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Accounting Information Systems

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INTRODUCTIONS

- Name
- Rutgers ID #
- Home Town or Country
- College and Fraternity/Sorority
- Computer Skills
- Work Experience
- Hobbies and Interests

SYLLABUS

- Memorandum
- Contact Information
- Objectives
- Background
- Grading
- Extra Credit
- Homework, Assignments and Presentations

SYLLABUS

- Participation
- Examinations
- Academic Integrity
- Withdrawal Policy
- University Closings
- About the Instructor
- *Note about Printing*

Course Objectives

What do you expect these to be?

Textbooks

■ We will use two textbooks:

- ★ An online textbook: “Accounting Information Systems: A Database Approach” from *Cybertext*
 - ◆ You need to set up an account for this straight away
 - ◆ Chapter 1 is due next Monday
 - ◆ Quiz 1 – which you will take ***on-line at Cybertext’s site*** is also due then
 - ◆ Email me if you need the password for check-payers
- ★ A regular book: “Building Accounting Systems using Access 2003”
 - ◆ You will not need this until October

On-Line Textbooks

- Material updated twice each year
- Typos and other errors corrected upon notification
- Material developed to meet RUTGERS requirements
- Browser may be used as a study aid (e.g., Ctrl-F, hyper-links)
- Hyper-links for enriched study context
- Carry a chapter at a time
- Save \$50!

Initial Computer Assignment

- Located at: <http://www.rci.rutgers.edu/~gillett>
 - ★ click to reach the biography
 - ★ click on the picture
 - ★ select Courses
 - ★ click on Fall 2005: Accounting Information Systems

- Blackboard:
<https://blackboard.newark.rutgers.edu>
 - ★ click on Assignments

Initial Computer Assignment

- Obtain an e-mail account
- Visit my Web Site
- Print the Syllabus
- Print the Timetable
- Print the Initial Computer Assignment
- Visit Blackboard and check the Discussion Board
- Obtain a textbook account – follow the link
- Register on my Student Database for Grading Purposes

Blackboard

- Rutgers Business School course web site
- Use netid and password
- If you have NOT been set up, send me email . . .
- Should show all courses for which you are enrolled

Email

- Be sure you have entered an email account that either you check regularly, or that is forwarded to one that you do check; you are responsible for any information sent to this address!

Why Accounting Information Systems?

- You already learned the principles of accounting – especially of recording transactions
- Intermediate Accounting teaches you the rules for financial reporting
- In class and in examinations, T-accounts suffice for all the problems you meet
- In the real world, we need practical methods for recording, maintaining and reporting large numbers of transactions
- We need a systematic approach . . .
- . . . and that's where AIS comes in!

Why Accounting Information Systems?

- A starting point is considering what are business enterprises, and how do they generate and use information
- That's where we will start next class
- Until then – what do YOU think an business enterprise is?

What is a business enterprise?

■ Discuss and propose definitions for:

- ★ Manufacture
- ★ Produce
- ★ Industry
- ★ Trade
- ★ Commerce
- ★ Profession
- ★ Practice
- ★ Business
- ★ Organization
- ★ Enterprise

The A.I.S. Class

- Will have an accountant's focus – technology chapters will be deferred till Thanksgiving
- Will be your broadest-based accounting class
- Requires hard work and commitment but is not rocket science
- Involves problem solving
- Requires you to accept change as a constant
- Requires a tolerance for ambiguity – you won't find right and wrong answers all the time

The Junior Year

- The Junior year is a whole new level of challenge
 - ★ Every one of you is an above average student
 - ★ Now your peer group is smarter too, and the competition is tougher
 - ★ Two years ago, most of you were High School kids
 - ★ In two years time, most of you will be working on someone's accounts!
 - ★ That is one BIG TRANSITION
 - ★ GOOD LUCK!!!