Course Number: ACCT 5355

Course Name: Advanced Accounting Information Systems

Instructor: Dr. Rabih Zeidan

Office: Dr. Rabih Zeidan – Faculty Center 140

Phone: Dr. Rabih Zeidan - (361) 825-5690

Office Hours: Six hours per week as posted


Prerequisites: Accounting foundation courses or their equivalent. (Including Accounting Information Systems 3355)

Course Description:

A study of current topics in accounting information systems. Topics include the role of accounting information systems and their applications in a variety of computer environments including the Internet, service organizations, and centralized and decentralized environments.

Learning Objectives:

By the end of this course, the student will be able to:

- identify and describe basic computerized information systems concepts
- gain an understanding of the methods auditors use to assess control risk in computerized accounting systems
- identify and describe the general and application controls found in computerized accounting systems and the methods used to assess risk for these controls
- identify, describe and assess systems development and documentation controls and how they impact computerized accounting systems
- identify, describe hardware and systems software controls and how they impact computerized accounting systems
- understand system security controls and the impact of these controls on the overall reliability of computerized accounting information systems
• identify the auditor’s objectives in performing an audit of a computerized information system
• identify the techniques available to help the auditor test computer programs
• develop skills IS audit using ACL

Relationship to Other Coursework:

This course is intended to prepare you for careers in accountancy as preparers and users of business and accounting information. As an accounting professional you will play an important role in ensuring that the accounting systems you use, audit, or help design will deliver relevant and accurate information. This course takes a database approach to accounting information systems.

Instructional Methodology:

This course employs several instructional methodologies including but not limited to: lectures, class presentations and discussions, and in-class group problem-solving sessions.

Performance Evaluation and Grading:

Student performance evaluation may be based on midterms, the final exam, quizzes, homework, and other assignments. A sample of the relative weights of each of these components is as follows.

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>Exam</td>
<td>200</td>
</tr>
<tr>
<td>ACL Homework</td>
<td>25</td>
</tr>
<tr>
<td>ACL Access Solution</td>
<td>10</td>
</tr>
<tr>
<td>In-class Presentation (Group)</td>
<td>100</td>
</tr>
<tr>
<td>Research Paper (Group)</td>
<td>100</td>
</tr>
<tr>
<td>Participation (includes individual presentations)</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>535</td>
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A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: 0-59%. In some instances, a curve may be applied in determining letter grades.

Class Preparation:

Students are expected to read the assigned chapters prior to class and to be prepared to discuss issues and answer questions during class.

Oral and Written Communication Content:

AIS involves many judgment areas and classroom learning is enhanced by active discussion of the issues. Students are expected to come to class prepared to ask and
answer questions. AIS questions frequently do not have only one correct answer. Therefore students should be prepared to defend the conclusions they reach. Certain exams may include an essay component. In addition one or more writing assignments may be assigned.

**Technology Applications:**

This course will cover several topics with respect to computers and information systems. Students will have hands on assignments in both Microsoft Access and ACL.

**Attendance Policy:**

Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades.

**Academic Honesty:**

Students are expected to conduct themselves in accordance with the highest standards of academic honesty. Misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism (the presentation of the work of another as one's own work).

**Code of Ethics**

This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamu.edu). Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB.

**Disability Statement**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please call or visit Disability Services at (361) 825-5816 in Driftwood 101.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

**Summary of Topical Coverage:**

<table>
<thead>
<tr>
<th>Topic</th>
<th>Hours</th>
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Course Introduction .............................................................................................................. 1
Introduction to Information Technology Auditing .......................................................... 6
Ethical and Legal Issues in Information Technology Auditing ........................................... 3
Information Technology Risks and Controls ..................................................................... 3
Information Systems Network and Communication Risks .................................................. 3
E-Business Risks ............................................................................................................... 3
Computer Assisted Audit Tools and Techniques ................................................................. 9
Information Technology Auditing Standards .................................................................... 6
Fraud and Forensic Auditing .............................................................................................. 6
Testing and Review .......................................................................................................... 5
Total ................................................................................................................................ 45