



**Sam Houston State University  
College of Business Administration  
Department of Accounting  
Syllabus – Spring Semester 2014**

**Course Number and Title:** ACC 3324 – Principles of Accounting Systems Design

**Credit Hours:** 3.0 hours

**Prerequisites:** ACC 2301 – Principles of Financial Accounting  
ACC 2302 – Principles of Managerial Accounting

<b>Section, Meeting Day, Time and Location:</b>	01	MW	9:30-10:50am	SHB 303
	02	MW	11:00am-12:20pm	SHB 303

**Professor:** Ronny Daigle

**Office:** Smith-Hutson Building 311-L

**Office Hours:** Tuesday from 9am-12pm, Wednesday from 2-5pm, Thursday from 2-5pm and by appointment

**Telephone:** 936-294-1479

**Email:** [daigle@shsu.edu](mailto:daigle@shsu.edu)

**Required Text:** **Accounting Information Systems** (*12<sup>th</sup> Edition*) by Romney & Steinbart (ISBN 978-0-13-255262-2)

**Five** important comments about the required textbook:

- 1) Students have the choice to purchase either a hardcopy or an eTextbook. Students may purchase the eTextbook from the publisher at the following webpage:

<http://www.mypearsonstore.com/bookstore/accounting-information-systems-9780132552622?xid=PSED>

- 2) **Always bring the textbook to class.**
- 3) Students are to obtain the **proper edition** of the textbook. Earlier editions are outdated because of changes and rearrangement of textbook material by the authors. Obtaining the incorrect edition of the textbook is not an allowable excuse for falling behind in coursework.
- 4) Some students have asked if it is sufficient to obtain an international version of the text instead of the **required U.S. version**. While I have seen some international versions of the text that are the same as the required U.S. version, **I give absolutely no assurance** that an international version may be substituted for the required U.S. version. Students using an international version **do so at their own risk** because of such potential issues as the rearrangement and/or modification of textbook materials and questions from that in the U.S. version. If obtaining an international version of the text, the student is **strongly advised to immediately compare** in detail to a copy of the U.S. version. Obtaining an international version of the text that is not in agreement with the U.S. version is not an allowable excuse for falling behind in coursework.
- 5) Some students may choose to **purchase the required text from an online source**, instead of one of the bookstores in Huntsville or The Woodlands Center. Students may encounter delays with receiving their text when purchased from online sources. The information about the textbook was made available by me to the Department of Accounting in early October 2013. Textbook information was then made available online via one's schedule of enrolled classes and the website of the campus bookstore. Therefore, online orders should have been made in a timely manner for this semester. Failure to obtain a copy of the textbook in a timely manner is not an allowable excuse for falling behind in coursework.

## Supplemental Items

Supplemental items such as PowerPoint slides, special homework instructions and assignment materials will be provided throughout the semester for helping emphasize and compliment textbook material. Many of these supplemental items (particularly PowerPoint slides, special homework instructions and assignment materials) will be posted at Blackboard, while some (such as a news article of course interest) may only be handed out in class. It is the student's responsibility to obtain copies of all supplemental items, and to do so in a timely manner, when made available during the semester.

The following website provides further textbook resources that students may find helpful to compliment the textbook and other course materials:

[http://wps.prenhall.com/bp\\_romney\\_ais\\_12/](http://wps.prenhall.com/bp_romney_ais_12/)

Access to student resources at the website is free and does not require any type of registration. Resources at the website include learning objectives for each chapter; sample multiple choice, true/false and essay questions for each chapter; and textbook PowerPoint slides for each chapter (these are similar to, yet much more extensive and detailed than, the "bare-bone" PowerPoint slides that I will provide for each chapter covered this semester).

The resources at the website are **optional** to use, with the decision left to the student as to whether they are useful or not in this course.

### *Course Description per the Course Catalog (per this [link](#))*

"A study of principles of accounting systems design integrated into both manual and computerized systems. Also includes emphasis on the accounting cycle, internal control structures, computerized transaction processing systems, relational databases and integrated enterprise resource planning systems in accounting."

### *Course Learning Outcomes Linked to Objectives on IDEA Evaluation Form (see Form at this [link](#))*

Upon completion of this course students will have:

1. **Gained factual knowledge** (terminology, classifications, methods, trends) about the design of accounting information systems (AIS), such as:
  - Typical business processes that produce typical events and related data that is captured by an AIS

- Basic aspects of enterprise resource planning (ERP) software (specifically with SAP, which is one of the most commonly used ERP software packages in business)
- The three elements or “sides” of the fraud triangle and “red flags” of each element that may indicate the potential occurrence of fraud
- The impact of regulation, such as the Sarbanes-Oxley Act of 2002, on the design of internal control within organizations
- Components of certain internal control frameworks used by organizations, particularly the COSO Internal Control Framework
- Different ways of categorizing internal controls, such as preventive vs. detective controls and general vs. application controls
- Types of internal control objectives to be met for helping meet the information needs of users
- Types of duties and how they should be properly separated for producing stronger internal control
- How IT can improve the efficiency and effectiveness of typical business processes that produce events and related data that is captured by an AIS

2. **Learned fundamental principles, generalizations and theories** about AIS design, such as:

- The basic interrelated components of an AIS
- The basic interrelated objectives/goals of an AIS
- Basic principles about relational database design and usage in an AIS
- Basic internal control objectives of an AIS
- Basic principles about the fraud triangle and its three elements or “sides” that indicate the potential occurrence of fraud
- The interrelationship between the components that comprise certain internal control frameworks, particularly the COSO Internal Control Framework
- Basic principles about the nature of categorized internal controls, such as preventive vs. detective controls and general vs. application controls

- Basic principles about designing proper separation of duties in an AIS for producing stronger internal control
  - Typical activities, source documents, internal control threats and control procedures in typical business processes that produce events and related data captured by an AIS
3. **Learned to apply course material** about AIS design (to improve thinking, problem solving and decisions) such as:
- Creating a relational database for collecting data and turning into accounting information
  - Processing transactions in SAP, which is one of the most commonly used ERP software packages in business
  - Identifying “red flags” of the three elements or “sides” of the fraud triangle that indicate the possible occurrence of fraud
  - Identifying threats (including fraud) to the efficient and effective performance of typical business processes that produce events captured and reported by an AIS
  - Identifying internal control objectives in a given situation
  - Identifying internal controls for minimizing threats to an AIS
  - Identifying application controls in a given situation
  - Identifying proper separation of duties for producing stronger internal control
4. **Developed specific skills, competencies and points of view needed** by accounting and information systems professionals, such as by gaining:
- Awareness of the need for an AIS to be well designed for minimizing fraud and errors and helping meet the information needs of users
  - Experience with creating a relational database for collecting accounting information
  - Experience with processing transactions in SAP, which is one of the most commonly used ERP software packages in business
  - Experience with identifying “red flags” of the three elements or “sides” of the fraud triangle that indicate the possible occurrence of fraud

- Experience with identifying threats (including fraud) and internal controls for minimizing such threats and helping meet the information needs of users
- Experience with identifying internal control objectives for helping meet the information needs of users

### *Linking Course to the AICPA Core Competency Framework*

The AICPA has developed a framework of core competencies that should be possessed by those entering the accounting profession. These competencies are grouped into Personal, Broad Business and Functional categories. Students are strongly encouraged to visit the webpage at this [link](#) for more detail and discussion of these categories and competencies within each category, so that insight may be gained regarding what is expected to be possessed of those when entering the accounting profession.

Whereas the Personal and Broad Business Competencies apply to all business courses (for example, the personal competency of communication skills), Functional Competencies are more accounting course-specific. The functional competencies are used by the Department of Accounting to assess student learning outcomes and determine future modification in the curriculum for ensuring students obtain the functional competencies.

This course will place a **major emphasis** on helping students acquire and develop three specific AICPA Functional Competencies, each of which is described briefly in the table below. These competencies will be formally assessed this semester for administrative purposes. The manner of assessment is also briefly described in the table below.

<i>Functional Competencies</i>	<i>Technical Skill</i>	<i>Competency Development</i>
Decision Modeling	Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives and choose and implement solution approaches in order to deliver services and provide value.	This competency is emphasized by course material in chapters 1, 2, 3, 4, 5, 7, 12 & 13 of the textbook and assignment materials.  <b>Formal assessment of competency:</b> Students will complete an Access assignment for helping determine whether they have learned to “employ model-building to quantify or test solutions” (an example of the acquisition of this competency, per the framework).
Risk Analysis	Risk analysis and control is fundamental to professional service delivery. The understanding of business risk (that is, the	This competency is emphasized by course material in chapters 1, 3, 5, 7, 12 & 13 of the textbook and assignment materials.

	risk that an entity—either a client or the prospective accounting professional’s employer—will fail to achieve its objectives) affects how business strategy is created and implemented.	<b>Formal assessment of competency:</b> Students will answer questions as part of an Access assignment and series of SAP tutorial assignments for helping determine whether they have learned to “identifies risks of negative outcomes (including fraud)” (an example of the acquisition of this competency, per the framework).
Leverage Technology	Technology is pervasive in the accounting profession. Individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently. These technology tools can be used both to develop and apply other functional competencies.	This competency is emphasized by course material in chapters 1, 2, 3, 4, 5, 7, 12 & 13 of the textbook and assignment materials.  <b>Formal assessment of competency:</b> Students will complete an Access assignment and a series of SAP tutorial assignments for helping learn to “use technology assisted tools to assess and control risk and document work performed” (an example of the acquisition of this competency, per the framework).

### *Student Syllabus Guidelines*

The link below identifies the University’s required syllabus guidelines. Students are responsible for familiarizing themselves with the guidelines and understanding the implications of failing to follow them in this course.

[http://www.shsu.edu/dept/academic-affairs/faculty-handbook/syllabus\\_guidelines.html](http://www.shsu.edu/dept/academic-affairs/faculty-handbook/syllabus_guidelines.html)

#### **Academic Dishonesty:**

The inside of the class ring for Sam Houston State University bears the inscription, “Honor.” For an explanation why the University has this tradition, please visit the following [link](#). With such a great tradition tracing back to the namesake of the University and his mother, our behavior should reflect the meaning of the word in all aspects of our lives.

Students are expected to maintain honor, honesty, ethics and integrity in their academic experiences both in and out of the classroom. Dishonesty by a student is unfair and disrespectful to:

- students who are honorable, honest, ethical and conduct themselves with integrity;
- the professor;
- the Department of Accounting;
- the College of Business Administration;
- Sam Houston State University;
- alumni of Sam Houston State University
- the academic/educational community (i.e., other universities and colleges);
- the business community, such as the future employers of those who are dishonest in their academic experiences; and
- Society, in general.

Fraud, which is intentional deception of another for gain, is a topic of absolute importance in this course that will be discussed in great depth. Students are expected to internalize the importance of preventing and detecting fraud in business by conducting themselves with honor, honesty, ethics and integrity.

Any student found guilty of dishonesty in **ANY** phase of academic work of this course will be subject to disciplinary action. University policies will be enforced for any and all instances of academic dishonesty. *See the following link for the University Code of Student Conduct and Discipline:*

<http://www.shsu.edu/students/guide/>

### **Student Absences on Religious Holy Days:**

Students are allowed to miss class and other required activities, including exams, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for making up all coursework missed. *See previous link for further discussion of this policy.*

### **Students with Disabilities Policy:**

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the University. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Students with disabilities that might affect their academic performance should visit with the Office of Services for Students with Disabilities located in the Counseling Center. *See previous link for further discussion of this policy.*

### **Visitors in the Classroom:**

Only registered students may attend class. Department of Accounting policy requires permission of the Department Chair for non-registered students to attend class. Students wishing to audit a class must apply to do so through the Registrar's Office.

### **Course Conduct:**

Students will maintain an environment conducive so that all students can achieve the objectives of this course. Everyone will treat all others with the utmost respect and courtesy, both inside and outside of class.

**In other words, no one will IMPOSE him/herself on the learning environment in such a manner that it INTERFERES with the learning of other students in this course.**

Appropriate classroom conduct includes, but is not limited to:

- arriving to class on time;
- not leaving class early;
- when possible, giving notification to the professor before class when needing to arrive late or leave class early;
- only discussing course-related matters during class;
- not making offensive remarks;
- not using telephones, text messagers and other similar technology during class for non-course reasons and without the permission of the professor;

- not using computers during class for non-course reasons and without the permission of the professor;
- only asking questions and making comments in the spirit of enhancing and strengthening the educational environment, as opposed to attempting to limit and weaken the educational environment
- being attentive in class (i.e., do not sleep in class; do not read newspapers, books, or other non-course items in class; do not study or work on items from other courses in class; etc.)

Students will also conduct themselves appropriately outside of class, such as when communicating with me or another student via email or meeting in my office to discuss some course matter.

Inappropriate course conduct will result in such responses as:

- receiving an **ASSIGNED SEAT** in class;
- **EXPULSION** from class;
- meeting(s) with the Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor whether to allow the student to return;
- **REDUCTION** in one's course grade; and/or
- **FAILURE** of the course.

In summary, inappropriate course conduct, whether inside or outside of class, is unacceptable and will result in punishment.

### **Use of Telephones, Text Messagers and Other Technology in Academic Classrooms and Facilities:**

This portion of the syllabus deals with a particular type of inappropriate classroom conduct that is both a nuisance and distraction to both the professor and students.

The following policy statement has been implemented by the University:

[http://www.shsu.edu/dept/academic-affairs/faculty-handbook/use\\_telephone\\_text\\_messages.html](http://www.shsu.edu/dept/academic-affairs/faculty-handbook/use_telephone_text_messages.html)

In accordance with this policy statement, here is the policy regarding the use of telephones, text messagers and other technology in this course:

- 1) Students are to **POWER DOWN AND PUT AWAY BEFORE** all class periods all telephones, text messagers and any other technology (such as cameras, for example) that are unnecessary/nonessential/unapproved by the professor for learning in this course.
- 2) If a student has a **LEGITIMATE REASON** for keeping such technology powered on and not put away during class, the student **MUST OBTAIN PERMISSION** from the professor **BEFORE** the class period.
- 3) Failure to comply with items 1 and 2 will result in collection of such technology, **EXPULSION** from the classroom, a **REDUCTION** in one's course grade, and/or with multiple offenses, **FAILURE** of the course.
- 4) In the case of **EXPULSION**, the disruptive student **MUST** meet with the Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor whether to allow the student to return;
- 5) If allowed to return, the student must **GIVE** the professor such technology **BEFORE** each class meeting attended. The professor will give such technology back to the student at the end of class meeting.
- 6) Any use of a telephone or text messenger or any technology that performs telephone, text messaging or other unnecessary/nonessential/unapproved functions in this course during a test period or test review period is **PROHIBITED**.
- 7) Such technology should not be present during a test period or should be stored securely in such a way that they cannot be seen or used by the student.
- 8) Such technology should not be present when reviewing the results of a test or should be stored securely in such a way that they cannot be seen or used by the student.
- 9) Even the visible presence of such technology during a test period or test reviewing period will result in being severely penalized for that test. Use of these devices during a test or review period is considered de facto evidence of cheating and will result in a charge of academic dishonesty. *See previous comments about Academic Honesty, including the link to the University Code of Student Conduct and Discipline.*

In summary, telephones, text messagers and other technology are to be powered down, put away and not used during class without the permission of the professor; else there be punishment for disrupting class.

### **Use of Computers in the Classroom:**

This portion of the syllabus deals with a second particular type of inappropriate classroom conduct that is both a nuisance and distraction to both the professor and students.

This class takes place in a computer lab because the use of computers is essential to certain aspects of this course throughout the semester. However, computers (including personal laptops and notepads) are only to be used for class-related matters, as first identified and approved by the professor before use.

Consistent with the policy for telephones, text messagers and other technology, the policy in this course regarding the unnecessary/nonessential/unapproved use of computers is as follows:

- 1) If a student has a **LEGITIMATE REASON** for using a computer, the student **MUST OBTAIN PERMISSION** from the professor **BEFORE** the class period (students with eTextbooks are to let the professor know so that they can obtain permission to use in class).
- 2) The unnecessary/nonessential/unapproved use of computers will result in **EXPULSION** from the classroom, a **REDUCTION** in one's course grade, and/or with multiple offenses, **FAILURE** of the course.
- 3) In the case of **EXPULSION**, the disruptive student **MUST** meet with the Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor whether to allow the student to return;
- 4) Any unnecessary/nonessential/unapproved use of a computer in this course during a test period or test review period of test results is **PROHIBITED**.
- 5) Unnecessary/nonessential/unapproved use of a computer during a test or test review period is considered de facto evidence of cheating and will also result in a charge of academic dishonesty and a severe penalty for that test. *See previous comments about Academic Honesty, including the link to the University Code of Student Conduct and Discipline.*

In summary, computers are not be used in class without the permission of the professor; else there be punishment for disrupting class.

### **Class Preparation and Participation:**

Class preparation and participation are **ESSENTIAL** elements of achieving learning objectives in this course. The relationship between homework/quiz data and exam performance over multiple academic years has been thoroughly analyzed in this course. The relationship is very strong and direct, thereby indicating that preparing for each class period via homework/quizzes is important towards achieving learning objectives in this course.

Students are expected to **FIRST** read assigned material and **THEN** answer assigned homework items **BEFORE** the class period due. See the class schedule for detail of assigned reading material and homework items due by class period throughout the semester.

Students should not be afraid to speak up and/or ask questions during class meetings in the spirit of enhancing their education, as well as that of their classmates. However, students who are late for class should refrain from asking questions about topics already discussed in class (such as from an earlier PowerPoint slide or earlier part of homework or an assignment) – these questions should be asked after class so as to not break the flow of class and regress the class back towards an earlier topic already discussed.

Students will be called upon during class to answer questions (including assigned homework items), rather than a simple asking for volunteers. This practice is not intended to embarrass students; rather, verbal communication skills and the ability to "think on one's feet" can help students become successful accounting and business professionals. Also, every student has valuable insights that can aid other students in achieving course learning objectives.

### *Measurements of Progress*

There are six distinct categories of evaluation and progress measurement methods in this course: 1) exams, 2) homework/quizzes, 3) SAP tutorial assignments, 4) Access assignment, 5) fraud assignment, and 6) reading assignments. The number of points from these six categories totals **700 points**.

#### **Exams (a.k.a. Opportunities for Excellence!):**

There will be two exams during the semester (each worth **115 points**) and a final exam (worth **120 points**). The class schedule shows the expected date of, as well as the anticipated course material to be tested on, each exam. Exams may contain objective questions (for example, multiple choice, matching, true/false) and/or discussion questions/problems. The format of a particular exam will be discussed as the time of that exam approaches.

Students who miss an exam for a university-allowable excuse can take an immediate make-up exam in lieu of the missed exam. The make-up exam will consist solely of discussion questions/problems differing from the format of the original exam, but covering the same course material concepts that were covered on the exam missed.

Students are responsible for letting the professor know as soon as reasonably possible his/her university-allowable excuse (and provide supporting evidence) for missing an exam. Failing to do so within a reasonable timeframe, as judged by the professor, will result in no opportunity to take a make-up exam in place of the missed exam and a grade of zero being assigned to the missed exam.

Students must take the make-up exam on the first day possible (the professor's expectation is that this will be the first weekday after the missed exam). Students must adjust their schedules to fit the schedule of the professor for taking the make-up exam at the campus in Huntsville at a time specified by the professor.

Only university-allowable excuses allow a make-up exam to be taken in place of a missed exam. A student's employment schedule is not a university-allowable excuse for missing class, including either a regularly scheduled exam or a make-up exam. Failing to take advantage of the make-up exam opportunity will result in a grade of zero for the missed exam.

**The final exam is NOT comprehensive of all material in the course – it will only test concepts covered and emphasized in the course after the second exam.**

**All students MUST take the final exam.**

This category of a student's grade in this course is worth a total of **350 points (50% of the final course grade).**

### **Homework/Quizzes:**

The purposes of homework are to help students: 1) gain an introduction to course material, 2) acquire knowledge, 3) be motivated to consistently keep up with course material in a timely manner, 4) aid class discussion, and 5) prepare for assignments and exams. As noted previously, a strong and direct relationship exists between homework/quiz data (as well as assignments) and exam performance in this course. This is logical because exams test the knowledge acquired from performing homework, as well as knowledge quizzed.

The class schedule shows a column for specific homework items assigned (primarily from the textbook) and respective class meeting due dates. Please note also that under the column "Additional Comments" on the class schedule, there are some other homework items to be completed for specific class meeting due dates.

Students are to **FIRST** read course material and **THEN** complete assigned homework **BEFORE** the class period due. Instructions for some homework items from the textbook will be modified from those given in the textbook (see class schedule for examples of such scheduled homework to be completed this semester). Modifications to textbook instructions will be posted to Blackboard in a timely manner so that students can answer them sufficiently before the class period due. Other modifications to assigned homework (for example, due dates) will be communicated to students in a timely manner by the professor in-class and/or through Blackboard.

Some homework items will be non-textbook items that will be made available through Blackboard. These items will also be provided in a timely manner so that students can answer them sufficiently before the class period due.

Students are to **FORMALLY** answer the assigned homework items (i.e., type or neatly write out answers to each question). **NO CREDIT** will be given for homework answers written on the pages of the textbook.

Students are encouraged to contact the professor before the class period due with any questions about homework instructions so that homework credit can be earned and meaningful progress is made with preparing for classroom discussion of the homework material.

As a point of emphasis, homework items are to be completed **BEFORE** the scheduled class period due as shown on the schedule. Homework will be checked at the very beginning of the class period due. The professor will go from student to student, view his/her homework and assign a score on a class meeting roll sheet kept by the professor. Points will be earned based on the **PERCEIVED EFFORT** made at answering all of the assigned homework items. If, in the professor's judgment, it appears that no effort/partial effort was made to answer homework items (such as based on the brevity of the answers documented), no credit/partial credit will be given for that particular class period's homework grade.

Arriving late for class after homework has been checked results in the student **LOSING** the opportunity of having his/her homework checked for credit. Students arriving to class after homework has been checked should neither attempt to stop class and request that their homework be checked nor request after class that their homework be checked for credit.

If a student knows before a class period that he/she is going to miss class or be late, the student may turn in their homework **BEFORE** class (either in person at the professor's office or via email) so that the student can earn credit. Emails with attached homework must have a time-stamp that precedes the beginning of the class period due; else a student will not receive credit. Students sliding homework under or tacking outside the professor's office door after the professor has left for class will not receive credit.

Each class period's set of assigned homework items that are checked is worth **5 points**.

Announced/unannounced quizzes will be given throughout the semester. The purposes of quizzes are to motivate students to 1) keep up with course material in a timely manner; 2) retain knowledge discussed in class; and 3) prepare for assignments and exams. Quizzes also provide insight into the format and style of exam questions.

Each quiz is worth **5 points**.

The **21 highest homework/quiz grades** will be included in the determination of a student's letter grade for the course. Because the grand total number of homework checks/quizzes will exceed 20 there is no make-up policy for missed homework and quizzes.

This category of a student's grade is worth a total of **105 points (15% of the final course grade)**.

### **SAP Tutorial Assignments:**

Sam Houston State University is a member of the SAP University Alliance. As a member of the Alliance, this course has been designed to include a series of SAP tutorial assignments that will be completed during the semester. As one of **THE** most commonly used ERP software packages in business, these assignments will provide practical experience with using SAP and general insights into ERP, accounting transaction and internal control concepts. These assignments will also lend themselves to appreciating other course material discussed during the semester.

Certain aspects of these assignments will require written answers, to be completed and turned in for grading. **Such matters as grammar, spelling and sentence structure will be heavily evaluated when assigning grades to written answers.** It is difficult to separate poor writing from the

substantive content sought to be communicated. This is because poor writing reduces the value of the information being communicated, specifically through reduced understandability and reliability. Further, poor writing reduces the perceived relevance of the information being communicated.

Relevance, understandability and reliability are three of a number of characteristics of information that we will discuss this semester, so it is important to internalize these when communicating in the course. Strong professional writing skills can help students become successful accounting and business professionals. Students should therefore be mindful of this when providing written answers in this course.

These assignments (including the answering of questions) are to be done individually by students. Respective dates when SAP will be focused upon in the course, as well as associated homework and assignment due dates, are shown on the class schedule.

This course meets part of the requirements for the SHSU/SAP Student Recognition Award earned by students who complete, with a grade of C or better, three courses that contain a minimum required amount of SAP content. Students are encouraged to take other courses that help them earn the SHSU/SAP Student Recognition Award, an achievement that can be noted on a student's resume. Full information on the SHSU/SAP Student Recognition Award program and other courses that meet the criteria for the Award can be found at:

<http://www.shsu.edu/~coba/sap/>

Failing to turn in assignment output when due (see class schedule for respective times and dates due for each under the column, "Additional Comments") without a university-allowable excuse will result in a score of zero for the assignment.

Assignment output will **NOT** be accepted via email – an electronic copy of the required file must be uploaded to Blackboard by the time and date due; else a student will not receive credit. Printouts of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in assignment output when due. Failing to do so within a reasonable timeframe will result in a score of zero on the assignment output.

As shown on the class schedule, the value of each of the first two SAP tutorial assignments is **30 points** and the value of each of the last two SAP tutorial assignments is **40 points**. As also shown on the class schedule under the column for homework, SAP homework items are due at the beginning of certain class periods. These will help determine a student's homework/quiz category of the course. As further noted on the class schedule, the final exam will include concepts from SAP tutorial assignment materials.

This category of a student's grade is worth a total of **140 points (20% of the final course grade).**

#### **Access Assignment:**

An Access tutorial assignment will be completed during this semester. This assignment gives students experience with relational databases, as well as help give insight and appreciation into later discussions of typical business processes that produce events and data captured by an organization's AIS. This assignment will also give students practical experience with decision modeling, risk analysis and IT. Just like with the SAP tutorial assignments, certain aspects of this assignment will require written answers to be completed and turned in for grading. **Consistent with comments made when describing the grading of written answers for the SAP tutorial assignments, such matters as grammar, spelling and sentence structure will be heavily evaluated when assigning grades to written answers to the Access assignment.**

This assignment (including the answering of questions) is to be done individually by students. The two deliverables for this assignment are worth a total of **60 points**. Respective times and dates due for assignment deliverables and points worth are shown on the class schedule under the column, "Additional Comments."

Deliverables for this assignment will **NOT** be accepted via email – an electronic copy of the required files must be uploaded to Blackboard by the time and date due; else a student will not receive credit. Printouts of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in a deliverable when due. Failing to do so within a reasonable timeframe or not having a university-allowable excuse will result in a deliverable score of zero.

This category of a student's grade is worth a total of **60 points (~8.5% of the final course grade)**.

### **HealthSouth Fraud Assignment:**

An assignment focusing on the \$2.9 billion fraud perpetrated at HealthSouth from 1996-2003 will be completed during this semester. The assignment will give students insight into **THE** most damaging type of fraud – financial statement fraud, which is the omission or misstatement of financial statement information with the intent to deceive financial statement users. The time and date due of the assignment is shown on the class schedule. Also shown under the column, "Additional Comments", Weston Smith (one of the perpetrators of the fraud) will be guest speaking in our class about the fraud.

Each student will complete the assignment individually. This assignment will require written output to be turned in for grading. **Consistent with the previous discussion for the SAP tutorial assignments and Access assignment, such matters as grammar, spelling and sentence structure will be heavily evaluated when assigning grades to this assignment.**

The deliverable for this assignment will **NOT** be accepted via email – an electronic copy of the required file must be uploaded to Blackboard by the time and date due; else a student will not receive credit. A printout of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in the deliverable when due. Failing to do so within a reasonable timeframe or not having a university-allowable excuse will result in an assignment score of zero.

This category of a student's grade is worth a total of **25 points (~3.5% of the final course grade).**

### **Reading Assignments:**

Each student will complete two reading assignments, one at the beginning and the second at the end of the semester. Both assignments involve reading this syllabus, class schedule and other documents provided by the professor. Learning at the beginning of the semester course objectives and the tone, attitude and "spirit" expected in the course of both students and the professor helps achieve success throughout the course. A reminder at the end of the semester by rereading these items helps provide an excellent reflection on whether course objectives have been met, given the tone, attitude and "spirit" expected to be followed in the course.

Each reading assignment is worth **10 points**. The time and date due for each one is shown on the class schedule. Students will sign and turn in a form acknowledging items read and agreeing to the tone and spirit expected in the course.

Completed reading assignments will **NOT** be accepted via email – a printed and signed form must be turned in at the beginning of the class period due; else no credit will be received. A signed form slid under or tacked outside the professor's office door after the professor has left for class will not be graded.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in a reading assignment when due. Failing to do so within a reasonable timeframe or not having a university-allowable excuse will result in an assignment score of zero.

This category of a student's grade is worth a total of **20 points (~3% of the final course grade).**

### **Policy Regarding Extra Credit Assignments:**

There are no extra credit assignments in this course.

## *Course Evaluation*

With 700 base points, a student will guarantee earning a specific letter grade in the course based on the following:

- ≥ 630 points earned guarantees a letter grade of A
- ≥ 560 and < 630 points earned guarantees a letter grade of B
- ≥ 490 and < 560 points earned guarantees a letter grade of C
- ≥ 420 and < 490 points earned guarantees a letter grade of D
- < 420 points earned results in a letter grade of F

### *Attendance Policy*

University policy requires that roll be taken each class period for administrative purposes. However, **attendance is NOT considered in determining a student's course letter grade.** While not a factor in a student's grade, missing class will seriously detract from a student's learning experience, as well as that of all other students, because in-class discussion of course material by all students in the course can help everyone achieve course learning objectives.

Some items may only be handed out in class and not posted at Blackboard. If a student is not present when such items are distributed, the student is responsible for being proactive and taking the initiative to obtain copies of such items and doing so in a timely manner.

### *Utilization of Blackboard*

Blackboard is used **EXTENSIVELY** in this course to distribute practically all course-related items. To access your specific Blackboard account for this class, go to the SHSU homepage at [www.shsu.edu](http://www.shsu.edu) and click on the link for "Blackboard." A screen requiring your user name and password will appear. Your user name and password are those that you use to log in to your SHSU account and email. If you do not have an account set up on Blackboard, you can click on the Account Activation tab.

### *Utilization of Email*

Email will be used to communicate time sensitive information about the class. The Blackboard mail system will be utilized to do so, with emails sent to a student's email address as recorded in the SHSU system (i.e., your school email account). If that email address is not the primary one that you desire to use, you can have email forwarded to your preferred address by contacting University Computer Services help desk at extension 1950.

Students are expected to check their email account associated with Blackboard on a daily basis – not just for this class but for all classes and University announcements. **Emails sent at least 24 hours before the beginning of the next class meeting are expected to be read and implemented before that class meeting.** A student's failure to check email on a timely basis is not an allowable excuse for falling behind in coursework.

### *Changes in the Class Schedule*

Actual course progress over a semester may differ from that specified in the initial class schedule. If adjustments are necessary, an updated schedule will be provided in a timely manner, incorporating any necessary schedule changes.

*Thanks for taking the time to read this syllabus and one more very important thing.....*



*Sammy and me hanging out at the FCS National Championship Game in January 2013*

*.....I hope you have a great semester in this and all your courses!*

**MW Schedule of Class Meetings -- Spring 2014**

Class Meeting #	Class Meeting Date	Day of Week	Topic of Discussion	Material to be Read BEFORE Class	Multiple Choice Questions to be Reviewed BEFORE Class --	Homework to be Answered BEFORE Class --	Additional Comments	Assignment/ Opportunity for Excellence Points
1	15-Jan	Wednesday	Introduction to Course	Syllabus and class schedule	Answers are at the end of the chapter, so there is NO homework grade for reviewing these	These Will be Checked the BEGINNING of Class for a HOMEWORK GRADE*	Completed information sheet due at the beginning of this class meeting -- worth two homework grades	
	20-Jan	Monday	<i>Martin Luther King Holiday</i>					
2	22-Jan	Wednesday	Accounting Information Systems:	Chapter 1	All	DQ1.1; DQ1.2; P1.4;	Beginning of semester	10

			An Overview			P1.8	reading assignment due at the beginning of this class meeting Three blank test scantrons and three blank quiz scantrons due at the beginning of class -- worth two homework grades	
3	27-Jan	Monday	Overview of Transaction Processing and Enterprise Resource Planning Systems	Chapter 2	All	P2.5; P2.6; P2.8	Blackboard student profile due at the beginning of this class meeting -- worth two homework grades	
4	29-Jan	Wednesday	Access	Access tutorial first deliverable materials	All		Lab day to work on 1st deliverable of Access tutorial assignment	
5	3-Feb	Monday	Relational Databases	Chapter 4	All	DQ4.4; P4.1 with modified instructions; P4.2	1st deliverable of Access tutorial assignment due at 12am	20

							night before this class meeting	
6	5-Feb	Wednesday	Access	Access tutorial second deliverable materials	All		Lab day to work on 2nd deliverable of Access tutorial assignment	
7	10-Feb	Monday	Relational Databases (Continued)	Chapter 4	All	P4.3 with modified instructions		
8	12-Feb	Wednesday	The Revenue Cycle: Sales to Cash Collections	Chapter 12	1, 2, 3, 4, 5, 7, 8	P12.1; Revenue cycle audit trail problem handout	2nd deliverable of Access tutorial assignment due at 12am night before this class meeting	40
9	17-Feb	Monday	The Revenue Cycle: Sales to Cash Collections (Continued)	Chapter 12	6, 9, 10	P12.11 with modified instructions		
10	19-Feb	Wednesday	The Revenue Cycle: Sales to Cash Collections (Continued)	Chapter 12				

11	24-Feb	Monday	<b>First Opportunity for Excellence</b>			Chapters 1, 2, 4, 12 and Access tutorial assignment material	115
12	26-Feb	Wednesday	The Expenditure Cycle: Purchasing to Cash Disbursements	Chapter 13	1, 2, 3, 4, 5, 6, 10	P13.2; Expenditure cycle audit trail problem handout	
13	3-Mar	Monday	The Expenditure Cycle: Purchasing to Cash Disbursements (Continued)	Chapter 13	7, 8, 9	P13.4 with modified instructions	
14	5-Mar	Wednesday	Computer Fraud	Chapter 5	All	Fraud questions handout	
	<b>10-Mar</b>	<b>Monday</b>	<b>Spring Break</b>				
	<b>12-Mar</b>	<b>Wednesday</b>	<b>Spring Break</b>				
15	17-Mar	Monday	Control and Accounting Information Systems	Chapter 7 -- pp 182-198	1-5	DQ7.3; DQ7.5; DQ7.6; Preventive and detective	

						controls problem #1 handout	
16	19-Mar	Wednesday	Control and Accounting Information Systems (Continued)	Chapter 7 -- pp 198-204	6-10	Preventive and detective controls problem #1 handout; Separation of duties problem #1 handout	
17	24-Mar	Monday	Control and Accounting Information Systems (Continued)	Chapter 7 -- pp 198-204		DQ7.2; Separation of duties problem #2 handout	
18	26-Mar	Wednesday	<b>Second Opportunity for Excellence</b>			Chapters 13, 5 and 7	115
19	31-Mar	Monday	HealthSouth fraud	Article and video		Guest Speaker: Weston Smith HealthSouth fraud assignment due at 12am night before this class meeting	25

20	2-Apr	Wednesday	SAP	Classic Rockers Chapters 1 and 2 SAP materials	Classic Rockers Ch 1 & 2 SAP homework questions handout	Lab day to work on Classic Rockers Ch 2 SAP tutorial assignment	
21	7-Apr	Monday	SAP	" "		Lab day to work on Classic Rockers Ch 2 SAP tutorial assignment	
22	9-Apr	Wednesday	SAP	Classic Rockers Chapter 3 SAP materials	Classic Rockers Ch 3 SAP homework questions handout	Classic Rockers Ch 2 SAP tutorial assignment due at 12am night before this class meeting Lab day to work on Classic Rockers Ch 3 SAP tutorial assignment	30
23	14-Apr	Monday	SAP	" "		Lab day to work on Classic Rockers Ch 3 SAP tutorial assignment	

24	16-Apr	Wednesday	SAP	Classic Rockers Chapter 4 SAP materials	Classic Rockers Ch 4 SAP homework questions handout	Classic Rockers Ch 3 SAP tutorial assignment due at 12am night before this class meeting Lab day to work on Classic Rockers Ch 4 SAP tutorial assignment	30
25	21-Apr	Monday	SAP	" "		Lab day to work on Classic Rockers Ch 4 SAP tutorial assignment	
26	23-Apr	Wednesday	SAP	Classic Rockers Chapter 5 SAP materials	Classic Rockers Ch 5 SAP homework questions handout	Classic Rockers Ch 4 SAP tutorial assignment due at 12am night before this class meeting Lab day to work on Classic Rockers Ch 5 SAP tutorial assignment	40

27	28-Apr	Monday	SAP	" "	Lab day to work on Classic Rockers Ch 5 SAP tutorial assignment End of semester reading assignment due at the beginning of this class meeting	10
28	30-Apr	Wednesday	SAP		Classic Rockers Ch 5 SAP tutorial assignment due at 12am night before this class meeting	40
29	**	**	<b>Final Opportunity for Excellence**</b>		Classic Rockers SAP material	120
					21 best homework/quiz scores at 5 points each	105
						<hr/>
<b>Total Number of Points for Semester</b>						<b>700</b>
						<hr/> <hr/>

**\* Homework items identified with modified instructions, as well as items identified as a question/problem handout, will be posted under Course Documents at Blackboard along with other chapter material, such as PowerPoint slides**

**\*\* For the 9:30am section, the final is on Monday, May 5th, from 11am-1pm. For the 11am section, the final is on Wednesday, May 7th, from 11am-1pm.**

<b>Breakdown of Points by Type of Activity:</b>		
Three opportunities	350	50.00%
Homework/quizzes	105	15.00%
Classic Rockers SAP tutorial assignments	140	20.00%
Two-part Access tutorial assignment	60	8.57%
Fraud assignment	25	3.57%

Two reading assignments	20	2.86%
<b>Total</b>	<b>700</b>	<b>100.00%</b>

