RYERSON UNIVERSITY

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

(C)ITM 696 – <u>Accounting Information Systems</u>

COURSE OUTLINE FOR 2020-2021

1.0 PREREQUISITE(S)

The prerequisite for this course is ITM 102. 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 virtual consultation during scheduled consultation hours. Information on the consultation format is provided in the D2L course shell. If you wish to make an appointment, kindly do so via email to ensure the professor is available.

- E-mail Usage & Limits:

Students are expected to monitor and retrieve messages and information sent through D2L and Ryerson email on a frequent and consistent basis. In accordance with the policy on Ryerson student email accounts (Policy 157), Ryerson requires that any electronic communication by students to Ryerson faculty or staff be sent from their official Ryerson email account. Messages from other accounts may be disregarded

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 OBJECTIVES AND LEARNING OUTCOMES

Learning outcomes describe what students are expected to have learned or achieved; as a result, they usually describe what students will be capable of doing, or what evidence will be provided to substantiate learning.

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.

Learning Outcomes

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.

5.0 TEXTS & OTHER READING MATERIALS

Title: Accounting Information Systems (11th Edition)
Author: Ulric Gelinas, Richard Dull & Patrick Wheeler
Publisher: South-Western College
ISBN: 978-1337552127

6.0 TEACHING METHODS

In Fall 2020 this course will be taught will be taught remotely in virtual classrooms. Instruction will take place at scheduled hours, following the approach outlined in D2L Brightspace. You will not be required to attend the Ryerson University campus to complete this course.

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.

7.0 EVALUATION, ASSESSMENT AND FEEDBACK

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.

❖ At least **20%** of student's grade based on individual work will be returned to students prior to the last date to drop a course in good academic standing .
❖ All assignments submitted for grading will be handed back as soon as possible, except for the final exam.

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:

Student Learning Support > Online Resources > Writing Support Resources

- [APA Basic Style Guide](#)

[Ryerson Library Citations and Style Guides](#)
- [APA Style](#)

8.0 PLAGIARISM DETECTION
*(**Please delete the following two (2) points if NOT relevant for your course**)*
Turnitin (if used in this course)
Turnitin.com is a plagiarism prevention and detection service to which Ryerson subscribes. It is a tool to assist instructors in determining the similarity between students' work and the work of other students who have submitted papers to the site (at any university), internet sources, and a wide range of books, journals and other publications. While it does not contain all possible sources, it gives instructors some assurance that students' work is their own. No decisions are made by the service; it generates an "originality report," which instructors must evaluate to judge if something is plagiarized.

Students agree by taking this course that their written work will be subject to submission for textual similarity review to Turnitin.com. Instructors can opt to have student's papers included in the Turnitin.com database or not. Use of the Turnitin.com service is subject to the terms-of-use agreement posted on the Turnitin.com website. Students who do not want their work submitted to this plagiarism detection service must, by the end of the second week of class, consult with their instructor to make alternate arrangements.

Even when an instructor has not indicated that a plagiarism detection service will be used, or when a student has opted out of the plagiarism detection service, if the instructor has reason to suspect that an individual piece of work has been plagiarized, the instructor is permitted to submit that work in a non-identifying way to any plagiarism detection service.

Virtual Proctoring (if used in this course)

Online exam(s) within this course use a virtual proctoring system. Please note that your completion of the exam will be recorded via the virtual platform and subsequently reviewed by your instructor. The virtual proctoring system provides the instructor with a recording that only includes video where possible indications of suspicious behaviour are identified. Recordings will be held for a limited period of time in order to ensure academic integrity is maintained.

Access to a computer that can support remote recording is your responsibility as a student. The computer should have the latest operating system, at a minimum Windows (10, 8, 7) or Mac (OS X 10.10 or higher) and web browser Google Chrome or Mozilla Firefox. You will need to ensure that you can complete the exam using a reliable computer with a webcam and microphone available, as well as a high-speed internet connection. Please note that you will be required to show your Ryerson OneCard prior to beginning to write the exam. In cases where you do not have a Ryerson OneCard, government issued ID is permitted.

Information will be provided prior to the exam date by your instructor who may provide an opportunity to test your set-up or provide additional information about online proctoring. Since videos of you and your environment will be recorded while writing the exam, please consider preparing the background (room / walls) so that personal details are not visible, or move to a room that you are comfortable showing on camera.

9.0 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			Mid Term Examination	**Results will be released in week 7**
7	Enterprise Risk Management	Chapters 7, 9		
8	Order Entry/Sales/Billing/AR/CR processes	Chapters 10, 11	Case Project Part I due	
9	Purchasing/ AP/CD processes	Chapters 12, 13		
10	Integrated Production Process	Chapters 15		
11	Review		Case Project due	
12	In-class presentations			

10.0   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.

11.0   OTHER COURSE, DEPARTMENTAL, AND UNIVERSITY POLICIES

For more information regarding course management and departmental policies, please consult the [Course Outline Appendix](#) which is posted on the [Ted Rogers School of Information Technology Management website](#).

NOTE: Students must adhere to all relevant university policies found in their online course shell in D2L and /or on the following URL: [senate-course-outline-policies](#).

The appendix covers the following topics:

Attendance & Class Participation

Email Account

Request for Academic Consideration

Examinations & Tests

Late Assignments

Standard of Written Work

Academic Grading Policy

Academic Integrity

Student Rights

Important Resources Available at Ryerson

- [Academic Accommodation Support](#): Ryerson University acknowledges that students have diverse learning styles and a variety of academic needs. If you have a diagnosed disability that impacts your academic experience, connect with Academic Accommodation Support (AAS). Visit the [AAS website](#) or contact aasadmin@ryerson.ca for more information. Note: All communication with AAS is voluntary and confidential, and will not appear on your transcript.
- [The Library](#) provides research workshops and individual assistance. If the University is open, there is a Research Help desk on the second floor of the library, or go to [Workshops.](#)

- [Student Learning Support](#) offers group-based and individual help with writing, math, study skills, and transition support, as well as [resources and checklists to support students as online learners](#).

- You can submit an [Academic Consideration Request](#) when an extenuating circumstance has occurred that has significantly impacted your ability to fulfill an academic requirement.

- [Ryerson COVID-19 Information and Updates for Students](#) summarizes the variety of resources available to students during the pandemic.

- Familiarize yourself with the tools you will need to use for remote learning. The [Continuity of Learning Guide](#) for students includes guides to completing quizzes or exams in D2L or Respondus, using D2L Brightspace, joining online meetings or lectures, and collaborating with the Google Suite.