

***Kuwait University***

***College of Business Administration***

***Accounting Department***

**Course Syllabus**

**ACCT 444: Accounting Information Systems**

**SPRING 2020**

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**Class hours**: Sunday – Tuesday - Thursday

**From:** 2:00pm to 2:50 pm (01A)

3:00pm to 3:50pm (02A)

**Office Hours:** Sun – Tues - Thurs from 1:00pm to 2:00pm or by appointment

**CBA Vision:**

*To be the leading provider of quality business education in the region.*

**CBA Mission:**

*As part of Kuwait University, the leading national institution of higher education, the College of Business Administration is committed to providing quality business education, engaging in research and community services to contribute to the socio-economic development of the country.*

# Course Description

*Principles of Information System analysis and design as related to accounting systems. Include coverage of basic concepts of Information Technology (IT), online auditing issues, computer crime and fraud, and auditing of accounting information systems.*

# Course Objectives

By the end of the semester, you should be in a position to:

* Understand the role of both accountants and accounting information systems in organizations.
* Have a good understanding of typical business process in organizations.
* Be able to design and create databases for accounting systems.
* Gain appreciation of the internal controls and network security issues
* Understand the basic concepts of computer fraud and auditing accounting systems

# AACSB Undergraduate Program Learning Goals:

**LG3. IT and Computer Skills:** A CBA graduate shall demonstrate capabilities in using general-purpose computer applications

**Student Learning Objectives:**

3.1. Use a word-processing application to type and format a business document.

3.2. Use a data-processing application to analyze or solve a business problem.

3.3. Use a presentation-making application to prepare a slideshow for a business issue.

**LG4. Communication Skills:** A CBA graduate shall be able to communicate effectively in a wide variety of business settings*.*

**Student Learning Objectives:**

4.1. Deliver clear, concise, and audience-centered presentations.

4.2. Write clear, concise, and audience-centered business documents.

**LG5. Analytical Skills:** A CBA graduate shall be able to apply quantitative and qualitative methods to solve business problems.

**Student Learning Objectives:**

5.1. Use appropriate tools to solve a given business problem.

5.2. Analyze business problems using suitable business theories and techniques.

5.3. Structure logic and frame quantitative analysis to solve business problems.

# Policies

***You are responsible for knowing these policies***

***“I didn’t know” is not an excuse***

* ***Respect.*** Respect is number one priority. Show respect and you will be treated with respect. Do not chit chat in class, do not use cell phone in class, come prepared and show you did some effort.
* ***Cheating***. All of the following acts will be considered as cheating:
* Presenting work that you copied from someone else as yours
* Talking to others during exams or quizzes
* Looking over someone else's exam during the exam or quizzes
* Using your mobile phone during exams or quizzes (regardless of what are you using it for)
* Communicating with anyone else during any quiz or exam
* **Punishment for cheating is as follows (from the university guidelines)**
  + Students will be given an F for ALL of their classes for that semester
  + Students can also be denied class registration for the next semester
* ***Class Time***. Be on time for the lecture, I will not lock the door or not allow you to enter if you arrive late, but I will take note and this might affect your final curve
* ***Make-up Exams.*** Make-up Exams will be given for missed exams **only** with a University approved excused absence.
* ***Professor – Students Communication***. For ease of communication between us, I will post announcements in twitter and myU related to my classes.
  + Twitter: @mas2rs
  + myU: mas2rs
* ***Disability***. Any student who has a need for accommodation based on the impact of a disability should contact me privately to discuss the specific situation NO later than the first week. You should contact the Dean of Students Affairs Office for proper documentation to maintain an individualized service plan of accommodations.

# Class Materials:

**Required Text:**

Accounting Information System, 13th Edition, by Romney and Steinbart. (Global Edition)

# Grading

The grades for this class are distributed as follows:

|  |  |
| --- | --- |
| Grade | Activity |
| 20 | Project / Presentation |
| 40 | 2 Midterm Exams |
| 40 | Final Exam |
| **100** | **Total** |

Grades will be posted on my website: [www.aalawadhi.com](http://www.aalawadhi.com) under your course section

# Grade distribution

|  |  |
| --- | --- |
| Range | Grade |
| >= 95 | **A** |
| 90-94\ | **A-** |
| 87-89 | **B+** |
| 83-86 | **B** |
| 80-82 | **B-** |
| 77-79 | **C+** |
| 73-76 | **C** |
| 70-72 | **C-** |
| 65-69 | **D+** |
| 60-64 | **D** |
| <= 59 | **F** |

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# Tentative Class Outline\*

|  |  |  |
| --- | --- | --- |
| Week | Chapter | **Topics** |
| Day 1 |  | ***Introduction*** |
| Week 1 | 1 | Accounting Information Systems: An Overview |
| Week 1 | 2 | Overview of Transaction Processing and Enterprise Resource Planning Systems |
| Week 2 | 4 | Relational Databases |
| Week 5 | First Midterm Exam  Chapters 1,2,4 | |
| Week 6&7 | 12 | The revenue cycle |
| Week 7&8 | 17 | Database Design Using the REA Data Model |
| Week 8&9 | 18 | Implementing an REA Model in a Relational Database |
| Week 9 | Second Midterm Exam  Chapters 12,17,18 | |
| Week 9&10 | 5 | Computer Fraud |
| Week 11 | 8 | Controls for Information Security  Chapter 8: Pages 254 – 256 & 259 – 276 |
| Week 12 | 9 | Confidentiality and Privacy Controls  Chapter 9: Pages 286 – 291 & 295 – 296 |
| Week 13 | 10 | Processing Integrity and Availability Controls  Chapter 10: Pages 312 – 324 |
| Final Exam | | |

\* This tentative schedule is subject to changes.