American Public University System

The Ultimate Advantage is an Educated Mind

School of Business
ACCT305
Accounting Information Systems
3 Credit Hours
8 weeks
Prerequisite: None

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Course Description | Grading Scale
Course Scope | Course Outline
Course Objectives | Policies
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Course Description (Catalog)

This course applies the practical application of accrual-basis accounting through the use of accounting software. Students will gain experience in integrated software designed to handle general ledger, accounts payable, accounts receivable, financial statement analysis, fixed assets, sales order processing, inventory, and payroll.

Course Scope

Students will explore various topics in AIS to understand and use technologies in making decisions in specialized areas of the accounting profession, such as managerial accounting, financial accounting, auditing, and tax accounting. Topics include types of AIS applications and systems, technologies and database concepts, internal control issues, audit issues, and systems development issues and current trends in AIS.

Course Objectives

After successfully completing this course, you will be able to:

1. Examine how an AIS can add value to an organization, and its role in company strategy and decision making.
2. Utilize the data processing cycle, data collection and processes, types of information output, and enterprise resource planning (ERP).
3. Create and use data flow diagrams and flowcharts to understand, evaluate, and document information systems.
4. Explain the fundamental concepts, importance and use of database systems.
5. Describe the threats and computer fraud faced by modern information systems.
6. Compare and contrast computer attack, abuse tactics, and types of malware.
7. Identify and explain the tools and controls used in information systems controls.
8. Differentiate control concepts and frameworks in the internal environment of a company.
9. Describe audit work, audit process, and evaluation of internal control.
10. Identify the business activities and information processing operations in the revenue, expenditure, production and human resources management (HRM)/payroll cycles, and general ledger.

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Course Delivery Method

This course, delivered via distance learning, will enable students to complete academic work in a flexible manner, completely online. Course resources and access to an online learning management system will be made available to each student. Online assignments are due each week as noted and include forum questions (accomplished in groups through a threaded forum), examinations, and individual assignments submitted for review by the Faculty Member. Assigned faculty will support the students throughout this eight-week course.

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Course Resources

Required Course Textbook


Additional Resources

In Resources, you will find the following:

Websites

In addition to the required course texts the following public domain Websites are useful. Please abide by the university's academic honesty policy when using Internet sources as well. Note web site addresses are subject to change.

<table>
<thead>
<tr>
<th>Site Name</th>
<th>Website URL/Address</th>
</tr>
</thead>
</table>
STUDENT WARNING: This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

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American Psychological Association (APA) | http://www.apastyle.org/
Purdue Online Writing Lab | http://owl.english.purdue.edu/owl/resource/560/01/
Turnitin | http://www.turnitin.com

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#### Evaluation Procedures

<table>
<thead>
<tr>
<th>Grade Instruments</th>
<th>Points</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forums (Week 1-7)</td>
<td>100 points each</td>
<td>28</td>
</tr>
<tr>
<td>Assignments (Week 1-7)</td>
<td>100 points each</td>
<td>28</td>
</tr>
<tr>
<td>Quizzes (Week 1-6)</td>
<td>100 points each</td>
<td>18</td>
</tr>
<tr>
<td>Comprehensive Quiz (Week 7)</td>
<td>100</td>
<td>20</td>
</tr>
<tr>
<td>Week 8 Project</td>
<td>100</td>
<td>6</td>
</tr>
<tr>
<td><strong>Final Course Grade</strong></td>
<td><strong>100</strong></td>
<td></td>
</tr>
</tbody>
</table>

#### Forums

Please join the forums during weekly sessions. Students must post a main response to the weekly discussion question by Day 3, and at least two replies to other students by Day 7. Active participation is required by replying to classmates during the week of discussion. Therefore, replies after the end of the each week will not be graded. The forums are for student interaction and submitting input after the end of the week serves no learning objectives and does not constitute as participation. Students should demonstrate their own knowledge in the forums and avoid copying and pasting from web sites.

Your grade earned for your responses will be based on the Forums Grading Criteria:

<table>
<thead>
<tr>
<th>Guidelines</th>
<th>Forum Requirements</th>
</tr>
</thead>
</table>
| **Quality Guidelines (50%)**: | • All discussion questions are answered completely.  
• Responses are original in content with a minimum of one external reference.  
• All posts demonstrated analysis of the topic.  
• Responses to classmates are significant and advanced the discussion. |
| **Participation Guidelines (30%)**: | • Main response is posted by Day 3.  
• Main response is no less than 250 words.  
• Reply to at least two of their classmates by Day 7.  
• Responses to classmates are at least 100 words. |
| **Clarity, Organization & Professionalism Guidelines (20%)**: | • Responses were organized and logical.  
• No spelling or grammatical errors.  
• References were used and cited properly.  
• Appropriate language, respect and consideration toward
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Assignments
Assigned chapter problems must demonstrate an understanding and thorough application of chapter objectives. Detailed assignment requirements are provided in "Assignments". Your assignments will be completed using Microsoft Word and/or Excel. Ensure that your work is organized and properly format written responses to APA 6th edition.

Please name your assignment file as "LastnameFirstinitial-ACCT305-wk#," and submit by midnight EST, Day 7.

Your homework exercises/problems will be evaluated according to the following Homework Grading Criteria:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Homework Problems Grading Criteria</th>
</tr>
</thead>
</table>
| 90-100% | • Assigned exercises/problems are completed in full.  
  • Work demonstrates effective application of the concepts/principles covered in the chapter.  
  • Work thoroughly explains answers and calculations.  
  • Solutions are calculated with no errors or insignificant errors. |
| 80-89% | • Assigned exercises/problems are completed in full or are significantly complete.  
  • Work demonstrates effective application of most concepts/principles covered in the chapter.  
  • Work thoroughly explains most answers and calculations.  
  • Solutions are calculated with insignificant errors. |
| 70-79% | • Assigned exercises/problems are mostly complete.  
  • Work demonstrates effective application of some concepts/principles covered in the chapter.  
  • Work explains some answers and calculations.  
  • Solutions are calculated with significant errors. |
| 60-69% | • Assigned exercises/problems are fairly complete.  
  • Work demonstrates effective application of a few concepts/principles covered in the chapter.  
  • Work explains a few answers and calculations.  
  • Solutions are calculated with significant errors. |
| 0-59% | • Assigned exercises/problems are less than 50% complete.  
  • Work does not demonstrate effective application of the concepts covered in the chapter.  
  • Work submitted does not thoroughly explain answers and calculations.  
  • Solutions are not calculated or are calculated with significant errors. |

Writing Assignment (Week 5)
The writing assignment will demonstrate writing across the curriculum responding to the topic selected in a 600-750 words paper, not including title page and reference page (abstract not required). Your paper must follow APA 6th edition format. Please name your assignment file as "LastnameFirstinitial-ACCT305-wk#," and submit by midnight, Day 7.
You are required to have your writing assignment reviewed by Turnitin. Both, your paper and the Turnitin Originality Report, must be submitted Week 5 assignment. Please review the Turnitin section at the end of the Syllabus. Additional setup and instructions are available in Additional Resources.

Your assignment will be evaluated according to the following Writing Assignment Grading Criteria:

<table>
<thead>
<tr>
<th>Guidelines</th>
<th>Writing Assignment Requirements</th>
</tr>
</thead>
<tbody>
<tr>
<td>Content (60%)</td>
<td>• Response demonstrate a clear understanding of the key elements of assignment questions.</td>
</tr>
<tr>
<td></td>
<td>• Responses thoroughly cover the elements in a substantive manner.</td>
</tr>
<tr>
<td></td>
<td>• Response demonstrates critical thinking and analysis.</td>
</tr>
<tr>
<td></td>
<td>• Content is complete and accurate.</td>
</tr>
<tr>
<td></td>
<td>• Introduction and conclusion provides adequate information on the given topic.</td>
</tr>
<tr>
<td>Organization (20%)</td>
<td>• Paper structure is clear and easy to follow.</td>
</tr>
<tr>
<td></td>
<td>• Ideas flow in a logical sequence.</td>
</tr>
<tr>
<td></td>
<td>• Introduction provides a sound introduction to the topic and previews major points.</td>
</tr>
<tr>
<td></td>
<td>• Paragraph transitions are logical and support the flow of thought throughout the paper.</td>
</tr>
<tr>
<td></td>
<td>• The conclusion thoroughly reviews the major points.</td>
</tr>
<tr>
<td>Writing Style, Grammar, APA Format (20%)</td>
<td>• Sentences are well constructed, complete, clear, and concise.</td>
</tr>
<tr>
<td></td>
<td>• Words used are specific and unambiguous.</td>
</tr>
<tr>
<td></td>
<td>• The tone is appropriate to the content and assignment.</td>
</tr>
<tr>
<td></td>
<td>• Grammar, spelling and punctuation are correct.</td>
</tr>
<tr>
<td></td>
<td>• APA guidelines (6th edition) are followed, such as headers, citations, references, etc.</td>
</tr>
<tr>
<td></td>
<td>• Effective use of aids, such as sections, summaries, table of contents, indices, and appendices (if appropriate)</td>
</tr>
</tbody>
</table>

**Quizzes**
The Quizzes will consist of 20 multiple choice questions of the chapters covered during each week. Each quiz is accessible only once and is available for a 1.5-hour time period. Once a quiz is accessed, you will not be able to access it again if you disconnect. Therefore, allocate time to complete your quiz. Weekly quizzes must be submitted by midnight EST, Day 7.

**Comprehensive Quiz**
The Comprehensive Quiz will consist of 30 multiple choice questions covering all the chapters assigned. The exam will be accessible only once. Once the exam is accessed, you will not be able to access it again if you disconnect. The Final Exam is due by midnight EST, Day 6, Week 7.

**Week 8 Project**
The Week 8 Project requires you to complete Case 7-1 on pages 214-215 in Chapter 7 of the textbook in a 4-5 page paper, not including title page and reference page (abstract not required). Your paper must follow APA 6th edition format. Please submit by midnight, Day 7, Week 8.
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You are required to have your Week 8 Project reviewed by Turnitin. Both your paper and the Turnitin Originality Report must be submitted to the Week 8 Project in the Assignments section of the courseroom. Please review the Turnitin section at the end of the Syllabus. Additional setup and instructions are available in Additional Resources.

The Week 8 Project will be graded according to the same rubric as the Week 5 Assignment.

Submission of assignments and grading
Be sure to turn in assignments and exams as scheduled. Assignments will be graded within five days after the end of the week according to APUS policy. If your assignment is submitted after the weekly grading, it will be graded during the next grading period for our class. It is preferred that students refers to the 8-Week Course Outline for a weekly schedule of assignments and their due date. Assignments submitted three days after their due date will be assessed a 10% late penalty.

Refer to the Student Handbook for policies relevant to academic honesty and other procedures and policies related to this course. Refer to Online Resource Center for any research assistance. Plagiarized papers or incidents of academic dishonesty will receive an F.

APUS Grading System

<table>
<thead>
<tr>
<th>Grade</th>
<th>Quality Points/ Grading Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>4.0/100 - 94</td>
</tr>
<tr>
<td>A-</td>
<td>3.67/93 - 90</td>
</tr>
<tr>
<td>B+</td>
<td>3.33/89 - 87</td>
</tr>
<tr>
<td>B</td>
<td>3.0/86 - 84</td>
</tr>
<tr>
<td>B-</td>
<td>2.67/83 - 80</td>
</tr>
<tr>
<td>C+</td>
<td>2.33/79 - 77</td>
</tr>
<tr>
<td>C</td>
<td>2.0/76 - 73</td>
</tr>
<tr>
<td>C-</td>
<td>1.67/72 - 70</td>
</tr>
<tr>
<td>D+</td>
<td>1.33/69 - 67</td>
</tr>
<tr>
<td>D</td>
<td>1.0/66 - 64</td>
</tr>
<tr>
<td>D-</td>
<td>.67/63 - 60</td>
</tr>
<tr>
<td>F</td>
<td>0.0/59 - 0</td>
</tr>
</tbody>
</table>

Please see the Student Handbook to reference the University’s grading scale.
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<table>
<thead>
<tr>
<th>1</th>
<th>Information Systems</th>
<th>Overview Of Business Processes</th>
<th>add value to an organization, and its role in company strategy and decision making. 2. Utilize the data processing cycle, data collection and processes, types of information output, and enterprise resource planning (ERP).</th>
<th>Chapters 1 &amp; 2</th>
<th>In Course Resources: Lectures Power Points Book Companion Site</th>
<th>Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7. Assignment Problems: 1.8, 2.3, 2.5 Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7. AIS in Action Test your knowledge with the quiz at end of chapter. Quiz 20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Systems Documentation Techniques Relational Databases</td>
<td>3. Create and use data flow diagrams and flowcharts to understand, evaluate, and document information systems. 4. Explain the fundamental concepts, importance and use of database systems.</td>
<td>Text Readings: Chapters 3 &amp; 4 In Course Resources: Lectures Power Points Book Companion Site</td>
<td>---</td>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>3</td>
<td>Computer Fraud And Abuse Techniques</td>
<td>5. Describe the threats and computer fraud faced by</td>
<td>Text Readings: Chapters 5 &amp; 6</td>
<td>Forum Question</td>
<td>---</td>
<td>---</td>
</tr>
</tbody>
</table>

**Forum Question**

Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7.

**Assignment**

Problems: 3.2, 4.1

Refer to Course Assignments for additional instructions. Submit by midnight EST, Day 7.

**AIS in Action**

Test your knowledge with the quiz at end of chapter.

**Quiz**

20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7.
| 4 | Information Systems Controls For Systems Reliability  
Part 1: Information Security   
Part 2: Confidentiality, Privacy, Processing Integrity, And Availability | 7. Identify and explain the tools and controls used in information systems controls. | In Course Resources: 
Lectures  
Power Points  
Book Companion Site | Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7.  
Assignment 
Problems: 5.2, 6.4, 6.8  
Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7.  
AIS in Action  
Test your knowledge with the quiz at end of chapter.  
Quiz  
20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7.  
Forum Question  
Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7.  
Assignment 
Problems: 8.4, 9.5, 10.2  
Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7.  
AIS in Action  
Test your knowledge with the quiz at end of chapter.  
Quiz  
20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7.  
Forum Question  
Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7. | 5 | Control and Accounting Information Systems | 8. Differentiate control concepts and frameworks in the internal environment of | Text Readings: 
Chapters 8, 9 & 10  
In Course Resources: 
Lectures  
Power Points  
Book Companion Site |  
Forum Question  
Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7. |
| Auditing Computer-Based Information Systems | a company.  
9. Describe audit work, audit process, and evaluation of internal control. | In Course Resources: Lectures, Power Points, Book Companion Site | 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7.  
Assignment Problems: 7.1 (Writing Assignment)  
Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7.  
AIS in Action Test your knowledge with the quiz at end of chapter.  
Quiz 20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7. | 6 |
|---|---|---|---|
| The Revenue Cycles: Sales To Cash Collections  
The Expenditure Cycle: Purchasing To Cash Disbursements  
The Production Cycle | 10. Identify the business activities and information processing operations in the revenue, expenditure, production and human resources management (HRM)/payroll cycles, and general ledger. | Text Readings: Chapters 12, 13 & 14  
In Course Resources: Lectures, Power Points, Book Companion Site | Forum Question  
Submit main response (minimum 250-words to each forum) by midnight EST, Day 3, and respond to at least two other students’ posts by midnight EST, Day 7.  
Assignment Problems: 12.4, 13.6, 14.6  
Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7.  
AIS in Action Test your knowledge with the quiz at end of chapter.  
Quiz 20 Multiple Choice Questions. Quiz is accessible only once for a period of 1.5-hours. Submit by midnight EST, Day 7. | 7 |
| The Human Resources Management And Payroll Cycle | 10. Identify the business activities and information processing operations in the | Text Readings: Chapters 15 & 16 | Forum Question  
Submit main response (minimum |
### General Ledger And Reporting Systems

- Revenue, expenditure, production and human resources management (HRM)/payroll cycles, and general ledger.

### In Course Resources

- Lectures
- Power Points
- Book Companion Site

### Assignment

- Problems: 15.3, 16.8
- Refer to Course Assignments for detailed instructions. Submit by midnight EST, Day 7.

### AIS in Action

- Test your knowledge with the quiz at end of chapter.

### Week 7 Comprehensive Quiz

- 30 Multiple Choice Questions from chapters 1-16. Submit by midnight EST, Day 6.

### Final Exam

- Course Objectives 1 -10
- Chapters 1 - 16
- Forum
  - How will this course benefit your personal and/or professional development? What did you find most beneficial about the course?
  - (This is a non-graded discussion)

### Week 8 Project

- Complete Case 7-1 on pages 214-215 in Chapter 7. See Assignment for additional details.

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**Policies**

Please see the Student Handbook to reference all University policies. Quick links to frequently asked question about policies are listed below.

- Drop/Withdrawal Policy
- Plagiarism Policy
- Extension Process and Policy
- Disability Accommodations

**Citation and Reference Style**
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Note: Students will follow the APA 6th edition as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA 6th edition.

Late Assignments
Students are expected to submit classroom assignments by the posted due date and to complete the course according to the published class schedule. As adults, students, and working professionals, I understand you must manage competing demands on your time. Should you need additional time to complete an assignment, please contact your instructor before the due date to discuss the situation and determine an acceptable resolution. Routine submission of late assignments is unacceptable and may result in points deducted from your final course grade.

Netiquette
Online universities promote the advancement of knowledge through positive and constructive debate - both inside and outside the classroom. Discussions on the Internet, however, can occasionally degenerate into needless insults and “flaming.” Such activity and the loss of good manners are not acceptable in a university setting - basic academic rules of good behavior and proper “Netiquette” must persist. Remember that you are in a place for the fun and excitement of learning, and that does not include descent to personal attacks or student attempts to stifle the discussion of others.

Humor Note: Despite the best of intentions, jokes and – especially - satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add “emoticons” to help alert your readers: ;-), : ), ☺, etc.

Disclaimer Statement
Course content may vary from the outline to meet the needs of this particular group.

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Academic Services

The Online Library is available to enrolled students and faculty from inside the electronic campus. This is your starting point for access to online books, subscription periodicals, and Web resources that are designed to support your classes and are generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to librarian@apus.edu.

- **Charles Town Library and Inter Library Loan:** The University maintains a special library with a limited number of supporting volumes, collections of our professors’ publications, and services to search and borrow research books and articles from other libraries.
- **Electronic Books:** You can use the Online Library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- **Electronic Journals:** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- **Tutor.com:** AMU and APU Civilian and Coast Guard students are eligible for 10 free hours of tutoring provided by APUS. Tutor.com connects you with a professional tutor online 24/7 to provide help with assignments, studying, test prep, resume writing, and more. Tutor.com is tutoring the way it was meant
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The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. These are specially tailored for academic research at APUS:

- Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name or navigate by school.
- Course Lib-Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., ACCT100) or class name.

If a guide you need is not available yet, let us know by emailing the APUS Library: librarian@apus.edu.

Turnitin.com

You are required to have your writing assignment reviewed by Turnitin before you submit it to the professor. Please review Course Resources for Turnitin Instructions.

Turnitin.com is an excellent resource to check the content and quality of writing assignments and to avoid plagiarism. Students are required to create an account and submit all writing assignments to Turnitin.com. An Originality Report will be generated upon paper submission, which must be submitted with your assignment. **Writing Assignments will not be graded if the Originality Report is not submitted to the assignment drop box with the assignment.** Your instructor will provide you with a course ID and password to enroll in the class.

The Originality report does not actually recommend changes. It does point out where you may need to add a citation or quotation marks (if not already cited). Once you use it a few times, you will appreciate this tool, as it will assist you in improving quality and content, as well as avoid plagiarism. Your goal is to keep direct quotations to a minimum and to make sure that you do not just cut and paste material. Ensure that all your references are cited. **A report less than 25% similarity index is acceptable for undergraduate level work.**

Turnitin access codes
class ID: See course Announcement for details
password:

Selected Bibliography

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