for a query that calculates the accounts payable balance for each supplier. **(LO-1) (LO-2)** **Assessment:**

Learning Activities and Materials	Assessments
- [Purchases and Payments Process: Business Rules](#) (10:34) **(LO-1) (LO-2)**	1. Crossword Vocabulary Reading Quiz over chapters 7 & 8 of the assigned textbook. **(LO-1) (LO-2)** 2. Complete Week 5 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1) (LO-2)**

Week Six: Internal Controls (LO1-LO3)

Learning Activities and Materials	Assessments
Read: - Chapter 9: Conversion Business Process (16 pages) **(LO-1) (LO-2)** - Chapter 11: Accounting Information Systems and Internal Controls (22 pages) **(LO-1) (LO-2)** **Watch:** - [Conversion Process: An Activity Model View](#) (4:06) **(LO-1) (LO-2) (LO-3)** - [Internal Controls](#) (19:20) **(LO-1) (LO-2) (LO-3)**	**Discussion Forum:** 1. Create a podcast to explain the three types of controls and explain which type of control auditors would focus on while evaluating a company's effectiveness of controls. **(LO-1) (LO-2)** **Assessment:** 1. Complete the Week 6 Quiz over chapters 9 & 11 of the assigned textbook. **(LO-1) (LO-2)** 2. Meet with your Peer Review Group and explain the answer to one problem from Chapter 9 or Chapter 11. **(LO-1) (LO-2) (LO-3)**

Week Seven: Computer Fraud & Auditing AIS (LO1-LO3)

Learning Activities and Materials	Assessments
Read: - Chapter 12: Cybersecurity and Computer Fraud (20 pages) **(LO-1) (LO-2)** - Chapter 13: Monitoring and Auditing AIS (14 pages) **(LO-1) (LO-2) (LO-3)** **Watch:** - [Cybersecurity in 7 Minutes](#) (7:06) **(LO-1) (LO-2) (LO-3)** - [Accounting Information Systems](#) (16:32) **(LO-1) (LO-2) (LO-3)** -	**Discussion Forum:** 1. Search the internet to find a recent computer fraud scheme. Describe the situation and use the fraud triangle to explain the fraud scheme. **(LO-1) (LO-2)** **Assessment:** 1. Complete the Week 7 Quiz over chapters 12 & 13 of the assigned textbook. **(LO-1) (LO-2) (LO3)** 2. Complete Week 7 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1) (LO-2) (LO-3)** 3. Complete the course project paper. **(LO-1) (LO-2) (LO-3)**

Week Eight: Emerging Technologies (LO1-LO3)

Learning Activities and Materials	Assessments
Read: - Chapter 14: eXtensible Business Reports (13 pages) **(LO-1) (LO-2) (LO-3)** - Chapter 15: Emerging Technologies: Blockchains, AI and Process	**Discussion Forum:** 1. Search the internet to find a recent example of an emerging technology. Meet with your Peer Review group and how the technology works and what problem it solves. **(LO-1) (LO-2)**

Automation (24 pages) **(LO-1) (LO-2) (LO-3)** **Watch:** - [Blockchain and the Rise of Artificial Intelligence](#) (6:07) **(LO-1) (LO-2) (LO-3)**	**Assessment:** 1. Complete the Week 8 Quiz over chapters 14 & 15 of the assigned textbook. **(LO-1) (LO-2) (LO3)** 2. Complete Week 8 Homework Problems in Connect consisting of four problems worth 10 points each. **(LO-1) (LO-2) (LO-3)** 3. Meet with your Peer Review Group and present your answers to the case questions. **(LO-1) (LO-2) (LO-3)**

Works Cited

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