

# ACCOUNTING INFORMATION SYSTEMS (AIS)

Accounting 309  
Fall 2014

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**Instructor: Deb Cosgrove**

Office Location: CBA 384

Office Hours: 2:30 -4:00 MWF

**E-mail Address:** [dcosgrove2@unl.edu](mailto:dcosgrove2@unl.edu)

Telephone Number: 402-472-0525

Fax Number: 472-4100

I regularly check e-mail when I'm in my office. I will respond as quickly as possible. I do not regularly check e-mail in the evenings or weekends. I have a spam filter installed on my computer so it's possible there will be a delay in receiving your messages. **Please include "Accounting 309" in the subject line of all email you send** so I can easily retrieve your email if it is snagged by the Spam filter.

I will **not** respond if you email with a question to which you can easily find the answer in Blackboard. Examples of questions to which I will **not** respond include:

- "When is the final exam?"
- "What are your office hours?"
- "How many points is the Excel practical exam worth?"

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## Teaching Assistant (TA)

Stosh Getzfrid

Office Location: CBA 300B

Office Hours:

Email Address: [sgetzfrid1@gmail.com](mailto:sgetzfrid1@gmail.com)

Telephone Number: (402) 472-3443

The TA will grade all the Excel and Access assignments and provide help throughout the semester. The TA will also conduct the recitation sessions. You are expected to attend every recitation.

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## **Blackboard**

You can use Blackboard to access the syllabus, schedule, handouts, Web site links, announcements, and grade book. I will only provide hard copy of the syllabus, schedule and handouts if you specifically ask.

I use the Blackboard online grade book, so you can access your points at any time. Please take a minute to update your personal information (such as e-mail address) in MyRed. I do occasionally communicate with individual students via email.

## **Blackboard Technical Support**

Information Technology Support Help Desk, 501 Building, (501 Stadium Drive) Room 105. The ITS Help Desk is open daily Sunday through Saturday 7:30 A.M. to 11:30 P.M. The ITS Help Desk e-mail address is [helpdesk@unl.edu](mailto:helpdesk@unl.edu) and the phone number is (866) 472-3970 (this is a toll free number.) Please contact technical support with all questions about Blackboard, email and viewing or downloading documents from Blackboard.

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## **Prerequisites**

These courses must be **completed** before enrolling for this course.

- Accounting 202 with a grade of C or better
- Management 350 with a grade of C or better

*In addition to specific prerequisites listed above, CBA students must also have completed (or the final semester in progress unless it is a specific prerequisite) the following courses (or equivalents): MNGT 150; ENGL 101, 102, 150 or 151; MATH 104 or 106; CURR 120; COMM 311; ECON 211 & 212 (or 210); ECON 215 (or STAT 218/180).*

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## **Required Materials**

- *Student Guide to the Sarbanes-Oxley Act 2e* by Prentice & Bredeson; published by South-Western Cengage Learning, ISBN 978-0-324-82719-4
- *Accounting Information Systems*, custom published by Pearson
- *Microsoft Excel 2013 Formulas* by John Walkenbach; published by Wiley, ISBN 978-1-118-49044-0
- *Internet access.* You will need an Internet connection to access materials and information in Blackboard.
- 1 pen or pencil (any color other than red or black)
- *Microsoft Office 2013* software. We will be using Excel 2013. All computers in the Coe Lab have Excel 2013.

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## **Course Description**

The class will identify, document, evaluate and suggest improvements to accounting information systems (AIS). We will focus on the impact of business transactions on AIS, and how the information system influences and supports business decisions. We will discuss current events within business, accounting, and information systems.

In this course, there is not always a single correct solution to a case, unlike in your beginning accounting principles courses. You will need to use judgment and creativity to identify issues, then brainstorm and research possible solutions. You will likely experience higher levels of uncertainty, ambiguity and frustration than in previous accounting courses. However, you will hopefully also feel a much greater sense of accomplishment and professional growth by the end of the semester.

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## **Learning Objectives**

Upon completing this course, you should be able to:

- Describe the primary objectives of an accounting information system
- Describe processes and documents found in specific transaction cycles
- Diagram business processes
- Evaluate and design system internal controls
- Recognize the impact of the Sarbanes-Oxley Act on the accounting profession
- Identify ethical dilemmas and appropriately apply professional ethical standards
- Identify and discuss current events
- Utilize Microsoft Excel to efficiently and effectively solve problems

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## **Class Preparation**

This course draws upon many of the concepts you learned in accounting principles and management information systems. AIS is a demanding topic and difficult to teach in a classroom setting. We will incorporate class discussions, team learning, group projects, and oral and written communication skills. We will facilitate learning through the following activities:

- Class Preparation. Please complete assigned reading and assignments prior to coming to class. You should bring a list of questions or points needing clarification to class.
- Team learning. During some class periods you will divide into groups to discuss solutions to discussion questions or problems.
- Homework. Please complete homework individually. Even if you discuss your homework with others or work as a group, you must turn in your own work product. Be prepared to discuss the assignments during class.
- Current Events Updates. Occasionally we will discuss technology innovations, business news and regulatory changes.

- **Group Projects and Presentations.** I may ask you to complete projects or homework as a group. The group will prepare a written paper, an oral class presentation or lead class discussion.

This class is designed to be primarily an interactive learning experience as opposed to a lecture format. Your participation is critical to the overall success of the class.

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### **Class Policies**

- **Disruptions.** Please turn off cell phones before class begins.
- **Tardiness.** Please avoid disrupting the class by coming in late. We keep very busy in class, and begin right at the scheduled start of class. Three tardies are equivalent to one absence, which may impact your participation points earned.
- **Early Exits.** I expect you to stay for the entire class period. If you must leave before the end of the scheduled class time, please sit at the back and leave as quietly as possible. Three early exits are equivalent to one absence, which may impact your participation points earned.
- **Food and Drinks.** You are welcome to bring food or drink to class, but please only bring food you can consume quietly, and dispose of all your trash when you leave.
- **Talking.** Unless small groups are supposed to be discussing a question or problem, please don't chat with your neighbors. I may ask you to share your conversation with everyone!
- **Reading and Sleeping.** If you want to read the paper, work the crossword or sleep during class I strongly suggest you stay home or go somewhere the seats are more comfortable. If you've made the effort to come to class, I strongly suggest you make the effort to stay awake, listen attentively, and participate.
- **Recitation.** Recitation policies are on a separate document available in the Recitation area of Blackboard.
- **Late Penalties.** I will deduct 50% of the possible points for a homework assignment handed in after class but on the same day due. I do not accept any homework assignment submitted the day after it was originally due. If you will be absent, you should email your assignment to me before the start of your scheduled class time. Late penalties for Excel and Access weekly assignments are included in the Recitation Policies document.

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### **Academic Integrity Policies**

I will not tolerate academic dishonesty of any kind. If, after investigation, I believe you are guilty of academic dishonesty, you will fail the course. I will write a letter to the School of Accountancy Director, Dean of the college and the University Student Affairs office.

Academic dishonesty includes, but is not limited to:

1. Copying or attempting to copy (in whole or in part) from another student's assignment.
2. Allowing a student to copy or attempt to copy (in whole or in part) from your assignment.
3. Leaving homework, quiz, or other graded work, whether on paper or on any electronic device, where others might see and copy from it.
4. Copying or downloading another student's Excel or Access assignment (in whole or in part) and submitting it as your own work.
5. Copying (in whole or in part) from the solutions manual (by hand or using a computer.)
6. Using or attempting to use unauthorized materials or notes during a test or quiz.
7. Engaging or attempting to engage the assistance of another individual in misrepresenting academic performance on any graded assignment.
8. Abuse of academic materials by destroying or making inaccessible library or resource material.
9. Helping or attempting to help another student to commit an act of academic dishonesty.
10. Changing or destroying scores or grading marks on any graded assignment.
11. Copying questions (by hand or electronically) from an exam during exam review.
12. Taking pictures of exams during exam review.
13. Fabricating an excuse (such as illness, injury, accident) to avoid academic work or delay timely submission of any graded assignment.

References to 'students' means any student currently enrolled in accounting 309 and any student who was previously enrolled in accounting 309 (whether or not they successfully completed.)

Cheating results in an "F"!

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### **General Policies**

- Incompletes. I only give a grade of "I" for the reasons listed in the Undergraduate Bulletin.
- I expect all students to adhere to all parts of the Student Honor Code at all times. Please review the Honor Code in the Undergraduate Bulletin.
- I expect all students to adhere to all parts of the Student Code of Conduct (SCC) at all times. Please review the SCC in the Undergraduate Bulletin.
- Academic Dishonesty (Cheating). You should specifically read the section of the Student Code of Conduct in the Undergraduate Bulletin for the definition and examples of academic dishonesty.
- I expect all students to practice common courtesy and good manners during class and during group meetings outside class time. I will not tolerate degrading, humiliating, harassing, threatening or foul language or comments.

- I will investigate any suspected violations of the SCC and the common courtesy rule above and will vigorously pursue the disciplinary sanctions outlined in the Undergraduate Bulletin.
- Any student who needs special accommodations pursuant to Americans with Disabilities Act (ADA) should coordinate such accommodations with the office for Services to Students with Disabilities (132 Canfield Administration Building, 472-3787). Refer to the Undergraduate Bulletin for the types of accommodations available. Please advise me of any necessary accommodations as soon as possible.

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### **Grade Policy and Scale**

The number of points earned during the semester determines your course grade. I do not “curve” exams or quizzes. I will assign grades according to the following point schedule:

A+	803 – 841 points*
A	754 – 802 points
A-	733 – 753 points
B+	713 – 732 points
B	672 – 712 points
B-	651 – 671 points
C+	631 – 650 points
C	590 – 630 points
C-	569 – 589 points
D+	549 – 568 points
D	508 – 548 points
D-	487 – 507 points
F	0 – 486 points

\*Includes 21 points extra credit

There is no “rounding up” of percentages because **grades are based on points earned during the semester.**

I will award points according to the following schedule:

Exam 1	150 points
Exam 2	150 points
Excel assignments (10 @ 15 points each)	150 points
Excel practical exam	150 points
Homework (15 @ 10 points each)	150 points
Partner evaluation	20 points
Class participation	<u>50 points</u>
Total Points Available	<u>820 points</u>

There are three extra credit opportunities, for a maximum of twenty-one (21) points.

If you feel the grading on a specific assignment is incorrect or unfair you must bring your graded paper to my office within two (2) weeks from the date the assignment is graded and returned to you. If a grade has been recorded in the Blackboard grade book incorrectly or was not entered at all, you must bring your graded paper to my office within two (2) weeks from the assignment date. After two (2) weeks have passed, recorded grades are assumed fair and correct.

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## **Graded Work**

### **Exams**

Exam questions come from the text, supplementary materials, projects, and class discussions. Exams may be a combination of multiple choice, short answers (three-four sentences or bullet points) or essay answers (up to one page.)

I will only allow make-ups in severe and unavoidable circumstances such as death, hospitalization, or severe illness for you or your immediate family; University sponsored activity; or required military service. Please do not ask for special consideration for other reasons.

### **Homework Assignments**

You should have assignments completed before the beginning of class.

Assignments are worth 10 points each and are graded for completion. I will deduct 50% of the possible points for a homework assignment handed in after class but on the same day due. I do not accept any homework assignment submitted the day after it was originally due. If you will be absent, you should email your assignment to me before the start of your scheduled class time.

### **Microsoft Office Excel 2013 Assignments**

Microsoft Excel is an application that all of you will use in your personal life and professional career. Most prospective employers will expect you to know how to create and manipulate spreadsheets and analyze data using Excel formulas,

functions and tools. If you don't learn it in school, you will begin your professional career at a severe competitive disadvantage.

The assignments assume you are familiar with Excel and can create worksheets, manipulate data with basic formulas, and format worksheets professionally. However, there are intermediate and advanced features available in Excel of which many students are unaware or unable to use effectively. The Excel reference book provides an excellent tutorial to review (or learn) how to navigate Excel, create worksheets, use formulas and functions, format worksheets, create charts and graphs, manipulate worksheets, and use special tools. You are expected to read the assigned portions of the Excel reference book and will be held accountable for the reading on the weekly assignments and on exams.

You will choose a partner to work with on the weekly Excel assignments. You and your partner must attend the same recitation section. You will change partners after the fifth assignment. Each assignment is worth 15 points total. Late penalties for Excel weekly assignments are included in the Recitation Policies document.

Backup your work often to prevent a catastrophic loss. I suggest you do NOT backup or save copies of your work to a computer in a public lab or to a public network drive. If another student finds your assignment and copies from or references it, you will automatically fail the class (as will the student that copied or referenced), regardless of whether you knew the other student used your assignment. Never give your files to another student nor accept files from another student (current or past). Protect your work!

### **Excel Practical Exam**

I will give you a workbook and a list of tasks/questions. The questions will not typically provide any hint as to what functions or tools to use to answer the question. The purpose of the practical exam is to assess your understanding of Excel functions and tools and your ability to choose the most efficient and effective function or tool to use for specific circumstances.

I will assign a partner for you to work with on the practical exam.

### **Class Participation**

- **Attendance** is part of your participation grade. Your participation in class discussions and group work is critical. Obviously, if you don't attend you can't participate. I don't require perfect attendance in order to give you full class participation points, but **will penalize you if you miss more than two classes** or are frequently tardy.
- **Preparation for class** is part of your participation grade. You should be on time, with homework and reading completed, ready to discuss.
- **Discussion** in class is part of your participation grade. During class I will pass out poker chips for thoughtful questions, helpful answers to questions, and input during discussions. You should keep your chips until the last day of

the semester when I will collect and tally the number of chips you've accumulated. You don't need to bring the chips to class each day, unless you want to 'color up' for higher value chips. The chips are simply an indication of your level of participation. One chip does not equal one participation point. Accumulation of 25 or more chips throughout the semester is sufficient.

- **Facilitation of positive learning environment** is part of your participation grade. You should be ready and able to sit through class without distracting me or fellow students by talking, texting, playing games, passing notes, or any other 'nuisance' activity.

### **Partner Evaluations**

During the semester you will complete a written evaluation of each of the three partners you work with on the Excel assignments and practical exam. Your final score for partner evaluation is a simple average of all three evaluations.

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**Accounting Information Systems**  
**Fall 2014**

Approximate Dates for Reading and Homework Assignments

Remember: You should complete assigned reading and homework **prior** to class on the day the assignment appears on the schedule. We will spend class time discussing the material and questions related to the reading.

Day	Discussion Material and Reading Assignments	Assignments DUE
Aug. 26	Syllabus; course overview; introductions Reci Reci policies, choose partners	HW 1 Student profile (completed in class)
Aug. 28	Ethics	Ethical dilemma index card (due in class, not graded)
Sept. 2	Ethics Reci Excel assign. 1	HW 2 Ethics (due in class)
Sept. 4	Fraud	HW 3 Fraud part 1 (due in class) Excel assign. 1 (due 5:00pm submitted in Blackboard)
Sept. 9	Fraud Reci Excel assign. 2	HW 4 Fraud part 2 (due in class)
Sept. 11	Sarbanes-Oxley Act	HW 5 SOX part 1 (due in class) Excel assign. 2 (due 5:00pm submitted in Blackboard)
Sept. 16	Sarbanes-Oxley Act Reci Excel assign. 3	HW 6 SOX part 2 (due in class)
Sept. 18	Sarbanes-Oxley Act	HW 7 SOX part 3 (due in class) Excel assign. 3 (due 5:00pm submitted in Blackboard)
Sept. 23	COSO Summary & Internal Environment part 1 Reci Excel assign. 4	HW 8 Internal Environment part 1 (due in class)

Day	Discussion Material and Reading Assignments	Assignments DUE
Sept. 25	COSO Internal Environment part 2	HW 9 Internal Environment part 2 (due in class) Excel assign. 4 (due 5:00pm submitted in Blackboard)
Sept. 30	COSO & Ch. 3 Pearson; Risk Assessment & Control Activities Reci Excel assign. 5	HW 10 Risk Assessment & Control Activities (due in class)
Oct. 2	COSO & Ch. 3 Pearson; Control Activities	HW 11 Control Activities (due in class) Excel assign. 5 (due 5:00pm submitted in Blackboard)
Oct. 7	COSO Information & Communication Reci Excel assign. 6	HW 12 Information & Communication (due in class)
Oct. 9	Ch. 1 Pearson; Transaction Processing Overview	HW 13 Transaction processing part 1 (due in class) Excel assign. 6 (due 5:00pm submitted in Blackboard)
Oct. 14	Ch. 1 Pearson; Transaction Processing Overview Reci Excel assign. 7	HW 14 Transaction processing part 2 (due in class)
Oct. 16	Catch up & review for exam	Extra credit 1 (completed in class) Excel assign. 7 (due 5:00pm submitted in Blackboard)
Oct. 21	No class-enjoy fall break	
Oct. 23	<b>Exam 1</b>	
Oct. 28	Ch. 3 Pearson; Input & Processing Controls Reci Excel assign. 8	HW 15 Input & Processing Controls part 1 (due in class)
Oct. 30	Ch. 3 Pearson; Input & Processing Controls	HW 16 Input & Processing Controls part 2 (due in class) Excel assign. 8 (due 5:00pm submitted in Blackboard)
Nov. 4	Chapter 2 Pearson; Documentation Reci Excel assign. 9 Extra credit #2; ethics speaker at Lied Center 3:30-4:30	HW 17 Documentation part 1 (due in class)

Day	Discussion Material and Reading Assignments	Assignments DUE
Nov. 6	Chapter 2 Pearson; Documentation	HW 18 Documentation part 2 (due in class) Excel assign. 9 (due 5:00pm submitted in Blackboard)
Nov. 11	Ch. 4 Pearson; Revenue Cycle Activities Reci Excel assign. 10	HW 19 Revenue Cycle Activities part 1 (due in class)
Nov. 13	Ch. 4 Pearson; Revenue Cycle Activities	HW 20 Revenue Cycle Activities part 2 (due in class) Excel assign.10 (due 5:00pm submitted in Blackboard)
Nov. 18	Ch. 4 Pearson; Revenue Cycle Controls Reci Review for Excel exam	HW 21 Revenue Cycle Controls part 1 (due in class)
Nov. 20	Ch. 4 Pearson; Revenue Cycle Controls <b>Excel practical exam</b>	HW 22 Revenue Cycle Controls part 2 (due in class)
Nov. 25	Ch. 5 Pearson; Expenditure Cycle Activities Reci none	HW 23 Expenditure Cycle Activities (due in class)
Nov. 27	No class-enjoy Thanksgiving	
Dec. 2	Ch. 5 Pearson; Expenditure Cycle Controls Reci none	HW 24 Expenditure Cycle Controls part 1 (due in class)
Dec. 4	Ch. 5 Pearson; Expenditure Cycle Controls	HW 25 Expenditure Cycle Controls part 2 (due in class)
Dec. 9	Ch. 6 Pearson; Human Resources & Payroll Cycle Reci none	HW 26 Human Resources & Payroll Cycle (due in class)
Dec. 11	Catch up and review for exam	Extra credit 3 (completed in class)
M Dec. 15	<b>Exam 2; 8:30-10:30 pm (3:30 class) CBA</b>	
W Dec. 17	<b>Exam 2; 3:30-5:30 pm (11:00 class) CBA</b>	
R Dec 18	<b>Exam 2; 1:00-3:00 pm (2:00 class) CBA</b>	