

West Virginia University
College of Business & Economics
Acct 322 – AIS (Second Semester)
Fall 2014 - Syllabus

*****This document is subject to revision, either verbally, written, or electronically. It is your responsibility to note any and all changes.*****

Instructor:	Richard Dull, Ph.D. Associate Professor	Class:	CRN	81656	MW	11:30 am – 12:45 pm 143 B&E (computer lab)
Office:	322 B&E Building		CRN	80568	MW	1:00 pm – 2:15 pm
Phone:	304-293-7851 (office)					143 B&E (computer lab)
Class-mail:	rbdull@mix.wvu.edu					

Office Hours: 9:30am-11:00am, MW. Other hours by appointment.

Prerequisites: ACCT 321. If you have not completed the prerequisite courses, please see me immediately.

Required Texts: **Accounting Information Systems 9th Edition** (2012), By Gelinas, Dull & Wheeler. *Cengage South-western*. ISBN-10: 0-538-46931-5, ISBN-13: 978-0-538-46931-9. (NOTE: THIS IS THE BOOK YOU USED IN A321)

Description: Analysis of data processing fundamentals and information systems analysis, design, and implementation, including necessary computer hardware and software components with particular reference to accounting information systems and the controls necessary therein.

Objectives:

- Provide students with an opportunity to gain basic knowledge of the tasks involved in managing, designing, evaluating, and overseeing accounting information systems.
- Examine the major transaction processing cycles, with an emphasis on the associated internal controls, inputs, processes, files, and outputs.
- Use a widely available accounting system to gain the hands-on experience of entering and evaluating data.
- Discuss a wide range of related current topics.

Because of the significance of using an accounting system to commit, prevent, and detect fraud, as well as quantify losses related to fraud, we will also discuss a variety of systems-related fraud topics.

Expected Outcomes: Upon completion of this course, students will demonstrate an understanding of:

- The business activities performed in the major financial transaction cycles.
- The roles and responsibilities of accountants relative to information systems
- Ethical issues in accounting and information systems
- The importance of AIS Internal control objectives and the effect on risk management
- Basic information systems challenges in an international environment

Attendance: Students are expected to attend class regularly. Failure to do so may negatively impact the final grade. Periodically, assignments may be communicated *only* in a verbal fashion, similar to how an assignment might be received in a work environment. Also, there may be unannounced quizzes and in-class opportunities to earn additional points. It is not possible to recreate the classroom environment for those missing class, so points available in classroom exercises typically cannot be made up. Any changes or alterations in the syllabus will be discussed in class as needed.

Grades:	Grades will be assigned based on points earned in the course:	
	Activity	Points
	Exams 4 @ 125 points each:	500
	Homework 8@20, 1@30, 2@5 points each	200
	Labs 4 @ 50 points each	200
	Quizzes & other (points vary)	<u>100</u>
	Total Points	1000

Grading Scale:	A	900- 1000 points
	B	800-899
	C	700-799
	D	600-699
	F	<600

Homework, Quizzes, and Lab Assignments:

These will be assigned throughout the semester. Homework assignments vary and may require software in the lab for completion. Quizzes will not usually be announced in advance. In most instances, Lab assignments are in-class assignments.

Exams:

Students are expected to take exams on the scheduled exam date. Students who must miss a regularly scheduled exam to participate in authorized University activities must make arrangements with the instructor to take the exam on an alternate date. It is the student’s responsibility to contact the instructor PRIOR to the activity to make arrangements for a make-up exam. For other excused absences on exam days, you **MUST NOTIFY ME IN ADVANCE OF THE EXAM**, otherwise you will receive a zero for the exam.

Academic Integrity:

The integrity of the classes offered by any academic institution solidifies the foundation of its mission and cannot be sacrificed to expediency, ignorance, or blatant fraud. Therefore, I will enforce rigorous standards of academic integrity in all aspects and assignments of this course. For the detailed policy of West Virginia University regarding the definitions of acts considered to fall under academic dishonesty and possible ensuing sanctions, please see the Student Conduct Code at <http://studentlife.wvu.edu/studentconductcode.html>.

Should you have any questions about possibly improper research citations or references, or any other activity that may be interpreted as an attempt at academic dishonesty, please see me before the assignment is due to discuss the matter.

Remember: The accounting profession is built upon the reputation and ethical conduct of its members. Your signature on a paper or examination, or electronic submission of an assignment, attests to your completion of the work in an ethical and professional manner.

Social Justice Statement:

The West Virginia University community is committed to creating and fostering a positive learning and working environment based on open communication, mutual respect, and inclusion.

If you are a person with a disability and anticipate needing any type of accommodation in order to participate in this class, please advise me and make appropriate arrangements with the Office of Accessibility Services (293-6700). For more information on West Virginia University's Diversity, Equity, and Inclusion initiatives, please see <http://diversity.wvu.edu>.

FALL 2014 **TENTATIVE** DAILY SCHEDULE

Dates are subject to change, based upon our progression throughout the semester.

Date		Topic / Chapter	Additional Information	Homework (HW) Classwork (CW)
8/18	M	Introduction to the study of AIS Syllabus	See Professionalism Week announcement.	
8/20	W	Review of Chapters 1-9	See Professionalism Week announcement.	Plagiarism Quiz DUE 8/22 @ noon.(25pts) At the end of the quiz, use the option to email the results to me. (See eCampus Assignments for details)
8/25	M	Chapter 10	Read Chapter 10 DQ 10-1, DQ10- 4	Problem 7-1 (CW-20pts) Professionalism Week (Sign in for A322) (HW-5pts)
8/27	W	Chapter 10	DQ10-5, DQ10-6	Professionalism Week (Sign in for A322) (HW-5pts)
9/1	M	LABOR DAY- NO CLASS		
9/3	W	No Class		
9/8	M	Chapter 10		SP10-5 (HW-20pts)-DUE
9/10	W	Chapter 10/11		
9/15	M	Chapters 11		Lab 1 (CW-50pts)
9/17	W	Chapters 11		P11-4 (HW-20pts) -DUE
9/22	M	Exam 1	Exam 1, Chapters 10-11	(125pts)
9/24	W	Chapter 12		
9/29	M	Chapter 12		
10/01	W			P12-4 (HW-20pts) -DUE Lab 2 (CW- 50pts)
10/06	M	Chapters 12/13	Read Chapter 13 DQ13-4, DQ13-5, DQ13-7	
10/8	W	Chapter 13		P13-7 (HW-20pts)-DUE
10/13	M	FALL BREAK		
10/15	W	Exam 2	Exam 2, Chapters 12-13	(125pts)
10/20	M	Chapter 14	Read Chapter 14 DQs 14-1, 3, 4, 5, 6	
10/22	W	Chapter 14		Lab 3 (CW-50pts)
10/27	M	Chapter 14-15	Read Chapter 15 DQs 15-1,2,3,4,5,6,7,9,10	P14-9 (HW-20pts)-DUE
10/29	W	Chapter 15		
11/3	M	Chapter 15		P15-9 (HW-30pts) Due
11/5	W	Exam 3	Exam 3, Chapters 14-15	(125pts)
11/10	M	Chapter 16	Read Chapter 16 DQs 16-2,3,4,5,6,7,8,	

11/12	W	Chapter 16		Lab 4 (CW 50pts)
11/17	M	Chapter 16-17		P16-10 (HW 20pts)-DUE
11/19	W	Chapter 17	DQs 17-1,2,3,5,6,8,9	
11/24	M	THANKSGIVING BREAK		
11/26	W	THANKSGIVING BREAK		
12/01	M	Chapter 17		P17-4 (HW 20pts)-DUE
12/03	W	Chapter 17 & Current topics		
12/8	M	Last Day of Class	Semester summary/Review	
12/11	Th	3:00 (1:00 class)	Final Exam (and make-up exams)	(125pts)
12/15	M	8:00 (11:30 class)	Final Exam (and make-up exams)	(125pts)

Professionalism week.