

Accounting Information Systems

Course Syllabus

2015/2016

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Required Materials: *Accounting Information Systems, 11th edition*, authors: Romney and Steinbart
Published by Prentice Hall

**ALL INFORMATION IN THIS SYLLABUS IS TENTATIVE AND SUBJECT TO CHANGE.
CHANGES WILL BE ANNOUNCED IN CLASS AND/OR POSTED ON THE COURSE WEB SITE.**

Course Description:

The study of the development and design of accounting information systems and the relevant technology used to record, store, and compile accounting information for use. This extends to the procedures necessary to protect information systems from error and fraudulent use and the analysis of the related internal control procedures as indicated by generally accepted auditing standards (GAAS) and other internal control authorities.

Course Objectives and Student Outcomes: At the completion of this course students should be able to:

1. Explain basic concepts related to contemporary business information needs.
2. Trace the sources of information necessary to satisfy business information needs.
3. Demonstrate a basic understanding of relevant technology employed to serve information needs.
4. Provide theoretical and logical links between accounting information, technology, and the use of that information
5. Discuss and demonstrate a knowledge of information flows in both a physical and electronic setting
6. Explain information controls, especially the critical link between these controls and the internal and external functions for a business.
7. Apply critical thinking skills and use appropriate technology

ATTENDANCE

1. Each student is expected to attend every class session.
2. Students should inform the instructor in advance of any anticipated absences that are unavoidable.
3. If excessive absences are anticipated the student should discuss the problem with the instructor.
4. Cell phones and other electronic devices are not allowed in class. This includes texting and reading messages!
Turn off all pagers and phones before class. Noncompliance with this rule will negatively affect you course participation grade.
5. **IT IS THE STUDENTS' RESPONSIBILITY TO FIND OUT ABOUT CHANGES TO THE CLASS SCHEDULE OR THIS SYLLABUS THAT MAY BE ANNOUNCED IN CLASS DURING ABSENCES.**

Course

Requirements:

1. Read the assigned materials in their entirety **before** class.
2. Attempt to complete all assigned homework before class on the day for which it is assigned.
3. Participate actively and appropriately in class discussion and group work.
4. Complete all course projects on a timely basis.

Homework and Class

Participation

Homework will not be collected every class period. Homework to be collected will normally be pre-announced however some homework may be collected without prior notification

Each student should be prepared to lead the discussion of daily homework.

Each student should be to prepared present daily homework solutions orally or on the board.

If homework is incomplete student should be prepared to ask relevant questions to progress toward a solution.

Examinations

Three regularly scheduled midterm examinations and a final exam will be given in this course.

Midterm examination questions will consist of the following:

Multiple choice questions. .

Other objective type questions: fill-in-the-blank, matching, etc.

Short answer, explanation, listing and definition questions.

Problems or cases for which students must develop and appropriately present answers.

Announced and/or unannounced quizzes may be administered.

Grading

FIRST	25	
SECOND	25	
Final Examination	<u>50</u>	
Total Examination Points		100

Homework to be graded may be submitted in advance of the due date or turned in by a classmate during class on the date due. At the end of the semester the three lowest grades on homework and quizzes including "0s" will be deleted from your score to allow for unavoidable absences.

Your professor has the right to make announced changes to this syllabus or to the assignment schedule as deemed necessary.

OUTLINE OF TOPICAL COVERAGE & ESTIMATED TIMING OF COVERAGE

CHAPTER 1	AIS – An Overview
CHAPTER 2	Business Processes
CHAPTER 3	Systems Documentation
CHAPTER 4	Relational Data Bases
CHAPTER 6	Control and AIS