Project Purpose

To get information out of an accounting information system, students need to understand how data gets into the system, with appropriate controls to ensure data integrity.

Design a realistic project which integrates all three elements of accounting systems.

Student Feedback

“The queries were fun and realistic.”

“I was filling out an online order form and it hit me – I know how this works!”

Important Elements in an AIS Project

Data Storage
- Identify what data to store and where to store it
- Create an efficient database

Internal Controls
- Proper data types
- Appropriate input and edit controls

Information
- Query for answers to management and auditor questions
- Design easy-to-read reports

Possible Additional Elements
- Accounting Theory
- Critical Thinking
- Writing

Applicable AICPA Core Competencies
- Problem-Solving (Decision-Modeling)
- Measurement
- Communication (Reporting)
- Leverage Technology
- Project Management
The Project

Students are acting as accounting consultants and are given details about a small start-up company. After a few months of business, the company is looking for help creating a database to keep track of clients and sales contracts.

The students are given basic information about the company and its operations, and what information the owner would like to see. The students are also given the current paper documents the company uses. Based on that information, students must:

1) Determine what information to capture in the database, and design a schema to capture it.

   Once the schema is approved, students receive a spreadsheet file with three months of data to import into their database.

2) Create the database, implementing appropriate controls for the fields.

3) Design a client form, implementing appropriate controls on the form.

4) Design the reports the business owner requested.

5) Create queries to answer the questions the owner had, and also answer the question the student, as the consultant, had regarding the business. If desired for the project, report back to the owner in a professional business memo.