

## MGMT 350 ACCOUNTING INFORMATION SYSTEMS

Welcome to the course preview page for Mgmt 350 Accounting Information Systems. My name is Larry Paquette and I am the instructor for this course and hope that you enroll in this course. I think that you will find online learning both interesting and challenging. The following is some information about the course that I hope you will find useful.

### **Course Description**

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Accounting Information Systems introduces you to the procedures, internal controls and technology necessary in contemporary information systems to capture, process, and communicate financial and managerial accounting information useful for decision-making. The practice of accounting has been impacted by emerging technology, particularly microcomputers. The role of the micro as a stand-alone information system as well as a link to the corporate mainframe maintained by the corporation will be explored.

### **Course Objectives**

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The primary purpose of this course is to provide students with knowledge they can apply to the use, audit, and design of accounting information systems in a variety of organizations. Specific objectives include gaining:

- an understanding of the patterns of flow of accounting data, the processing of the data and the resulting reports;
- an exposure to the database approach to accounting systems while actively interpreting, designing and creating Access tables, queries, forms, and reports
- knowledge of the principles of internal control and their application to information systems including emerging issues related to Sarbanes-Oxley.
- a familiarity with the tools of accounting systems work such as flowcharting, SDLC, etc.

### **Required Reading**

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1. Various publications on the web.
2. Building Accounting Systems Using Access 2003 by James Perry and Gary Schneider  
Copyright 2005 South-Western a division of Thomson Learning ISBN (0-324-20740-9)
3. JB Parts An Integrated Accounting/Auditing Application by L.R. Paquette  
to be distributed electronically.

### **Class Format and Grading**

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Your course grade will be computed as follows:

Project/Homework/Assignments/Quizzes 10 @ 10 points	100 Points
Final Exam	50 Points

Let's take a look at what's ahead for you in this course. In an effort to save you some money you will only have to purchase one text. I am also delaying use of it for several weeks so that you have an opportunity to

purchase it from various outlets. In addition to the text I will supplement it with readings found on the web, as well as, a hands-on case that I have developed.

We will begin by looking at topics such as the systems development lifecycle (SDLC), which is a framework used to develop systems in general as well as accounting systems. A key factor that has impacted accounting systems of late is passage of the Sarbanes-Oxley act (SOX). We will especially focus on the role that section 404 of this act has had on the accounting profession. This section looks at internal controls that need to be in place. The benchmarks used to evaluate a companies IC framework was developed by COSO and we will study this framework as well. A widely used tool to document IC is flowcharting and we will use EXCEL and/or VISIO to document the flow of data in a typical accounting system.

After developing this broad context for accounting systems you will become a more active participant. We will work with EXCEL and ACCESS extensively through the remainder of the course. This will be accomplished via the case that I have developed as well as the text for the course. These tools have become indispensable in the practice of accounting. As we work with this software we will be ever mindful of controls that should or can be implemented. I hope that this course proves to be a positive learning experience and look forward to working with you during the semester.

Laurence R. Paquette, PhD, CMA

