SAN DIEGO STATE UNIVERSITY

Charles W. Lamden School of Accountancy

Syllabus for ACCTG621
"Accounting Information Systems"
Spring 2014

Instructor Contact Information

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Office Hours

Tuesdays 1:00 – 3:00
Thursdays 2:00 – 3:00

Lab Hours – EBA113

Tuesdays 2:00 – 4:00

Prerequisites

Business Administration 650

Course Description (from the university catalog)

Application of accounting information systems to attain organizational objectives, improve planning and control at all levels of the organization. Systems analysis, design methodologies, tools, control frameworks and use of technologies in information systems.

Course Objectives

Accounting information systems are an integral part of every business and organization in existence today. Virtually every transaction that occurs within an organization impacts the accounting information system. The data gathered and stored within the accounting information system are essential to the proper control and evaluation of the organization.

With the advent of new regulations concerning the generation and control of accounting information, the accounting information system has become an even more important part of any organization. While the fundamentals of accounting, both financial and managerial are absolutely necessary, so is the understanding of how these fundamental concepts are implemented in an accounting information system.

To achieve the course objectives, you will study theory and principles about information systems, current technologies in computer hardware and software, the design and organization of database systems, the design and implementation of system controls, and accounting systems for large and small organizations. Understanding these concepts and principles prepares you for analyzing situations to uncover the fundamental relationships involved and organizing that knowledge into models or systems for internal and external decision making.

Course Learning Outcomes

1. Perform accounting cycle requirements for manual and electronic systems.
2. Understand the integration of business processes and the accounting information system.
3. Prepare business reports using accounting information systems.
4. Create and understand documentation of procedures and business processes.
5. Gain an understanding of internal controls and explore internal control frameworks (such as COSO)
6. Evaluate the strengths and weaknesses of a company's internal controls and how computerized information systems can strengthen (or weaken) those controls.
7. Recommend improvements for a company's internal controls.
8. Discuss computer fraud and the means to protect computerized information systems.
9. Understand regulatory guidelines to the accounting practice (such as SOX 2002).

MSA Program Goals

MSA students will graduate with:
- Communication Skills
- Group/Interpersonal Skills
- Ethics
- Research Skills
- Global/International Skills

ACCTG 621 contributes to these goals through its course learning outcomes above.

Textbook and Other Required Resources

Required:
1. Accounting Information Systems, 12th edition by Marshall Romney & Paul Steinbart, ISBN 978-0-13-255262-2, Prentice Hall. The companion website is also available at http://www.pearsonhighered.com/romney/, but not required for this course.
2. Various articles or other postings on our BlackBoard Learn site.

Add/Drop Policy

You are not allowed to add this course if you have missed the first class period. Also, any student who does not attend class during the first week of classes may be dropped from the course. February 4 is the last day that you can drop the course via the Webportal.

Use of Technology

Computer work is required throughout this course. We will be meeting in the computer lab, EBA113, which has a limited number of computers and monitors. Since much of our in-class work will utilize a computer, **you will need to (want to) bring your laptop to each class session** starting in week 3 unless I tell you otherwise. A PC-based computer is preferable to those with Apple operating systems as some of the software that we will be using either works better on a PC or will not work on an Apple machine at all.

During the semester, you may be asked to download and install software on your computer or to access systems online. Everyone's computer is set up a bit differently and you may experience technical difficulties. Therefore do not assume that everything will run smoothly every time and be sure to start assignments early to allow enough time to work through any glitches. The worse that can happen is that you get your assignment done and turned in before the deadline. Problem solving is a highly desirable

skill in the business world, so I expect you to do your own problem solving and work your way through any technical issues so that you can successfully complete your assignments. Some class time may be spent using the software, but do not expect to spend class time working through software download issues. Get help to resolve technical issues prior to coming to class.

Lab Computers:
When you do work on a lab computer, be sure to save your work on your USB "flash" drive. Delete any work files on the lab computer, clear the browser history, and empty the "trash can" before you leave the workstation. Also, be aware that users are not to alter the backgrounds, screensaver and desktop settings on the lab computers. Food and drink are not allowed in the lab.

Exams and Quizzes

There will be two exams; one approximately midway through the course and covering the topics from the first part of the semester and the comprehensive final exam covering all of the material in the course with greater emphasis on the materials at the end of the semester. Exams may include essay, short answer and other types of either subjective or objective questions and will contain questions on the text, lectures, and any activities or other content.

Quizzes may be announced or unannounced and may be either in-class or online at my discretion. Typically quizzes will test content from the textbook, but may also relate to other topics.

Assignments

There will be various assignments dealing with and integrating many of the concepts that we discuss in class. Some of them will be a bit more involved and will require considerable time and effort outside of the classroom. I am calling these major assignments and have described them below. Others may require a bit less time and might even be completed during class. Assignments may be done either individually or in a group and will be designated as such.

To receive credit for an assignment you must complete the assignment in the proper format, as per the instructions, and submit the assignment electronically before the deadline. Don't forget to also follow instructions regarding naming conventions for your submitted files as this facilitates the feedback process.

Failure to do any of the above results in a zero on the assignment.

Complete all assignments in a professional manner, so that the physical appearance is neat and orderly, the assignment is complete and your thoughts are organized in a logical sequence. Unless otherwise indicated, **handwritten documents are unacceptable**. Follow assignment instructions carefully to maximize your grade.

The following are brief descriptions of the major assignments in this course. These assignments comprise a large portion of your course grade, so you will want to allocate sufficient time to successfully complete them. Do not wait until the last minute to start these assignments, as they may require considerable time and effort.

1. Journal Entries Assignment (50 points): In this assignment you will analyze business transactions for a company, create the journal entries for these transactions, and post the journal entries to the general ledger in both Excel and the SAP system, (an integrated system used by most top-tier companies in the world). The accounting portion of this assignment should be a

review or refresher on journal entries in typical business situations. You should also be familiar with Excel basic functionality. If you are not, you will want to search for some of the many online tutorials available in Excel to complete the journal entries in Excel (a manual accounting system). Finally, you will enter your Excel entries into SAP for an illustration of journal entries in an automated system. This is an individual assignment.

2. Purchase-to-Pay (30 points): This assignment involves doing purchase transactions in the SAP system. This assignment stresses the control procedures that are used in SAP to assure the accuracy and completeness of the transactions.

3. Order-to-Cash (30 points): This assignment involves doing sales transactions in the SAP system. This assignment stresses the control procedures that are used in SAP to assure the accuracy and completeness of the transactions.

4. Segregation of Duties (50 points): The objective of this assignment is to determine the access controls for a specific set of business transactions. The problem is divided into four parts. First, you will evaluate the risks involved in a business process. Then you will analyze the possible segregation of duties to mitigate those risks. Thirdly, you will suggest an access (authorizations) control scheme which enforces the segregation of duties that you developed in the first part of the assignment. These three parts of the assignment will be done as a group. (40 points) Lastly, on your own, you will look at the access controls set up within the SAP system. (10 points)

Missed Exam/Late Assignment Policy

Because in-class assignments often involve interaction with other students and your instructor, there is no way to replace those assignments with like-kind. In other words, much of the learning experience is derived from that interaction. Therefore, there is no make-up work available for any missed in-class work. If you are not in class, you receive a zero on that particular activity. However, I do recognize that sometimes there can be serious and compelling reasons, such as accident or illness, to miss a class. Therefore, if you find that you are unable to attend a class session when we are doing an in-class activity, notify me **in advance** and I will assign a research topic for you to submit as a substitution for the missed activity. The research will be graded for quality content and presentation and will substitute for **one and only one** absence. No matter the reason for missing class, no other substitutions or make-ups will be acceptable. To receive points on in-class activities, you must be present in class.

All exams are to be taken in class and students must take the exam during the regularly scheduled time. If you believe you are going to miss an exam, you must notify the instructor before the exam is given. Only in the rare instance that it isn't possible to notify the instructor (for example, you are in a serious auto accident on the way to take the exam and end up in the hospital), will there be consideration for not following this rule. No matter the reason for missing the exam, proof must be brought to the instructor to validate the claim. Otherwise, this will be an unexcused absence and the grade on the exam will be zero.

Assignments must be submitted electronically by the due date. Assignments turned in after the due date will receive no (zero) credit. You are responsible for knowing due dates. If you believe that you will have a conflict with an assignment due date, you are strongly encouraged to submit assignments early since late assignments are unacceptable and will receive zero credit toward your grade.

Class Attendance and Participation

One of my goals is to post lecture materials and slides on BlackBoard so that you have them as study guides and so we can spend more in-class time doing hands-on activities. This makes class attendance all that much more important because I will be providing instruction, illustration, and assistance on assignments which are worth a large portion of your grade. Even so, the lectures are important to acquiring the basic skills and knowledge, so do not ignore or forget about them. If you do have to miss a class, you are responsible for finding out what occurred during the missed class meeting. I recommend that you ask another student to share notes or otherwise get you up to speed.

Because this is an interactive course and we may need more or less than the originally scheduled time to discuss a topic, the *class meeting schedule* may change. Any changes to this schedule will be announced in BlackBoard and/or in class.

Grading Policies

Because activities may be added, changed, or omitted during the semester, the following point assignments are *approximate*.

	Points
Midterm Exam	100
Final Exam	200
Major Assignments	190
Other Assignments	75
Quizzes	?
Total	565

Course grades will be determined by your percentage of the total points earned based on a standard grading scale. However, the average of all your exams and quizzes must be 70% or higher to pass the class. That is, all other assignments can bring up your grade but cannot help you pass the class if the average of your quiz and exam scores is below **70%**.

Other Student Responsibilities

Your first responsibility is to read and understand this syllabus and the class schedule. If you have questions, ask them now.

It is your responsibility to come to class prepared. Read assigned material before attending class. This will increase your comprehension of the material and will allow you to contribute to the class in a meaningful way. There may be unannounced quizzes at any time during class meetings to determine if you have read the assigned material.

You are also responsible for checking BlackBoard on a regular basis. I would suggest that you check it at least once a day. Announcements, due dates, changes to the syllabus or schedule, additional activities and other communications will be posted on the site and failure to access it could mean that you miss out on important information and any associated remuneration. Report any grade discrepancies you find in the BlackBoard grade book within two weeks of posting. You should also retain any returned assignments for the duration of the semester to compare against the grade book.

You are expected to behave professionally at all times during class sessions:

- Regularly attend class,
- Arrive in class on time,
- Do not leave class until the class period is complete,
- Come prepared for class – this means that you have completed the required readings and assignments prior to class,
- Pay attention during class - this means that you will not talk to other students during class unless the conversation is about a class topic and then is not disruptive to the other students,
- Do not do other work or other tasks not related to the class during the class:
    - Do not use computers, tablets, cell phones or other devices for non-class work during class. For example, this means that you will not surf the Internet, play computer games, text message, or send emails during class,
- Respect your classmates by being a productive, non-disruptive, member of the class.

Unprofessional behavior may result in your dismissal from class and could adversely affect your grade.

Lastly, you need to be well organized and use your time wisely. So, do not expect faculty sympathy:

- If you should lose your work for any reason including a media failure
- If you are unable to print or post your assignment for any number of reasons
- If you are not able to complete an assignment because you put a higher priority on another part of your life
- If computer facilities are not available during some of the time you are working on an assignment.

These are normal occurrences in a business environment and should be taken into consideration when scheduling your work.

Academic Integrity

Students are expected to behave ethically in all aspects of this course. When in doubt, ask your instructor. Cheating of any kind is an unacceptable behavior and will not be tolerated. Some of the more common types of academic dishonesty relate to the following:

- Plagiarism - Do not use published and/or unpublished material without acknowledging the source.
- Cheating on assignments or projects – Do not collaborate with other students unless it is specifically stated by the instructor that working with others is allowed (e.g., a team project).
- Cheating on exams – Do not acquire from, or give information to, other students about exams. Do not use materials or resources during exams that are not expressly permitted by the instructor.
- For additional information on plagiarism and cheating, refer to http://www.sa.sdsu.edu/srr/cheating-plagiarism.html.

With the exception of specifically designated group work, the assignments, and of course, the exams each need to represent your own independent, individual effort. Cite all sources of information. **In those cases where collaboration is allowed, list specifically those individuals with whom you may have collaborated.**

Any observed or reported instance of academic dishonesty, as defined in the San Diego State University Student Handbook, will be prosecuted to the fullest extent possible. During any stage of the semester, if you deviate from the standards of academic integrity you will at minimum receive a zero on the

assignment and may receive a grade of F for the course. In addition, the instructor may report the event to the Department and the University. The University may decide to apply additional penalties.

Please refer to San Diego State University Academic Integrity Policy for Student Discipline - Rights and Responsibilities at http://www.sa.sdsu.edu/srr/conduct1.html.

Students with Disabilities

Upon identifying themselves to the instructor and the university, students with verified disabilities will receive reasonable accommodation for learning and evaluation. If you are a student with a disability and believe you will need accommodations for this class, it is your responsibility to contact Student Disability Services at (619) 594-6473. To avoid any delay in the receipt of your accommodations, you should contact Student Disability Services as soon as possible. Please note that accommodations are not retroactive, and that I cannot provide accommodations based upon disability until I have received an accommodation letter from Student Disability Services. For more information, go to the Disabilities Services website at http://go.sdsu.edu/student_affairs/sds/Default.aspx or call (619)594-6473.

Proposed Course Schedule

The course schedule that follows, gives you a week-by-week description of the course activities. It includes the planned topics, readings, assignments, exams and due dates. The pace of this course is fast and you are strongly advised to keep up with the reading and assignments.

Note: it is impossible to predict the precise flow of the course and the activities and dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through BlackBoard.

Week	Class Date	Reading	Lecture and Lecturer		Activities	Assignment Due Dates
			Chang	Jones		
1	28-Jan	Chapter 1 - AIS: An Overview, Chapter 2 - Overview of Transaction Processing	Chapter 2	Course Overview, Chapter 1		
2	4-Feb	Chapter 2 - Overview of Transaction Processing,	Chapter 2	Introduce JE Assignment		
3	11-Feb	Chapter 3 - Systems Documentation, COSO2013 (posted in BB)		Chapter 3, COSO, Introduce SAP		
4	18-Feb	Chapter 12 - Revenue Cycle	Chapter 12			
5	25-Feb	Chapter 13 - Expenditure Cycle	Chapters 12 & 13			Journal Entries Assignment
6	4-Mar			Chapter 13	"Paper Game" & Visio	Visio Assignment
7	11-Mar	Chapter 5 - Computer Fraud		Chapter 5	**EXAM** (Chapters 1 - 3, 12 & 13, & COSO)	
8	18-Mar	Chapter 6 - Computer Fraud & Abuse, Chapter 7 - Controls & AIS		Chapter 6 & 7		
9	25-Mar			Chapter 7, Intro to Transaction Cycle Assignments	Work in SAP	
	1-Apr	**Spring Break**				
10	8-Apr	Chapter 8 - IS Controls for Information Security, Chapter 9 - IS Controls for Confidentiality		Chapters 8 & 9		Purchase-to-Pay
11	15-Apr			Intro to SOD Assignment	Work on SOD Assignment	Order-to-Cash
12	22-Apr	Chapter 10 - IS Controls for System Reliability, Processing Integrity		Chapter 10	Cyber Protect	SOD
13	29-Apr	Chapter 4 - Relational Databases		Chapter 4, Discuss Database Assignment	Probable in-class database assignment	
14	6-May	Chapter 16 - General Ledger & Reporting		Chapters 4 & 16	Crystal Dashboards	Database assignment
Finals Week	13-May				**FINAL EXAM** (Comprehensive)	

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