

COLLEGE OF THE HOLY CROSS  
Accounting Information Systems  
ECOA 285  
Fall 2005

Professor: Karen Teitel  
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Office hours: Mondays and Wednesdays, 3:30-4:30 p.m.  
Tuesdays, 9:00-11:00 a.m. and 3:00-4:30 p.m.  
Other times by appointment

Course objectives

The objective of this course is to introduce you to the theory and concepts of information systems. This will entail investigating the definition of information systems, design of systems, system documentation, internal controls over the systems and accounting processes within the information system environment. Throughout the semester we will also address ethical issues related information systems. A secondary objective of this course is to expose you to different spreadsheet, database and accounting software packages.

Through the use of lectures, in-class exercises and a comprehensive semester long project, we will gain a basic understanding of accounting information systems. Most classes will include a lecture designed to illustrate the more complex aspects of the topic under consideration. We will then work a series of discussion questions and problems on the topic. Students are expected to participate in class discussions and contribute to the solution of problems during class. We will also solve a number of problems using the computers in the Stein Computer lab.

Please come to my office to ask questions about the material or to review the problems. Work problems and discuss the material with your fellow students. I cannot overemphasize the importance of asking questions. The material is complex and will require your full attention. Those of you who are planning to pursue careers in public accounting are sure to see these same topics on the CPA exam in a few years.

Textbooks

*Accounting Information Systems*, 6<sup>th</sup> Edition, 2005 U. J. Gelinas, S. G. Sutton and J. E. Hunton, Thomson South-Western, Mason, Ohio.

*Acquiring, Developing & Implementing Accounting Information Systems*, 6<sup>th</sup> Edition, 2005 U. J. Gelinas, S. G. Sutton and J. E. Hunton, Thomson South-Western, Mason, Ohio.

*Comprehensive Assurance and Systems Tool: An Integrated Practice Set*, 2005, F. A. Buckless, L. R. Ingraham and J. G. Jenkins, Pearson Education, Upper Saddle Rive, New Jersey.

### Policy on Academic Honesty

Integrity and character have long been the hallmarks of the accounting profession. Students wishing to succeed in the future do well to follow a code of honor where they promise to do their own work and give credit to others when they rely on their work. One of the primary objectives of this course and a liberal arts education is to teach you to think critically. If you simply 'copy' the work of others, you are shortchanging yourself and not getting everything you can out of your education. You will be required to submit your own work if you wish to receive credit for the assignment.

### Grading

In order to succeed in this course, you must carefully read each chapter and work the problems presented in the text book. We will complete many of the discussion questions and problems in class. Some problems will be assigned and reviewed in class, others will be assigned and collected for a grade. Some problems will be solved and presented to a hypothetical client in memo form. In addition to the end of chapter problems, students will complete a semester long project called the "Comprehensive Assurance & Systems Tool" (CAST) which will require students to use spreadsheet, database and accounting software packages. Students will also be expected to actively participate in the Excel lab sessions held during the semester. Completion of assigned problems, the semester long project and participation will contribute to your course grade. The majority of the course grade will be based on four examinations and a comprehensive final examination.

Grading for the semester will be based on the following formula:

Assigned homework, memos, project and lab participation	15%
Exam #1	15%
Exam #2	15%
Exam #3	15%
Exam #4	15%
Final Exam	<u>25%</u>
Total	<u>100%</u>

The attached schedule details the class assignments and examination dates. Please note the special lab sessions listed on the schedule. Assigned problems, type-written memos, and projects will be collected in class on the scheduled due date. No late assignments will be accepted unless arrangements have been made in advance.