

ACC 380K.13 - INFORMATION SYSTEMS FOR ACCOUNTING CONTROL (ITAC) Summer 2009

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Class Meetings: 71030 TTH 1:00 - 3:30 GSB 2.120
Office Hours: MTWTh 3:30-4:30
and by appointment

Course Objectives:

This course explores theoretical and practical approaches to the analysis, design, and implementation of computerized accounting systems. Emphasis is placed on the design of business processes, the creation of the accounting records, and development of system controls.

At the end of the course, students will be able to:

- Identify the events involved in an organization's business processes and understand how these processes interact with the organization's accounting system;
- Analyze a business transaction and develop appropriate business processes and accounting records to support the transaction;
- Identify risks present in a business process and recommend internal controls to ensure that transactions are executed as expected and that the accounting records are reliable.

REQUIRED MATERIALS:

Accounting Information Systems: Controls and Processes, 1e; Leslie Turner & Andrea Weickgenannt; John Wiley & Sons, 2008; ISBN: 978-0-471-47951-2.

COMPUTER SOFTWARE:

Several of the class assignments require that you have access to a computer on which you can install MS Windows-based programs. If you do not have this capability, please let me know as soon as possible.

We will use Microsoft Access 2007 in homework assignments this term. Because Access 2007 files are not downwardly compatible with previous versions of the software and because the program interface has been extensively re-engineered, if your computer is using a previous version of Access, you should upgrade to Access 2007. Access 2007 is available as part of the Office Professional suite of programs at the Campus Computer Store (<http://www.campuscomputer.com>) is very reasonably priced.

OTHER MATERIALS:

The class Blackboard site will be used for posting assignments and supplemental reading materials. From time to time, discussion forums will be established to answer questions about assignments. I also use the Blackboard email to send announcements to the class. Blackboard uses the email address you have specified in the UT-Austin Registrar's system, **so please log on to UTDirect to make sure that your preferred email account is correctly recorded.**

GRADING:

Grades will be assigned based on the following:

Exam I	AIS Design & Control	110 pts	22%
Exam II	AIS Technology	120 pts	24%
Exam III	AIS Processing Systems	110 pts	22%
	Manual Practice Set	40 pts	8%
	Access Assignment (Parts I & II)	60 pts	12%
	SAP Assignment	40 pts	8%
	Homework & Class Participation	<u>20 pts</u>	<u>4%</u>
	Total	500 pts	100%

There are no provisions for missing or replacing the course exams. Please plan now to be present for all exams. Special problems, if any, will be handled on an individual basis.

HONOR CODE:

I strongly support the Honor System as described in the "Policy Statement on Scholastic Dishonesty in the MPA Program" as described online at <http://www.mcombs.utexas.edu/mpa/honesty.asp>. Please read the policy and then submit the acknowledgement form available in the Assignments folder of the class Blackboard site under the title "Scholastic Dishonesty Policy Acknowledgement." If at any time during the term the application of the honor code to specific assignments is unclear, it is your responsibility to request clarification.

ACC 380K.13 Assignment Schedule – Summer 2009

	DAY	DATE	TOPIC	
1	TH	6/4	Ch 1	Overview of Business Processes & the Accounting Cycle
2	T	6/9		Transaction Processing in a Manual Environment
3	TH	6/11		Documenting Business Processes,
4	T	6/16	Ch 2 Ch 3	Computerized Transaction Processing Ethics, Fraud, & Internal Control
5	TH	6/18	Ch 4	Internal Controls in IT Systems
6	T	6/23		Internal Controls in IT Systems, cont'd
	W	6/24	Exam I	Chapters 1-4, 6:00-8:00 p.m., GSB 2.126
7	TH	6/25	Ch 13	Data & Databases, Introduction to Access
8	T	6/30	Ch 4	Data & Databases, cont'd Internal Controls in IT Systems
9	TH	7/2		Internal Controls in IT Systems, cont'd
10	T	7/7	Ch 14	E-commerce & E-business
11	TH	7/9	Ch 15	IT Infrastructure for E-Business (ERP Systems) & Introduction to SAP
	M	7/13	Exam II	Chapters 4, 13, 14, & 15; 6:00-8:00 p.m., UTC 4.104 & UTC 4.110
12	T	7/14	Ch 8	Revenue Processes
13	TH	7/16	Ch 9	Expenditure Processes
14	T	7/21		No class
15	TH	7/23		No class
16	T	7/28	Ch 12	Administrative Processes & Controls (General Ledger)
	TH	7/30	Exam III	Chapters 8, 9, & 12; 1:00-3 :30 p.m.; Room TBA