

Accounting Information Systems
ACCT 366-01 and 02
Spring 2014
See D2L for class materials

Dawn Hukai
127H South Hall
715-425-3335
Dawn.Hukai@uwrf.edu

Office Hours: 1-3 Mondays, Tuesdays, Thursdays and by appointment

Prerequisites: Grades of C or better in ACCT 321 and 356.

Technological prerequisite: Basic knowledge of the Microsoft Office suite and/or Adobe Reader. Windows operating system preferred.

Text: Accounting Information Systems, 6th edition, by James A. Hall

College of Business and Economics Mission Statement: The primary mission of the College of Business & Economics is to provide high quality undergraduate programs grounded in the liberal arts, a high quality Master of Business Administration Program, and business outreach services to the Greater St. Croix Valley region.

College of Business and Economics Learning Outcomes: College of Business and Economics learning outcomes are posted to the Assurance of Learning Section of the College's webpage: <http://www.uwrf.edu/CBE/AssuranceofLearning/Index.cfm>

Accounting Program Learning Outcomes: The following learning objective of the accounting program is emphasized in this course: **Graduating accounting students will be able to evaluate accounting systems.** All program learning outcomes are posted on the program's section of the College's webpage.

Course Description:

Students will study the analysis and design of accounting information systems: including equipment, forms, flowcharts, records, internal control and both manual and electronic data processing.

Course Objectives:

1. Students will understand the basics of financial and managerial reporting in the manual environment, in the legacy system environment, in the database environment, in the REA environment, and in the Enterprise Resource Planning environment. Students will be able to evaluate an accounting system. This course objective is also an **accounting program learning outcome: evaluate accounting systems.**
2. Students will be able to evaluate internal control.
3. Students will develop their teamwork skills by coordinating and reporting the results of their homework cases in teams. This course objective is also a *College of Business and Economics learning outcome.*

Evaluation of Grade

3 exams @ 100 points each	300
7 Computer assignments @ 10 points each	70
Teamwork presentation evaluations	<u>30</u>
Total	400

All course requirements must be completed to earn a passing grade.

Final Course Grade:

A = 400-376, A- = 375-360, B+ = 359-348, B = 347-336, B- = 335-320, C+ = 319-308, C = 307-296, C- = 295-280, D+ = 279-268, D = 267-240, F = under 240

e-Portfolio: By the end of the course, the Internal Control Transaction Cycle paper must be posted to the Accounting System Evaluation section in the Accounting Program Learning Outcomes section of your e-Portfolio in LiveText.

Attendance: Students are expected to attend every class period. Students who miss a class period, for whatever reason, are responsible for requesting the notes they missed from other students. Students who must miss an exam due to illness or death in the family must contact the instructor as soon as possible to receive further instructions.

Rights and Accommodations: UWRF strives to maintain our campus as a place of work and study for faculty, staff, and students that is free of all forms of prohibited discrimination and harassment. If you have concerns, contact your instructor, or Student Rights & Responsibilities at 715-425-4555, or Equity, Diversity and Inclusion at 715-425-3833. For a list of prohibited behaviors and protected classes or to report online, please see: <http://www.uwrf.edu/EquityDiversityInclusion/incident.cfm>.

UWRF welcomes students with disabilities into its educational programs, activities, residential halls, and other programming and services on campus. Those who will need academic accommodations for a disability should contact Ability Services at 715-425-0740. Decisions to allow accommodations are made by Ability Services on the basis of clinical documentation students provide to sufficiently indicate the nature of their situation. Additional information is at: <http://www.uwrf.edu/AbilityServices/Index.cfm>.

Visitors: Only students registered the class may be in the classroom. Academic visitors, including peer observers and prospective students visiting campus, may be admitted with advance permission from the instructor. Non-academic visitors are not permitted.

Electronics: Phones should be turned off during class or placed on vibrating mode if needed due to family responsibilities. Laptops are allowed as long as the content displayed is directly related to the class lecture or discussion. Talking on phones, texting, IMing, surfing the web, etc. are not acceptable activities while class is in session.

Academic Integrity Policy: The University policy regarding academic honesty and discipline will be strictly enforced. Students who violate academic integrity in any manner, including plagiarism, cheating, and other forms of dishonesty, will fail the assignment/examination in question and may go through further disciplinary procedures. Plagiarism refers to the use of materials from books, notes and other sources, in the student's

written work, without due credit to the sources used; it is the presentation of materials as if these are the student's own. Cheating refers to securing or giving help in a test, unauthorized copying of tests, etc. Other forms of dishonesty would be taking a test in place of another student, etc.

	Dates	Topic	Homework
Week 1	Jan. 27-31	Chapter 1 The Information System: An Accountant's Perspective	DQ 3, 20 Pr. 9, 12
Week 2	Feb. 3-7	Chapter 2 Introduction to Transaction Processing	DQ 11, 17 Pr. 8, 12
Week 3	Feb. 10-14	Chapter 3 Ethics, Fraud, and Internal Control Computer Assignment #1 due Tues. Feb. 11	DQ 2, 3, 9 Pr. 3, Case 3
Week 4	Feb. 17-21	Exam #1 Tues. Feb. 18 Ch 1-3 Chapter 4 The Revenue Cycle begins	
Week 5	Feb. 24-28	Chapter 4 The Revenue Cycle continues Computer Assignment #2 due Tues. Feb. 25	DQ 13, 15 Pr. 5, Case 6
Week 6	Mar. 3-7	Chapter 5 The Expenditure Cycle Part I: Purchases and Cash Disbursements Procedures	DQ 4, 7 Pr. 8, Case 6
Week 7	Mar. 10-14	Chapter 6 The Expenditure Cycle Part II: Payroll Processing and Fixed Asset Procedures Computer Assignment #3 due Tues. Mar. 11	DQ 5, 8 Pr. 3, 6
Week 8	Mar. 17-21	Spring Break	Have fun!
Week 9	Mar. 24-28	Chapter 7 The Conversion Cycle Exam #2 Thurs. Mar. 27 Ch. 4-7	DQ 8, 10 Pr. 7
Week 10	Mar. 31- Apr. 4	Chapter 9 Database Management Systems Computer Assignment #4 due Tues. Apr. 1	
Week 11	Apr. 7-11	Chapter 9 Database Management Systems	DQ 10, 11, 14 Pr. 11, 13, 18
Week 12	Apr. 14-18	Chapter 10 The REA Approach to Business Process Modeling Computer Assignment #5 due Tues. Apr. 15	
Week 13	Apr. 21-25	Chapter 10 The REA Approach continued	DQ 6, 10, 11 Pr. 7, 8
Week 14	Apr. 28- May 2	Chapter 11 Enterprise Resource Planning Systems Computer Assignment #6 due Tues. Apr. 29	DQ 7, 14 Pr. 2, 3
Week 15	May 5-9	Chapter 12 Electronic Commerce Systems	DQ 5, 18 Pr. 7, 10
Final	Thurs., May 15	Exam on Ch. 9-12 and Assignment #7 due 8 a.m Sec 01: Thurs. 7:45-9:45 a.m. 9:30 a.m. Sec 02: Thurs. 10:15 a.m. - 12:15 p.m.	

Important Dates:

Friday, January 31, 2014
 Friday, February 14, 2014
 Friday, February 14, 2014
 Friday, April 11, 2014

Last day to add a class.
 Last day to drop a class without a "W".
 Commencement graduation application deadline
 Last day to drop a class for academic reasons.

Exams: There will be three exams during the semester. A make-up exam may be given for extenuating reasons (documented illness or family emergency). The make-up exam will be taken in my office during office hours. Graduating seniors are required to take the final exam during the regular scheduled final exam time. The exams will require problem solving and application of your knowledge of the chapters covered in the exam. Cheating on an exam is an automatic “F” for the course.

Calculators may be used in class and during exams for mathematical calculations.

Homework: Due weekly as announced in class and is to be turned in at the end of class.

Teamwork: The development of teamwork skills is one of the primary goals of this class. Each student will be randomly assigned to a team. Teams will discuss homework examples during class, and teams will present the results of homework problems to the entire class. At the end of the semester, teammates will evaluate each other on aspects of teamwork. A sample evaluation form follows:

TEAM EVALUATION

1. Completion of Assigned Tasks: Team member completes the tasks assigned punctually and professionally.

Almost Always

Sometimes

Almost Never

2. Attendance/Tardiness to Meetings and Class: Attendance is absolutely required for meetings and class. The team member attends class and is punctual.

Almost Always

Sometimes

Almost Never

3. Participate in group discussion and activities: The team member consistently displays a willingness to participate in group discussion without having to be prompted and develops and shares new ideas.

Almost Always

Sometimes

Almost Never

4. Develop positive interpersonal relationships and communication skills: The team member displays a positive attitude towards working with others, building team cohesion, and communicating effectively and professionally.

Almost Always

Sometimes

Almost Never

5. Any further relevant comments on the individual’s performance within the team. Was conflict or behavior a problem with the individual? Why or Why not?

Note: Course syllabus is subject to change upon written notice.