ACCT 345 Accounting Information Systems

Text: Accounting Information Systems
Instructor: Wm. Eddie Richardson, Ph.D.
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Description: “A study of the information systems which assist an organization in meeting its objectives efficiently and effectively. The course includes an overview of the purpose, design, and use of specific systems.” Wofford College 2007-2009 Catalogue

Course Objectives: Upon completion of this course students should be able to demonstrate knowledge of basic conceptual foundations of accounting information systems. Students should also be able to:

1. Define and explain the role of AIS in an organization.
2. Explain the role of AIS in transaction processing.
3. Identify the proper controls in a AIS.
4. Read and create documentation of an AIS including flowcharts and Data Flow Diagrams.
5. Demonstrate an understanding of relational databases.
6. Demonstrate an understanding of data normalization and database design using E-R techniques.
7. Explain the use of ASP in a business environment.
8. Identify the functions of an ERP.
9. Explain the use and application of XBRL in e-business.
10. Demonstrate an understanding of audit procedures in an accounting information system.
11. Be conversant in the language and terminology of accounting information systems.

Attendance: Attendance is taken at the beginning of each class. Students must attend a minimum of 85% of all scheduled class meetings. If a student is absent 5 or more scheduled class meetings he/she will earn of grade of no higher than D. Please refer to the Wofford College 2005-2007 Catalogue for additional information related to attendance.
Class Participation: Adequate preparation outside of class will ensure that your contributions in class are valuable and serve to enhance the learning process for everyone. Your prepared participation is expected. Cell phones, pagers, and other electronic devices should be turned off during class. Failure to do so will result in dismissal from class and an absence for the day. All students are subject to compliance with the Wofford Honor Code. During tests, students will not be permitted to have in their possession cell phones or any electronic device not approved by the professor. Failure to comply with this requirement will result in a failing grade for the test.

Grading Scale:

<table>
<thead>
<tr>
<th>Score Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>93-100</td>
<td>A</td>
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<tr>
<td>90-92</td>
<td>A-</td>
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<tr>
<td>87-89</td>
<td>B+</td>
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<tr>
<td>84-86</td>
<td>B</td>
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<tr>
<td>80-83</td>
<td>B-</td>
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<tr>
<td>76-79</td>
<td>C+</td>
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<tr>
<td>72-75</td>
<td>C</td>
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<tr>
<td>68-71</td>
<td>C-</td>
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<tr>
<td>60-67</td>
<td>D</td>
</tr>
</tbody>
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Evaluations:

- Tests (3 at 20%) 60%
- Project s/Participation 15%
- Final 25%

100%

Schedule: On a periodic basis throughout the term, I will provide you an updated schedule of the text chapters, assignments, tests, and due dates. Students should become acquainted with the use of Public Folders in Microsoft Outlook. Assignments and PowerPoint presentations (when applicable) will be posted in the class folder periodically.

Final Exam: Revisions to the scheduled final exam are made in cases of family or personal health emergency only. Travel plans, scheduling of other exams, interviews, etc... are NOT emergencies