



Standard Course Outline

ACCT 605 Seminar in Accounting Information Systems

Seminar in Accounting Information Systems

I. General Information

Course Number	ACCT 605
Title	<u>Seminar in Accounting Information Systems</u>
Units	4.0
Prerequisites	MAC Standing
Course Coordinator	
SCO Prepared by	Rod Smith
Date prepared/revised	May 2013

II. Catalog Description

Familiarization with accounting information systems analysis, design, development, and implementation. Studied through use and application of computers.

III. Curriculum Justifications

Building on information introduced in ACCT 480, Accounting Information Systems and Data Processing, this course is designed to familiarize the students with best practices for accounting information systems analysis, design, development, and implementation. This course addresses the following CBA learning goals.

1. Critical Thinking: Students will be able to demonstrate learning, critical thinking, and problem-solving skills, by analyzing and modeling business processes to facilitate improvements in internal control and the effective use of technologies.
2. Team & Interpersonal Skills: Students will plan and execute group projects.
3. Quantitative and Technical Skills: Students will learn and apply a variety of business analysis techniques.
4. Course-specific goals: Students will learn a variety of business process modeling and business analysis skills, requiring conceptual thinking, visual thinking, and imagination, and an understanding of business processes from an accounting viewpoint. Students will use business analysis tools and techniques to design business process changes to improve organization internal controls and use of technology.



IV. Course Objectives

After completing this course, students should be able to:

1. Analyze information flows in an organization and develop conceptual models of organizational relationships.
2. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques and business rules.
3. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques.
4. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.

V. Outline of subject matter

Module	Concept	Active Learning Tools
1	Organization as system of processes	Exercises; Cases
2	Business process modeling techniques; UML, BPMN, and dataflow modeling.	Exercises; Cases
3	Examination of business processes and reporting structures using modeling techniques	Exercises; Cases
4	Systems risks and controls; enterprise risk management; use of business rules to implement internal controls	Exercises; Cases
5	Managing business change and the application of information technology	Integrated project

VI. Methods of Instruction

This course is taught through lecture and class discussion of concepts and applications, case analysis and discussions, as well as computer-based simulations. Active interaction between the instructor and students is encouraged. The instructor will make appropriate use of corporate financial reports, group work, and a comprehensive project to enhance the learning process.

Instructors in planning the exams, and other grading procedures, should adhere to the relevant University Policy on [“Grades, Grading Procedures, and Final Assessments, Final Course.”](#)



The textbooks for this course should be chosen in accordance with the University Policy on textbooks. There are a number of appropriate textbooks for this course. The following suggestion is based on the special nature of a MAC course:

- Students will arrive at this course with a background in accounting.
- Students will have a level of maturity that will enable them to look at a broader picture via more advanced cases, simulations, group projects.
- Any textbook used for this course must be a graduate level textbook.
- Student knowledge should be evaluated using case studies and a variety of demanding projects.
- Examinations must be essay-type and/or problem solving questions and not use multiple-choice questions.

VII. Instructional Policy Requirements

The students are expected to comply with the universally accepted norms of considerate and courteous behavior, and with all University rules and policies found in the current University Catalog, including the Withdrawal Policy and Policy on Cheating and Plagiarism.

Students shall attend classes regularly and be responsible for all materials covered in class, regardless of their attendance. Make-up exams are strongly discouraged and will only be given with documented proof of an excused absence. The student should give earliest possible notification of an anticipated excused absence. The students refer to the specific university policy on these issues.

Instructors may adjust course assignments when necessary. The students should be notified about any changes and, whenever possible, consulted in advance about any changes.

Students with Disabilities: Students with disabilities are responsible for notifying their instructor as early as possible of their needs for an accommodation of a verified disability. A student with a disability is urged to consult with Disabled Student Services as soon as possible in order to identify possible accommodations to enhance academic success.