

RYERSON UNIVERSITY

Ted Rogers School of Information Technology Management and G. Raymond Chang School of Continuing Education

COURSE OF STUDY 2017-2018

(C)ITM 696 – Accounting Information Systems

1.0 PREREQUISITE

The prerequisite for this course is ITM 102 or Direct Entry. Students who do not have the prerequisite will be dropped from the course.

2.0 INSTRUCTOR INFORMATION

- Name:
- Office Phone Number:
- E-mail address:
- Faculty/course web site(s): <https://my.ryerson.ca>
- Office Location & Consultation hours:
 - Your instructor is available for personal consultation during scheduled consultation hours which are posted on their office door or on the course shell in D2L Brightspace. However, you are advised to make an appointment by e-mail or by telephone before coming to ensure that the professor is not unavoidably absent.
- E-mail Usage & Limits:

Students are expected to monitor and retrieve messages and information issued to them by the University via Ryerson online systems on a frequent and consistent basis. ***Ryerson requires that any official or formal electronic communications from students be sent from their official Ryerson E-mail account.*** As such emails from other addresses may not be responded to.

3.0 CALENDAR COURSE DESCRIPTION

Most people are affected by computer-based systems. The students will be involved in the management of computing resources and information such that business problems can be dealt with effectively. This course will focus on the use of information and computing resources in the business community. This will enable students to create their own business information systems or participate with others in the analysis and design of solutions for corporate business problems.

4.0 COURSE OVERVIEW

In the increasingly competitive business environment accountants are being asked to do more than simply report financial results. They must take more proactive role in providing and interpreting both financial and nonfinancial data and are often asked to improve the design and functioning of the accounting information system (AIS).

This course will focus on increasing the students understanding and knowledge of AIS, which accounting professionals, auditors and managers must have to succeed in their chosen field. Students will also be introduced to systems analysis, design and computerization such that they can participate as co-designers and knowledgeable end users of computerized business systems. Students will also develop skills in the normalization of data and the ability to model data requirements using Entity-Relationship Diagrams.

The combination of theory and applied learning through intensive use of cases helps students possess a basic knowledge of computer-based information systems and the role of AIS in performing the accounting function in business organizations.

5.0 COURSE OBJECTIVES

Upon completion of the course, students will be able to:

1. Understand the business activities performed in the major business cycles and the flow of accounting data and information.
2. Explain the use of IT to improve the efficiency and effectiveness of business activities.
3. Recognize the role of e-business and explain its impact on AIS
4. Analyze the utilization of tools used to design and improve business process and integrate technology, such as REA diagrams, data flow diagrams, and flowcharting
5. Understand fundamental concepts of data base technology and data modeling and explain their effect on AIS.
6. Describe the key concepts of Enterprise Risk Management and list Internal control objectives and the effect of IT on those objectives, as well as specific controls used to achieve those objectives
7. Describe the collection and processing of data related to business activities.
8. Examine the development, implementation and maintenance of AISs
9. Describe in details major business processes and understand the impact of AIS on those processes.

There is heavy emphasis in the course on class participation and team work.

6.0 EVALUATION

The grade for this course is composed of the mark received for each of the following components:

Evaluation Component	Percentage of the Final Grade
Midterm Examination	25%
Case Project	30%
Final Examination	45%
Total	100%

NOTE: Students must achieve a course grade of at least 50% to pass this course.

Citation Format for Essays and Term Papers

All essay assignments, term paper and other written works must adhere with APA citation format. Technical errors (spelling, punctuation, proofing, grammar, format, and citations) and/or inappropriate levels of language or composition will result in marks being deducted. You are encouraged to obtain assistance from the Writing Centre (www.ryerson.ca/writingcentre) for help with your written communications as needed.

You can find APA guidelines and academic referencing from the following online resources:

a) Ryerson Writing Support Web site:

<http://www.ryerson.ca/content/dam/studentlearningsupport/resources/citation-conventions/APA%20Basic%20Style%20Guide.pdf>

b) Ryerson Library for APA style guide: <https://library.ryerson.ca/guides/style/>

7.0 POSTING OF GRADES

- ❖ All grades, on assignments or tests must be posted or made available to students through the return of their work. Grades on final exams must be posted. However, as there may be other consideration in the determination of final grades, students will receive their official final grade in the course only from the Registrar. Final official course grades may not be posted or disclosed anywhere by an instructor.
- ❖ Posting of grades on the Course Management System (D2L Brightspace) is preferred. If grades are posted in hard copy they must be posted numerically sorted by student identification number after at least the **first four digits** have been removed. Instructors must inform students in all course management documentation of the method to be used in the posting of grades. Students who wish not to have their grades posted must inform the instructor in writing.
- ❖ Some graded work will be returned to students prior to the last date to drop a course without academic penalty.

8.0 TOPICS – SEQUENCE & SCHEDULE

Session	Topic	Readings	Assignment Due
1	Introduction to Accounting Information Systems	Chapter 1	Team Selection Due
2	Enterprise Systems, E-business	Chapters 2, 3	
3	Documenting Information Systems, Data Flow Diagrams	Chapter 4	
4	Documenting Information Systems, Flowcharts	Chapter 4	
5	Database concepts	Chapters 5, 6	
6	Review		Case Project Part I due
7			Mid Term Examination
8	Enterprise Risk Management	Chapters 7, 9	

9	Order Entry/Sales/Billing/AR/CR processes	Chapters 10, 11	
10	Purchasing/ AP/CD processes	Chapters 12, 13	
11	Integrated Production Process	Chapters 15	Case Project due
12	In-class presentations		

9.0 TEACHING METHODS

Lectures, readings, case study analysis and discussions are the primary teaching methods in this course. You are expected to study the assigned readings and complete pre-class case study analysis prior to attending the lectures. Lectures will review and expand the textual material and provide students with the professor's commentary, examples and illustrations. Case studies will be used to illustrate how concepts and tools introduced in class can be applied in real organizations. Each student is expected to contribute to the active learning of the class through in-class discussions and will be graded accordingly.

10.0 TEXTS & OTHER READING MATERIALS

Title: Accounting Information Systems (11th Edition)

Author: Ulric Gelinis and Richard Dull

Publisher: South-Western College

ISBN: 978-1337552127

11.0 VARIATIONS WITHIN A COURSE

All sections of a course (Day and CE sections) will follow the same course outline and will use the same course delivery methods, methods of evaluation, and grading schemes. Any deviations will be posted on D2L Brightspace once approved by the course coordinator.

12.0 OTHER COURSE, DEPARTMENTAL, AND UNIVERSITY POLICIES

- For more information regarding course management and departmental policies, please consult the '**Appendix of the Course of Study**' which is posted on the Ted Rogers School of Information Technology Management website, <http://www.ryerson.ca/content/dam/itm/documents/cos/Appendix.pdf>. This appendix covers the following topics:
 - 12..1 Attendance & Class Participation
 - 12..2 Email Usage
 - 12..3 Request for Academic Consideration
 - 12..3.1 Ryerson Health Certificate
 - 12..3.2 Academic Accommodation for Students with Disabilities
 - 12..3.3 Religious, Aboriginal or Spiritual Observance
 - 12..3.4 Re-grading and Recalculation
 - 12..4 Examinations & Tests
 - 12..4.1 Period of Prohibition from Testing
 - 12..4.2 Make-Up of Mid-Term Tests, Assignments and Other Assessments During the Semester
 - 12..4.3 Make -Up of Final Exams
 - 12..4.4 Missing a Make-Up
 - 12..5 Late Assignments

- 12..6** Standard of Written Work
- 12..7** Academic Grading Policy
- 12..8** Academic Integrity
 - 12..8.1** Turnitin.com
- 12..9** Student Rights