UNIVERSITY OF MISSOURI
ACCOUNTANCY 3328 - ACCOUNTING INFORMATION SYSTEMS
Fall 2014

INSTRUCTOR:	Elaine Mauldin, Ph.D., CPA (inactive)
CLASS TIMES:	Tuesdays and Thursdays:
	Section 1 (9:30-10:45 AM)
	Section 2 (11:00-12:15 PM)
	Section 3 (2:00-3:15 PM)
CLASSROOM:	Cornell 219, Cornell 3 (Sections 1 and 2), Cornell 5 (Section 3)
OFFICE:	331 Cornell Hall
PHONE:	884-0933
BLACKBOARD:	www.courses.missouri.edu
E-MAIL:	mauldin@missouri.edu
OFFICE HOURS:	Tuesdays and Thursdays 3:30 –5:00 PM & by prior appointment.

COURSE DESCRIPTION & OBJECTIVES

Welcome to AIS! Accounting provides useful information about economic activities to support informed decision making for stakeholders both inside and outside the organization. Thus, preparation for a career as a professional accountant involves not only GAAP financial reporting knowledge, but also knowledge about the underlying economic events and how they are translated into information for a variety of decision contexts. Accounting 3328 seeks to develop your knowledge of basic business processes and internal controls that are critical for understanding how information flows to financial statements as well as how this information is used for internal decision making. The course provides a solid foundation in the knowledge and skills needed for success in the accounting profession, including careers in audit, tax, managerial, or government.

Accounting is a vibrant and dynamic learned profession. Our overall course objective is to nurture your curiosity and dedication to a philosophy of lifelong learning, necessary ingredients for your future success. We will try to achieve these goals by a combination of "book learning" and "hands-on" activities—both *knowing that* and *knowing how* of AIS. Note that "systems" is not synonymous with technology, but also includes people and procedures. Areas of emphasis include: enterprise resource planning (ERP) systems; databases and database management systems (DBMS); documentation techniques including business process modeling (BPMN), flowcharts, and entity-relationship diagrams (REA); and techniques for identifying risks and developing internal controls. You will complete exercises to develop skills with source documents and documentation techniques (SUA, BPMN, flowcharting and REA diagramming). In addition, you will complete exercises to acquire basic skills with Access (a DBMS) and SAP (an ERP).

COURSE PREREQUISITES

Acct 2036 & 2037 (Accounting 1 & 2)

CLASS PHILOSOPHY & FORMAT

Our goal is that if you make the effort required to succeed in this class, you will be well prepared for your future course work and a future career in accounting and auditing, and ready to face the challenges of a rapidly changing business environment. This will require hard work on all sides. I am sure you expect me to be prepared for every class and I intend to be. In return, I expect you to be both present and prepared. In addition, I expect you to participate in classroom activities to the fullest extent possible given the number of people present. Last, but not least, I expect you to let me know, on a timely basis, any problems or concerns. Classroom communication is a two way process.

Since most of you have had limited exposure to AIS, there is a great deal of new information and terminology to learn, and it is essential to your success that you keep up to date with assigned reading, homework, and projects.

The process can begin only with your effective preparation before class. We have carefully selected a text that provides concise, easy to read chapters. To maximize the effectiveness of your preparation, we use an electronic Smart Book with incorporated "LearnSmart" (LS) technology that provides an adaptive learning experience with built-in assessments to help you learn faster and study more efficiently. We recommend that you read the chapter assignment first (**in its entirety, not just the highlighted sections**) and then review and assess your understanding of the reading using the associated LS assignment. Additional homework (HW) problems may also be required. Remembering and understanding the material are both necessary; requiring regular studying. In addition, we will begin each class where a reading assignment is due with a short quiz over the material. If you have carefully read the **entire** chapter and completed the LS assignment, you should be prepared for the quiz. Please note that homework, quiz, or exam material may come from any part of the assigned chapter, not just the text highlighted portions.

Our class time is spent answering your questions, discussing chapter concepts to consolidate your understanding, and working through small exercises, case studies or labs to practice the concepts. Research shows that you retain more by reading and "doing" than by reading alone. Since we will not rely on lecture in the class, we require you to be current in your preparation, demonstrated by completion of the LS assignment and assigned homework, prior to coming to class. If not, you will not be permitted to attend since you will not be able to participate. However, in consideration of unforeseen life events, you will receive up to two chances to attend class without completing the required assignment. Missed assignments cannot be made up after the fact but the lowest two assignments (LS Assignment and Quiz) will be dropped.

If you know you will miss a class, you can still obtain the points for that assignment by:

1. Completing the LS assignment and turning in assigned HW prior to the class.

2. Making arrangements with me prior to class, but after completing the assignment, to take a substitute quiz.

3. Working through the in class exercises on your own.

Outside projects are used to begin the process of converting new knowledge into practical skills. Because each of you needs to be aware of and cope with the realities of working with accounting documents and systems, outside projects are **individual** projects. Although this is not a computer class, both the SAP project and the Access project require you to learn to use the computer as a tool. You may enjoy some projects more than others and the points provided each project may or may not reflect the amount of effort you required to complete the project. When working with computers you should remember that sometimes the computer goes down, sometimes the network is slow, and often the assignments take longer than you anticipate. An assignment that takes one of your fellow classmates 1 hour to complete could take you 5. The bottom line is that you need to plan ahead, not wait until the last minute to complete assignments and don't expect things to go right the first time. Computer problems are not an acceptable excuse for a late assignment. You should maintain at least one backup copy of all electronic files you hand in (except for SAP because system support provides backups). If you are having problems with an assignment, please let me know as soon as possible either before or after class, by email, during office hours, or by setting up an appointment.

I give this course my best effort throughout the semester, and I need you to do the same. I am looking forward to getting to know you and working with you. I encourage you to cultivate your curiosity and ask questions about anything related to the course or how what we are learning will affect your future career. Rest assured that you will use this course content in your career. I wish you every success in studying AIS.

REQUIRED MATERIALS

1. Richardson, Chang, and Smith. *Accounting Information Systems,* 1st Edition, McGraw-Hill Education, 2014. See Smart Book announcement on Blackboard for instructions on accessing the electronic text.

2. Arens & Ward, *Systems Understanding Aid, 8th Edition*, Armond Dalton Publishers, Inc., 2012.

3. Top Hat classroom response system. See Top Hat announcement on Blackboard for instructions on accessing the system.

GRADES

Final grades will be based upon points earned in relation to total points as follows:

Exam 1	80
Exam 2	100
Exam 3	100
Chapter LS, Quizzes, and HW	100
SUA Project	20
SAP Project	50
Access Project	50
TOTAL	500

In as timely a manner as possible, I will post your grades on Blackboard. If at any time you think there is a mistake in the posted grades, please let me know ASAP. Your final grade will be based on your earned points divided by 500 and will be translated to letter grades. The following +/- grade scale will be used. Please note that the University of Missouri counts an A+ as 4.0:

Percentage	GPA grade	Letter Grade
97- 100	4.0	A+
93 - 96	4.0	A
89-92	3.67	A-
85-88	3.33	B+
81- 84	3.00	B
77-80	2.67	B-
73-76	2.33	C+
69-72	2.00	C
65-68	1.67	C-
61-64	1.33	D+
57-60	1.00	D
53-56	0.67	D-
0-52	0.00	F

Every attempt will be made to grade all work consistently and fairly. However, if you feel a mistake has been made on any assignment, please contact me via a short written note or email, within one week of the return of the graded assignment, I will review the grade. **There is no curve on the exams or final grades**.

Exams –The first two exams are group evening exams as noted on the class schedule. Please arrange your schedule accordingly. The third exam will be given in accordance with the University's Final Exam Schedule as noted on the class schedule. Make-up exams will be allowed only in cases of emergency and only when approved *in advance* by the instructor. The format of the exams will follow CPA exam format with a combination of objective (multiple choice, true/false, matching) and subjective questions (problems).

Chapter LS, Quizzes, and HW – As discussed above, under Class Philosophy and Format, and listed in the following class schedule.

SUA, SAP, and Access Projects – These projects provide you an opportunity to gain more in-depth understanding of how a traditional, financial statement oriented, accounting system is developed and/or operates. SUA introduces business process controls and the forms that have traditionally provided the documentation for the accounting process. SAP introduces ERP software commonly used in business. Access introduces "behind the scenes" development of database systems used in business, including in ERP systems. Specific requirements will be posted to Blackboard.

AMERICANS WITH DISABILITIES A (ADA)

Title II of the Americans with Disabilities Act protects qualified individuals with disabilities from discrimination on the basis of disability. It also requires public entities to

inform persons with disabilities of their ADA rights regarding **classroom accommodations.** The following statement addresses the ADA requirement:

> *If you anticipate barriers related to the format or requirements of this course, if you have emergency medical information to share with me, or if you need to make arrangements in case the building must be evacuated, please let me know as soon as possible.*

> *If disability related accommodations are necessary (for example, a note taker, extended time on exams, captioning), please register with the Office of Disability Services (*http://disabilityservices.missouri.edu*), S5 Memorial Union, 573- 882-4696, and then notify me of your eligibility for reasonable accommodations. For other MU resources for students with disabilities, click on "Disability Resources" on the MU homepage.*

ACADEMIC DISHONESTY

Faculty have an obligation to report incidents of *academic dishonesty* to the Office of the Provost, to inform the department chair, and to inform the student of the alleged incident of academic dishonesty according to the *Collected Rules, Section 200.010, Standard of Conduct*. We believe academic integrity represents a standard of behavior and set of values critical to the continued success of the University of Missouri and shared by administrators, faculty and students. The following statement addresses the issue of academic dishonesty:

> *Academic integrity is fundamental to the activities and principles of a university. All members of the academic community must be confident that each person's work has been responsibly and honorably acquired, developed, and presented. Any effort to gain an advantage not given to all students is dishonest whether or not the effort is successful. The academic community regards breaches of the academic integrity rules as extremely serious matters. Sanctions for such a breach may include academic sanctions from the instructor, including failing the course for any violation, to disciplinary sanctions ranging from probation to expulsion. When in doubt about plagiarism, paraphrasing, quoting, collaboration, or any other form of cheating, consult the course instructor.*

INTELLECTUAL PLURALISM

The proper expression of both academic rights and responsibilities is required for a reasoned and respectful debate that explores a diversity of views and perspectives about complex, and often controversial topics. This is the essence of *intellectual pluralism*. The University community is committed to intellectual pluralism in its many dimensions: political, cultural, religious, international, disciplinary, economic, lifestyles – and to encouraging and supporting robust debates over matters of academic interest. Below is a statement addressing intellectual pluralism. This statement was adopted by the Faculty Council and recommended to our office for distribution.

> *The University community welcomes intellectual diversity and respects student rights. Students who have questions or concerns regarding the atmosphere in this*

class (including respect for diverse opinions) may contact the Departmental Chair or Divisional Director; the Director of the Office of Students Rights and Responsibilities (http://osrr.missouri.edu/) or the MU Equity Office (equity@missouri.edu; http://equity.missouri.edu/) All students will have the opportunity to submit an anonymous evaluation of the instructor(s) at the end of the course.

If you have any questions about academic integrity or intellectual pluralism, please feel free to contact the Office of Student Rights and Responsibilities by calling 882-6596 or visiting the website *(http://osrr.missouri.edu/)*. For questions about ADA classroom accommodations, please contact the Office of Disability Services at 882-4696.

ACADEMIC INQUIRY, COURSE DISCUSSION AND PRIVACY

University of Missouri System Executive Order No. 38 lays out principles regarding the sanctity of classroom discussions at the university. The policy is described fully in Section 200.015 of the Collected Rules and Regulations. In this class, students may make audio or video recordings of course activity unless specifically prohibited by the faculty member. However, the redistribution of audio or video recordings of statements or comments from the course to individuals who are not students in the course is prohibited without the express permission of the faculty member and of any students who are recorded. Students found to have violated this policy are subject to discipline in accordance with provisions of Section 200.020 of the Collected Rules and Regulations of the University of Missouri pertaining to student conduct matters.

CLASS SCHEDULE

The following class schedule is *tentative and subject to change*. You will be notified of any changes in advance in class. Reading and LS ("LearnSmart") assignments and assigned HW (homework) should be completed prior to coming to class as indicated. **Please note that homework, quiz, or exam material may come from any part of the assigned chapter, not just the highlighted portions in the Smart Book.**

Unless announced otherwise, Tuesday classes will meet in Cornell 219 and Thursday classes will meet in the computer classroom lab. **Labs for Sections 1 and 2 will meet in Cornell 3. Section 3 will meet in Cornell 5.**

Date	Topic & Class Schedule	Assignments, Due Dates and Comments
8-26 T	Introduction – Course Overview, Syllabus, Smart Book, and Top Hat	
8-28 Th	Ch. 1 – AIS & Firm Value	Open Lab for Ch. 1 and 2 LS and Ch. 1 HW - Problems 5, 6, and 7.
9-2 T	Review Ch. 1 HW Ch. 2 – Accountants as Business Analysts Quiz Ch. 2; Ch. 2 Discussion Question (D.Q.) 2, 3; Practice Reading Flowcharts & BPMN	**Ch 1 LS and HW Ch. 1 due prior to class.** **Ch 2 LS due prior to class**.
9-4 Th	Documentation Practice – Flowcharting and BPMN diagrams	Lab – Ch. 2 Problems 1 and 2. **Ch. 2 HW** - Bring to class rough sketch of Flowchart for problem 1 and BPMN for problem 2 (Will be checked in for serious attempt but not accuracy or final completeness).
9-9 T	Ch. 5 pages 102-109, Sales and Collections Business Process Summary Matrix; Business Rules/Internal Controls Matrix; Quiz Ch. 5	**Ch 5 LS due prior to class.**
9-11 Th	Introduction to Integrated Business Processes Quiz Ch. 12	**Ch 12 LS due prior to class** (review of computer hardware and software). Lab - SAP Introduction and Demo.
9-16 T	Ch. 6 pages 128-134 Purchases and Payments Business Process Summary; Business Rules/ Internal Controls Matrix; Quiz Ch. 6	**Ch. 6 LS due prior to class.**
9-18 Th	**No Class Evening Exam 1 8:00-9:15 p.m. Location TBD.**	
9-23 T	Ch. 10 Internal Control Quiz Ch. 10; COSO Update 2013-2014; Ch. 10 D.Q. 3, 4, 9; Introduction to Internal Controls In Class Competition	**Ch. 10 LS due prior to class.**

Date	Topic & Class Schedule	Assignments, Due Dates and Comments
9-25 Th	Purchases Processes and Internal Controls	**SUA Assignment Due** Lab - SAP Lab Exercise 1
9-30 T	Ch. 11 Information Security and Computer Fraud - Questions on Internal Controls In Class Competition; Ch 11 Quiz; Ch. 11 D.Q. 1, 2, 5, 6, 8, 10	**Ch. 11 LS due prior to class**
10-2 Th	Business Processes and Internal Controls	**SAP Project Part A Due prior to class** Lab - SAP Lab Exercise 2
10-7 T	Internal Controls In Class Competition	**HW - Preparation for In Class Competition due prior to class**
10-9 Th	Business Processes and Internal Controls	**SAP Project Part B Due prior to class** Lab - SAP Lab Exercise 3
10-14 T	Ch. 9 Reporting Processes and XBRL Ch. 9 Quiz; D.Q. 1, 3, 5, 8; Problems 2, 4, 5	**Ch. 9 LS due prior to class**
10-16 Th	Business Processes and Internal Controls	Lab - SAP Lab Exercise 4
10-21 T	Review	**SAP Project Part C Due prior to class**
10-23 Th	**No Class – Evening Exam 2 8:00-9:15 p.m. Location TBD.**	
10-28 T	Ch. 3 Data Modeling – Practice REA Modeling and Database Design Ch. 3 Quiz; D.Q. 1, 2, 3, 4; Problems 1, 2, 3, 4	**Ch. 3 LS due prior to class**
10-30 Th	Ch. 4 Relational Databases	Read Ch. 4 pages 66-75 prior to class Lab – Access Project Part 1 - Ch. 4 pages 75-80, Appendix A 91-95.
11-4 T	REA Modeling and Database Design Ch. 4 Quiz; Practice Manual SQL Queries; BBB Modeling and Design (pages 118-119, 139-140)	**Ch. 4 LS due prior to class**
11-6 Th	Sales and Internal Controls in Access	**Access Project Part 1 due prior to class** Ch 5 pages 109 - end of chapter Lab - Access Project Part 2
11-11 T	REA Modeling and Database Design Practice, Continued Review Quick Jet and Prepare Tom' Trailer Sales	Read and prepare a rough draft of Ch. 6 Problem 2
11-13 Th	Purchases and Internal Controls in Access	**Access Project Part 2 due prior to class** Read Ch 6 pages 134-end of chapter Lab - Access Project Part 3

Date	Topic & Class Schedule	Assignments, Due Dates and Comments
11-18 T	Access Internal Controls Review	Access Review
11-20 Th	Access Navigation Form and Wrap Up	**Access Project Part 4 due 5:00 p.m. Friday 11-21.** Lab - Access Navigation Forms
Thanksgiving Break 11-23 to 11-30		
12-2 T	Speakers PWC	
12-4 Th	Internal Controls Case Exercise	**HW Internal Controls 1 due prior to class.**
12-9 T	Internal Controls Case Exercise	**HW Internal Controls 2 due prior to class.**
12-11 Th	Review Exam 3 – Access Problem in Lab (20 points)	**Exam 3 Access Problem in Lab**
12-15	**Exam 3 – 3:00-5:00 Location TBD.**	

Summary of LS, Quiz, and HW grades – Total 120, Drop 4 lowest, maximum points=100

Ch 1 LS	5	9-2
Ch 1 HW	5	9-2
Ch 2 LS	5	9-2
Ch 2 Quiz	5	9-2
Ch 2 HW	5	9-4
Ch 5 LS	5	9-9
Ch 5 Quiz	5	9-9
Ch 12 LS	5	9-11
Ch 12 Quiz	5	9-11
Ch 6 LS	5	9-16
Ch 6 Quiz	5	9-16
Ch 10 LS	5	9-23
Ch 10 Quiz	5	9-23
Ch 11 LS	5	9-30
Ch 11 Quiz	5	9-30
I.C. Competition	5	10-7
Ch 9 LS	5	10-14
Ch 9 Quiz	5	10-14
Ch 3 LS	5	10-28
Ch 3 Quiz	5	10-28
Ch 4 LS	5	11-4
Ch 4 Quiz	5	11-4
I.C. HW 1	5	12-4
I.C. HW 2	5	12-9