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**GRAND VALLEY STATE UNIVERSITY**
**ACC 340 – ACCOUNTING INFORMATION SYSTEMS**
Associate Professor Cheryl L. Dunn, PhD
Winter 2014

**COURSE SYLLABUS**

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**MEETING TIMES AND LOCATIONS**

| Section 01 | Tu & Th 10:00-11:15 am | 2021 SCB | (except Jan 23 and March 4, 6, & 27) |
|---|---|---|---|
| Section 02 | Tu & Th 4:00-5:15 pm | 2021 SCB | (except Jan 23 and March 4, 6, & 27) |

**CONTACT INFORMATION**

| E-Mail/Oovoo | Office | Phone | Office Hours |
|---|---|---|---|
| dunnc@gvsu.edu <br><br> oovoo: professordunn | 3148 SCB | 331-7379 office <br> (517) 256-4194 cell | Tu & Th 12:45-2:15pm and by appointment except Jan 23 and March 4, 6, & 27 <br><br> Finals week office hours will be Tuesday 1:00-3:30pm, Wednesday 10:30am-12:30pm, and Thursday 1:00-3:30pm |

**CATALOG COURSE DESCRIPTION:**  A study of automated systems of processing data for accounting information.  The accounting system is discussed form the perspective of developing and maintaining systems capable of producing information for internal decision-making and external reporting.  Hands-on experience may include general ledger, ERP, flowcharting software and other relevant computer technology.

**PREREQUISITES:** ACC 240 and MGT 268

**REQUIRED TEXTBOOK:**  Dunn, *REA Accounting Systems,* McGraw-Hill-Create, 2012, ISBN 1121555853.

**WITHDRAWAL DATE:**  Last date to withdraw with a "W" grade is March 7, 2014

**GRADING POLICY:**  Your grade will be based on your performance on the following:

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| Examinations (3 at 100 pts each) | 300 points |
| Team Projects (60 pts and 70 pts) | 130 points |
| SAP Assignments (3 at 10 pts) | 30 points |
| Take-Home Quizzes (8 at 5 pts) | 40 points |
| Total | 500 points |

A grade will be assigned to each student according to the following scale:

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|---|---|---|---|---|
| A | ≥ 465 | | C+ | 385-399.99 |
| A- | 450-464.99 | | C | 365-384.99 |
| B+ | 435-449.99 | | C- | 350-364.99 |
| B | 415-434.99 | | D+ | 335-349.99 |
| B- | 400-414.99 | | D | 315-334.99 |
| | | | F | <315 |
| Note: extra credit is **not** given to individual students under any circumstances; an extra credit opportunity <u>may</u> (or may not) be offered to the entire class | | | | |

**ATTENDANCE AND OTHER STUDENT EXPECTATIONS**
Students are expected to attend class, to read assigned textbook chapters outside of class time, and to read any additional resources that may be provided to further understanding of course topics. Students should complete problems, assignments, quizzes, and projects outside of class time, not only with the goal of meeting the minimum requirements, but also with the objective of mastering course material to enhance exam performance.

**EXAMINATIONS**
Examinations are the primary performance evaluation mechanism in this course, because they are the most trustworthy demonstrations of individual students' course mastery. Students will complete two midterm exams and a final exam. The professor retains all exams. You must turn each exam back in during the same class period in which it is reviewed to avoid failing the course. Students who miss an exam earn a grade of zero for that exam unless excused by the professor. Excuses are granted only if (1) professor is notified prior to the absence (if possible), and (2) the reason is legitimate, with appropriate documentation, as outlined by university policy (e.g., hospitalization). Approved missed exam scores will be replaced with the final exam (in other words, if you miss a midterm exam with advance approval, your final exam score will count double). **Work or work-related activities are NOT valid reasons for missing an exam.**

**TEAM PROJECTS**
Computer projects enable students to concretize theoretical concepts in working implementations. Students will complete two team projects, the first is worth 60 points and the second is worth 70 points. **Late project assignments will lose (10% of the points) for each day overdue, with 1 minute after the deadline counting as the first day overdue**. Students are allowed to submit projects EARLY, however they will not be graded until after the due date.

**IMPORTANT NOTE:**
When using computers to prepare materials (in this class and in the rest of life), you must take precautions. First, you must start early to avoid problems with accessing a computer (e.g. the computer labs are full), and to allow time to work around any problems with hardware or software breakdowns (especially on home computers). Second, you must make regular back-ups of your work. That way if a machine malfunctions while you are working, you will only have lost a little bit instead of your entire assignment. Backup copies should be maintained for all project work until at least a week after the semester has ended! **Problems with computers or with computer storage media are NOT acceptable excuses for missing or late assignments in this course**.

**SAP ASSIGNMENTS**
Students will complete three SAP assignments worth up to 10 points each. Late assignments will lose 1 point for each day overdue, with 1 minute after class starts on the due date counting as the first day overdue.

**TAKE-HOME QUIZZES (THQS)**
Students will complete eight take-home quizzes worth up to 5 points each, for a total possible score for this grading component of 40 points. The professor retains all THQs, so be sure to make an extra copy for yourself before you submit each THQ. Any THQ not submitted by the beginning of class on the due date will be considered missed and will count as a score of zero points. You are permitted to submit THQs early, and you may submit THQs via email to dunnc@gvsu.edu if you are unable to attend class on the due date. You may replace one missed THQ score (or one THQ with a lower than desired score) by attending an ERP speaker presentation. You may not replace more than one THQ score.

**PROBLEMS**
Besides the THQs, we will work through other example problems for some chapters; you will not be graded on these problems; however, be aware that if you do not succeed in mastering these problems such that you could complete similar problems without your textbook, notes, or help from a friend, you are unlikely to do well on examinations.

**STUDENTS WITH DISABILITIES***: If there is any student in this class who has special needs because of learning, physical or other disability, please contact me and Disability Support Services (DSS) at 616-331-2490.  Furthermore, if you have a disability and think you will need assistance evacuating this classroom and/or building in an emergency situation, please make me aware so the University can develop a plan to assist you.

**WITHDRAWAL POLICY***:  A student may withdraw from a course and receive a grade of W when the completed "*Registration and Drop-Add Form*" is presented to the Registrar by the end of the ninth week. *(After the first week of the current semester, students may not use the online system to withdraw).* Students who do not withdraw before the deadline must accept a grade other than W depending on the instructor's judgment of their performance in the course(s) and any mitigating circumstances.

**INCOMPLETE POLICY***:  An "I" can be given only under extenuating circumstances such as serious illness.  If the student is not earning at least a "C" in the class, an incomplete grade isn't appropriate.  Also, an incomplete isn't appropriate unless the student has completed most of the course.  Unless changed by the instructor, each "I" grade will be changed to an "F" according to this schedule: fall semester incompletes, end of the following winter semester; winter and spring/summer incompletes, end of the following fall semester.

**STUDENT CODE OF HONOR:**  The principles of truth and honesty are recognized as fundamental to a community of teachers and scholars.  As such, the Seidman College of Business expects both faculty and students to honor these principles and, in so doing, to forge a lifelong commitment to ethical behavior.

**ACADEMIC DISHONESTY:** The Student Code Section 223.00 (P.19) with respect to academic dishonesty will be strictly enforced up to and including failure for the course and judicial action for dismissal from the University.

**SPECIAL NOTE ON CLASSES WITH A PLANNED ONLINE COMPONENT:** Faculty teaching traditional classes who plan to offer some portion online must include the date(s) or percent of classes (maximum 15%) that will be taught on-line on the syllabus.  In addition, faculty must attend the special training offered by the Faculty Teaching & Learning center before offering the online classes.

### *Winter 2014 Academic Calendar*

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| Registration | March 18, 2013 - January 10, 2014 |
| Payment Deadline - All registrations through December | December 13 at 5 pm |
| Classes Begin | January 6 |
| Last day to Add, Register or Pay | January 10 by 5 pm |
| 100% Tuition Refund Deadline* | January 10** |
| MLK Holiday-no classes | January 20 |
| 75% Tuition Refund Deadline* | January 31** |
| Mid-term Evaluations | February 17-22 |
| Mid-term Grades from Faculty | February 25 |
| Spring Break | March 2-9 |
| Drop Deadline - grade W | March 7 |
| Classes end | April 19 |
| Examinations | April 21-26 |
| Semester Ends | April 26 |
| Commencement | April 26 (Van Andel Arena, Grand Rapids) |
| Grades due from Faculty | April 29 by 12 pm |
| Grade Available to Students | May 1 |

| | | COURSE CALENDAR (SUBJECT TO CHANGE) | |
|---|---|---|---|
| **DATE(s)** | **CHAPTER(S)** | **TOPICS** | **ASSIGNMENTS/QUIZZES** |
| Tu 1/07 | N/A | Snowpocalypse 2014 | |
| Th 1/09 | 1 | Why REA? Accounting and Enterprise Systems as Economic Storytelling | |
| Tu 1/14 | 2 | Representation and Patterns: An Introduction to the REA Enterprise Ontology | |
| Th 1/16 | 2 | Representation and Patterns: An Introduction to the REA Enterprise Ontology | THQ#1 due |
| Tu 1/21 | 3 | SAP #1 Revenue Cycle Fulfillment Workflow **MEET IN DEV 205A** | |
| * Th 1/23 * | 3 | Task Level Modeling *(no physical class or office hours on 1/23 – view online materials anytime before 1/28)* | SAP #1 due (via email if didn't turn it in Tu in class) |
| Tu 1/28 | 3 | Task Level Modeling | THQ#2 due |
| Th 1/30 | 4 | Enterprise System Risks and Controls | |
| **Tu 2/4** | | SAP #2 Separation of Duties **MEET in DEV 204A** | |
| Th 2/6 | 4 | Enterprise System Risks and Controls | SAP #2 due,THQ #3 due |
| Tu 2/11 | **1-4** | **Examination 1** | |
| Th 2/13 | 5 | Conceptual/Logical Relational Database Models | |
| Tu 2/18 | 6 | REA Core Business Process Modeling | THQ #4 due |
| Th 2/20 | 6 | REA Core Business Process Modeling | THQ #5 due |
| Tu 2/25 | 7 | Expanded REA Business Process Modeling and View Integration | |
| Th 2/27 | 7 | Expanded REA Business Process Modeling and View Integration | THQ #6 due |
| Tu 3/4 and Th 3/6 | **No Class** | **Spring Break** | |
| Tu 3/11 | 8 | Database Design Implementation w/ MS Access **MEET IN DEV 205A (Sec 1) DEV 204A (Sec 2)** | THQ #7 due |
| Th 3/13 | 8 | Project work day **on your own** *no physical class meeting* | **Project 1 due by 11pm via email to dunnc@gvsu.edu** |
| Tu 3/18 | 8 | Database Design Implementation w/ MS Access | |
| Th 3/20 | 5-8 | **Examination 2** | |
| Tu 3/25 | 9-10 | Introduction to Querying **MEET in DEV 205A (Sec 1) DEV 204A (Sec 2)** | |
| Th 3/27 | 9-11 | Project 2 work day **on your own** *No physical class meeting* | |
| Tu 4/1 | 10 | Acquisition and Revenue Cycle Querying **MEET in DEV 204A** | |
| Th 4/3 | 11 | Advanced Acquisition/Revenue Cycle Querying | |
| Tu 4/8 | 12 | Advanced REA Modeling Concepts **Project 2 due via email to dunnc@gvsu.edu** | **Project 2 due by 11pm** |
| Th 4/10 | 12 | Advanced REA Modeling Concepts | THQ #8 due |
| Tu 4/15 | 16 | Current Accounting and Enterprise Systems | |
| Th 4/17 | | SAP General Journal and Ledger **MEET in DEV 205A (Sec 1) DEV 210A (Sec 2)** | SAP #3 due at end of class |
| **4/21-4/25** | **9-13,16** | **Final Examination** Sec 1 (T-R 10am) Wed 4/23 8:00-9:50 am Sec 2 (T-R 4pm) Thurs 4/24 4:00-5:50 pm | |