

**Syllabus**  
**ACC 504 - Advanced Accounting Information Systems**

**A2, 2014**  
**ST. THOMAS UNIVERSITY**  
**SCHOOL OF BUSINESS**

**INSTRUCTOR:**

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Advising and tutoring by appointment only

**TEXTS AND REQUIRED MATERIALS:**

Hall, James A. (2013). Accounting Information Systems (8<sup>th</sup> ed.). Mason, OH: Cengage South-Western. ISBN-10: 1-111-97214-1 ISBN-13: 978-1-111-97214-1

Handouts and other materials as provided.

## COURSE OVERVIEW:

This is a required course in the Master of Accounting and [Master of Business Administration](#) (Accounting Specialization) programs. It is both a content and process course. Since process is a significant component of the course, participative and group-intensive instructional approaches are utilized as time permits.

The study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and the integration of accounting systems in the evaluation and selection of software. Systems analysis techniques are discussed using the systems development life cycle model.

## COURSE OBJECTIVES AND COMPETENCIES:

Upon completion of this course, the student should have acquired expertise in performing activities related to the following accounting areas:

- the interactions of organizations with their external business partners, especially the flows of resources between the organizations and their partners
- transaction cycles in organizations, and the resource flows that connect the transaction cycles to form a value chain
- conceptual modeling constructs in general and the constructs of the Resources-Events Agents Enterprise Ontology in particular
- procedures for converting conceptual models into logical relational models and then into physical relational databases using Microsoft Access
- information retrieval/querying a relational database, particularly Microsoft Access
- risks and controls associated with business processes and enterprise software systems
- identify advanced applications in AIS design and implementation, including the systems life cycle, information technology, and computerized systems;
- create comprehensive sets of internal controls, including those under the COSO and COBIT frameworks;
- perform basic database modeling (both ER and REA) while also using querying techniques; and
- match XBRL and its importance to society.

## COURSE METHOD AND REQUIREMENTS

The course format consists of the instructor's lectures, problem solving, research paper presentations and discussions of relevant recent literature. Class activities will also include group work, discussions, computer based search and software demonstrations.

Students are advised to read carefully the assigned material prior to the session where such material will be discussed, so they will be able to participate actively in class discussions.

Homework assignments should be submitted via blackboard. In case of absences, *it is the student's responsibility: to find out what homework has been assigned..* In other words, even if you miss a class, you are still responsible for all assignments. No late work will be accepted. Assignments must be turn in with Certificate of Authorship and must be signed via Blackboard (Bb). Students are encouraged to study in groups.

## BLACKBOARD:

**Internet access is required.** This is most convenient from your home, however, the University does provide such access to students from the library. You are required to check Blackboard at least weekly for updates and further information regarding the course.

## LIBRARY/INFORMATION LITERACY:

The course assignments include research into various issues for completion of projects and case studies. More information is provided during the course.

## STUDENT REQUIREMENTS:

General:

Students are expected to come to each class with all reading and writing assignments completed. Written cases and assignments are to be submitted to the instructor via blackboard prior to the due date. No case, presentation or assignment may be submitted late.

YOU are responsible for monitoring your progress and dropping in a timely manner if appropriate. **DROP DEADLINES ARE ENFORCED.**

All papers are to be typed and in the prescribed format. It is recommended that students utilize a word processor and spell checker. Poorly written papers and those with misspellings are not acceptable at the graduate level. Points will be deducted for improper style, grammar, or spelling.

## Integrity

No professional can maintain credibility using another's work, whether that person is a fellow student or a published writer. All work is to be SOLELY and COMPLETELY done by the individual student. READ THE STATEMENT ON PLAGIARISM in the student handbook. Copying (including rephrasing) even one sentence without proper attribution constitutes plagiarism. A student whose paper is copied is equally at fault as those who do the copying. Keep your work confidential and to yourself! Not everyone is as honest as you are. Students should carefully read, understand and abide by the statement on plagiarism in the Graduate School Policy on Academic Conduct in the current catalog and student handbook.

## Cases

Five individual cases are required. These are to be submitted as assigned in [Microsoft Word](#) by the date and time indicated in blackboard. Late papers are not accepted. These are individual efforts and absolutely no collaboration or assistance of any kind is allowed on these cases. If you miss class, it is your responsibility to obtain the necessary case information. Although cases will be graded on the basis of content rather than length, full and complete answers are expected. Not all cases are weighted equally.

## Homework Assignments

There are 14 different homework assignments. The homework should be submitted via blackboard. The homework will be graded for accuracy, meaning if you miss a multiple-choice question, you will not earn 100 points. The problems in each homework assignment are weighted heavier than the multiple choice questions. Please ensure you give the homework its attention and time.

## Class Attendance & Participation

ATTENDANCE IS REQUIRED, as it should be obvious that students who are not in class will be unable to participate. Every student is expected to participate and contribute to the group's learning experience in a consistent, accurate, and constructive manner.

## Tests

There will be three exams. There are NO MAKEUPS. Tests are drawn from the texts, cases, lectures, projects and any assigned supplementary materials. Although tests are not limited to the course competencies, students will find these a useful guide for studying. You will be held accountable for all assigned material, whether or not it is discussed in class.

## GRADING:

Assignment	Description	% Grade
Exam 1	Chapter 1-3	15%
Exam 2	Chapter 4-8	20%
Final Exam	Chapters 9, 11, 12 & 15-17	40%
	1 All Multiple Choice Questions, Problems 4, 9, 10	1%
	2 All Multiple Choice Questions, Problems 1, 2, 7	1%
	3 All Multiple Choice Questions, Problems	1%
	4 All Multiple Choice Questions, Problems 3, 7,	1%
	5 All Multiple Choice Questions, Problems 2, 5	1%
	6 All Multiple Choice Questions, Problems 12	1%
	7 All Multiple Choice Questions, Problems 2, 4	1%
	8 All Multiple Choice Questions, Problems 2, 3, 9, 10	1%

9	All Multiple Choice Questions, Problems 2,	1%
11	All Multiple Choice Questions, Problems 3,	1%
12	All Multiple Choice Questions, Problems	1%
15	All Multiple Choice Questions, Problems	1%
16	All Multiple Choice Questions, Problems	1%
17	All Multiple Choice Questions, Problems	1%
Case 3-3	Whodunit?	1%
Case 4-3	Steeles Cryogenics	2%
Case 5-3	Steeles Cryogenics	2%
Case 6-6	Orbits-Comprehensive Case	3%
Case 7-5	Blades R Us-Comprehensive Case	3%
<b>Totals</b>		<b>100%</b>

Conversion of points into grades:

**St. Thomas University**  
**ACG 504**  
**Grading Scale**

Max	Min	Grade
100	93	A
92	90	A-
89	87	B+
86	83	B
82	80	B-
79	77	C+
76	73	C
72	70	C-
69	67	D+
66	60	B
59	0	F

## SCHEDULE OF ACTIVITIES AND ASSIGNMENTS

St. Thomas University ACC 504 Advanced Accounting Information Systems Schedule of Assignments					
Week	Date	Discussion	Readings	HW	Due Dates
1	Tuesday, March 11, 2014	The Information Systems: An Accountant's Perspective Introduction to Transaction Processing	Chapter 1 Chapter 2	All Multiple Choice Questions, Problems 4, 9, 10 All Multiple Choice Questions, Problems 1, 2, 7	
2	Tuesday, March 18, 2014	Ethics, Fraud & Internal Control The Revenue Cycle	Chapter 3 Chapter 4	All Multiple Choice Questions, Problems All Multiple Choice Questions, Problems 3, 7,	HW Ch 1 HW Ch 2
3	Tuesday, March 25, 2014		Exam 1 Chapter 1-3		HW Ch 3 & 4
4	Tuesday, April 01, 2014	The Expenditure Cycle Part I: Purchases and Cash Disbursement Pro The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Pro	Chapter 5 Chapter 6	All Multiple Choice Questions, Problems 2, 5 All Multiple Choice Questions, Problems 12	Case 3-3 Case 4-3
5	Tuesday, April 08, 2014	The Conversion Cycle The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Pro	Chapter 7 Chapter 8	All Multiple Choice Questions, Problems 2, 4 All Multiple Choice Questions, Problems 2, 3, 9, 10	HW CH 5 HW CH 6
6	Tuesday, April 15, 2014		Exam 2 Chapter 4-8		HW Ch 7 & 8
7	Tuesday, April 22, 2014	Database Management Systems	Chapter 9 Chapter 11 Chapter 12	All Multiple Choice Questions, Problems 2, All Multiple Choice Questions, Problems 3, All Multiple Choice Questions, Problems	Case 5-3 Case 6-6
8	Tuesday, April 29, 2014	Enterprise Resource Planning Systems	Chapter 15 Chapter 16 Chapter 17	All Multiple Choice Questions, Problems All Multiple Choice Questions, Problems All Multiple Choice Questions, Problems	HW CH 9 HW CH 11 HW CH 12 Case 7-5
9	Tuesday, May 06, 2014		Final Exam Ch 9, 11, 12 & 15-17		HW Ch 15, 16, 17

## NOTICE TO STUDENTS REGARDING SEVERE INCLEMENT WEATHER AND UNIVERSITY EMERGENCY CLOSINGS:

In case of severe weather or other emergencies threatening normal operations, students are advised to check the following three sources for information regarding class cancellation and campus closing:

- 1) St. Thomas Emergency Information Line – 877-STU-PLAN (877-788-7526)
- 2) St. Thomas Website – [www.stu.edu](http://www.stu.edu)
- 3) Local Media Outlets – TV Stations:  
WFOR-4, WTVJ-6, WSVN-7, WPLG-10, WLTV-23, Telemundo-51

Radio Stations, AM

WIOD-610, WAQI-710, WQBA-1140

Radio Stations, FM

WLRN-91.3, 93.1-WHDR, WPOW-96.5, WEDR-99.1, WKIS-99.9, WHYI-100.7, WMXJ-102.7, WHQT-105.1, WXDJ-95.7, WRTO-98.3, WRMA-106.7, WAMR-107.5

