

NORTH DAKOTA STATE UNIVERSITY
College of Business – Department of Accounting and Information Systems
Acct 420 – Accounting Information Systems – Spring 2009

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Office Hours : TR 9:30-11:00 and 2:00-3:00. Available other times by appointment.
Class: TR 8:00-9:15, Class# 3547, Minard 340; Lab in WDC (approx. 3/23-5/8)
Blackboard: <https://bb.ndsu.nodak.edu/>

Text and Course Materials

- *Enterprise Information Systems: A Pattern-Based Approach*, Dunn, Cherrington and Hollander, 3rd Edition, McGraw-Hill Irwin, 2005.
- *SeaSide Marina* by Ivy Software. Purchase online (\$30) at shop.ivysoftware.com [Select undergraduate software, undergraduate accounting programs, and then North Dakota State University. The professor will provide you with the session ID #.]
- For reference: Linking Business Processes and Accounting Transaction Cycles. Klamm and Weidenmier. *Journal of Information Systems*. Fall 2004 (available on Blackboard)

Course Description

Accounting 420 is the study of the conceptual and practical aspects of accounting information systems with a focus on business processes. Prereq: Acct 311 and MIS 370. Accounting, MIS, and business majors must be admitted to their professional program before taking this course.

Course Objectives

Accounting 420 builds on accounting transactions (Acct 311) and data theory (MIS 370) concepts to provide a basis for using accounting information systems to gather and disseminate information about an entity's business processes. During the semester, students will

- Complete the accounting cycle using Seaside Marina software
- Diagram business processes using E-R diagrams and the Resources-Events-Agents Enterprise Ontology; use E-R diagram to implement a relational database (in Access).
- Apply internal control concepts to business processes and accounting systems
- Retrieve and interpret information using Dynamics GP, an information system
- Use accounting literature to examine a topic/issue related to accounting information systems.

Code of Academic Responsibility and Conduct

Students are responsible for doing and submitting their own work. Academic dishonesty, in any form, is inconsistent with an academic community that operates on the basis of honesty, integrity, and fair play. Verifiable instances of academic dishonesty may result in a zero on the assignment, the reduction of the final letter grade, or other University action appropriate to the act. Such actions may include dismissal, which is a suspension from NDSU for a specific period of time, or expulsion from NDSU, which carries no expectation of return at a later date. If questions arise, students are encouraged to consult with the instructor.

Class Structure

We will use a combination of whole-class discussion, small group discussion, lectures and labs to explore course material. In some class periods, we may use all three methods; in others we may use primarily whole class or small group discussion. The course schedule lists topics, class preparation requirements and assignments by date.

Grade Determination

Description:	Points:	Grading scale:
Seaside Marina	100	
Diagram/Access Problems	225	1000 to 900 A
Dynamics GP Lab	100	899 to 800 B
Mid-term exam	150	799 to 700 C
Final exam	250	699 to 600 D
Research assignment	175	< 600 F
Total	1000	

Accounting 620 students will have additional assignments for 300 points. Grades will be determined by applying a 90% (A), 80% (B), and 70% (C) scale to the 1,300 points possible.

SeaSide Marina Practice Set (100 points)

This project requires the completion of accounting entries using an education tool, SeaSide Marina. The objectives are to apply previously learned accounting principles in relation to (1) accounting transaction cycles and (2) the accounting cycle while also extending your knowledge to business processes and internal controls.

Diagram/Access Problems (225 points)

There are three entity-relationship diagramming assignments, one of which includes implementation of an Access database. The objectives are to (1) interpret narratives about an entity's business processes, (2) construct conceptual and logical models of those processes, and (3) build a physical model (using Access).

Microsoft Dynamics GP (100 points)

This project is a group assignment that uses Dynamics GP 10.0 and an actual company's database. Working in groups, students will use the system information to examine the company's business processes and prepare financial statements.

Exams (400 points)

Exams test knowledge and application of course material. Exams may consist of multiple choice, true/false, short answer, essay, or diagramming questions/problems and should be taken during the time specified. If a documented emergency (family, work, or medical) causes you to miss a midterm exam, and it is possible for you to take the test before it is returned to the class, you may do so. It is your responsibility to contact me and communicate your circumstances. There are no makeup exams.

Research Assignment (175 Points)

The research assignment covers a topic selected by the professor, which will be emailed to you. The assignment's objectives are to increase your awareness and knowledge of current accounting issues in relation to accounting information systems and to apply your research and writing skills.

Attendance Policy

You are expected to attend class. The grade determination does not include points for attendance or participation, but I do maintain a seating chart. If you miss class, you are responsible for the material covered during that absence.

Student Disabilities

Students with disabilities (or other special needs) who need special accommodations are invited to share their concerns or requests with the instructor as soon as possible.

Other Important Information

- Grades will appear on the course Blackboard page. It is your responsibility to review your grades for accuracy and to notify me of any discrepancies.
- If class is canceled due to inclement weather, assignments/tests are rescheduled for the next class period.
- Graduation requirements include the completion of 30 credit hours after admittance into a professional program.

Course Schedule

<i>Accounting 420 — Spring 2009</i>				
<i>Instructor will notify students of any schedule changes.</i>				
<i>Date</i>		<i>Topic</i>	<i>Class Preparation</i>	<i>Graded Assignments</i>
1/13	1	Accounting information systems Seaside Marina Syllabus	Print/review syllabus, research assignment and the Seaside Marina information sheet posted on the course Blackboard. Purchase Seaside Marina product (general instructions are on the syllabus; detailed instructions are in separate SeaSide Marina document on Blackboard).	
1/15	2	Seaside Marina Accounting cycle Accounting transaction cycles Chart of Accounts	Access Seaside Marina using your product code and session code. Download and review student work book and transaction set for Seaside Marina. Complete entries for June 28 on paper.	
1/20	3	Seaside Marina	Enter June 28 th entries in Seaside Marina program. Complete June 29 th and 30 th entries on paper.	
1/22	4	Seaside Marina	Enter June 29 th and 30 th entries in Seaside Marina software. Bring to class: Trial balance, adjusting entry material, AP schedule, AR schedule.	Professor will download SSM grades for trial balance.
1/27	5	Seaside Marina	Complete and enter adjusting entries into SSM software. Be sure AR and AP schedules balance with GL. Bring Seaside Marina balance sheet, income statement and adjusted trial balance to class.	Professor will download SSM grades for adjusting entries and subsidiary schedules.
1/29	6	Seaside Marina	Complete closing entries for Seaside Marina	Professor will download SSM grades for post-closing trial balance.
2/03	7	Research Assignment Exam Review		Research Assignment Part I (25 pts)
2/05	8	Exam		
2/10	9	Accounting transaction cycles. Porter's Value Chain: Business processes	Dunn et al. Textbook Chp 1: D1 & D2 Chp 2: A1: Value Chain (diagram model as shown in exhibit 2-2) Chp 3: A2: Movie theater	
2/12	10	Intro to Integrated Enterprise IS & REA Enterprise Ontology	Chp 4: A2	
2/17	11	REA Business process modeling	ER Diagram Review (on Blackboard) Chp 4: D2, D3, D4	
2/19	12	REA Business process modeling Relational Database Design: Converting to Database	Chp 4: A3 (using ER diagram format)	
2/24	13	Relational Database Design: Converting to Database	Chp 6, A3, Happy Thoughts Gift Shop Chp 6, D1-D4, D10	
2/26	14	Sales/Collection Business Process	Chp 8: pp. 199-219; All review & MC questions Also, see slides posted on BB	
3/03	15	Sales/Collection BP	Handout	Research Assignment Part II (50 pts)
3/05	16	Sales/Collection BP Queries	Handout	
3/10	17	Acquisition/Payment BP		REA Data Model Problem #1 (50 pts)
3/12	18	Acquisition/Payment BP	Posted slides and Chp 9: pp. 259-278; All review & MC questions Handout	
		Spring Break: 3/16-20		

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<i>Date</i>		<i>Topic</i>	<i>Class Preparation</i>	<i>Graded Assignments</i>
3/24	19	Acquisition/Payment BP Form Groups for Sys Fish Project		REA Data Model Problem #2 (75 pts)
3/26	20	Internal Controls Business Process Risks & Information Processing Risks COSO Framework	Chapter 14 Chp 14: A1, A3	
3/31	21	Internal Controls IT Risks and Controls General and Application Controls	Chp 14: A6 (based on Access)	
4/02	22	Internal Controls	Company report on IC material weaknesses.	
4/07	23	Internal Controls (Guest Speaker – Tentative)	Company report on IC material weaknesses (or, questions for speaker).	
4/09	24	Dynamics GP – Sample company, Fabrikam		Sys Fish Group Project (100 pts)
4/14	25	Research Assignment Dynamics GP	Informal Group Presentations on research assignment GP Exercise - Blackboard	Research Assignment Part III (100 pts)
4/16	26	Dynamics GP	GP Exercise - Blackboard	
4/21	27	Dynamics GP Lab Project Assign groups Distribute project requirements		
4/23	28	Guest Speaker	Questions for speaker	
4/28	29	Dynamics GP Lab Project	Determined by groups	
4/30	30	Dynamics GP Lab Project	Determined by groups	
5/04	31	Dynamics GP Lab Project Final Exam Review	Determined by groups	
5/07	32	Dynamics GP Lab Project	Groups – Informal reports	GP Lab Project
Final Exam May 12, Tuesday, 10:30-12:30				