

NORTH DAKOTA STATE UNIVERSITY
College of Business – Department of Accounting, Finance, and Information Systems
Acct 420/620 – Accounting Information Systems – Fall 2014

Instructor: Bonnie K. Klamm, Ph.D., CPA
Office: Barry Hall 218
Address: Department of Accounting, Finance, and Information Systems
 NDSU Dept 2410; P.O. Box 6050; Fargo, ND 58105-6050
Telephone: Office 701-231-8813; Fax 701-231-6545
E-mail: bonnie.klamm@ndsu.edu
Office Hours: Tues & Thurs: 1:00-3:00
 Wednesdays: 1:00-2:00
 Available additional times by appointment.
Class: TuTh 8:30- 9:45 BH 260 (Acct 420: Class# 1794)
 10:00-11:15 BH 260 (Acct 420: Class# 3961; Acct 620: Class# 1798)
Blackboard: <https://bb.ndsu.nodak.edu>

Text and Course Materials

- *Accounting Information Systems: Basic Core Concepts and Current Issues.* Hurt, Robert L. Third Edition. McGraw-Hill Irwin. 2013.
- *Systems Understanding Aid,* Arens and Ward, 8th Edition, Armond Dalton Publishers, Inc., 2012. (New Only)
- *Enterprise System Case using Microsoft Dynamics GP and TeleCloud Company.* Case is posted on Blackboard. Case requires registration with DynamicsCloud to obtain log in credentials to cloud-based system. Cost of registration will be announced in class.

Course Description

Accounting 420/620 is the study of the conceptual and practical aspects of accounting information systems (AIS) with a focus on business processes. Prereq: Acct 311 and MIS 320. Accounting, MIS, and business majors must be admitted to their professional program before taking this course.

Course Objectives

Accounting 420/620 builds on accounting transactions (Acct 311) and data theory (MIS 320) concepts to increase student knowledge about and use of accounting information systems. Thus, students gain an understanding of AIS concepts and use numerous tools to apply those concepts. Specifically, during the semester, students will

- Complete the accounting cycle: prepare, using internal control and flowcharting guidelines, the appropriate documents and transaction entries that are reflective of an entity’s business activities and construct financial statements from a trial balance using Excel.
- Create and/or interpret selected diagrams: (1) flowcharts and (2) E-R diagrams based on REA data modeling concepts
- Apply accounting information system concepts using an enterprise system.
- Interpret/evaluate selected discipline-related publications.

Grade Determination

Description:	Points:	Grading scale:
Quizzes	50	550 to 495 A
BB Tests (chapters & articles)	45	494 to 440 B
Projects (SUA & GP)	200	439 to 385 C
Additional assignments	55	384 to 330 D
Final Exam	<u>200</u>	< 330 F
Total	<u>550</u>	

Note: Acct. 620 students will have an additional assignment(s) worth 200 points (handed out separately).

Code of Academic Responsibility and Conduct

The academic community is operated on the basis of honesty, integrity, and fair play. NDSU Policy 335: Code of Academic Responsibility and Conduct applies to cases in which cheating, plagiarism, or other academic misconduct have occurred in an instructional context. Students found guilty of academic misconduct are subject to penalties, up to and possibly including suspension and/or expulsion. Student academic misconduct records are maintained by the Office of Registration and Records. Informational resources about academic honesty for students and instructional staff members can be found at www.ndsu.edu/academichonesty

Class Structure

We will use a combination of whole-class discussion, small group discussion, lectures and labs to explore course material. In some class periods, we may use all four methods; in others we may use primarily whole class or small group discussion. The course schedule lists the class subject matter and projects/assignments by date, including applicable points.

Course Points

Quizzes (50 points)

Quizzes provide an opportunity to earn points based on knowledge of course material. The quizzes will be either at the beginning of class (covering assigned material) or during class (covering material assigned and/or presented during class). There are 12 quizzes; the lowest two quiz grades will be dropped. Each quiz is worth 5 points.

Blackboard (BB) Tests on Textbook Chapters, Articles, and DynamicsCloud Registration (45 points)

There are BB “tests” that cover chapter and article material along with one that relates to DynamicsCloud registration. In general, the BB tests are used to measure your preparation for class and/or your understanding of the material.

Projects (200 points)

System Understanding Aid (100 points)

This individual project requires the completion of the accounting cycle using a manual practice set that includes one-half month of transactions. The objectives are to apply accounting knowledge in relation to (1) accounting transaction cycles and (2) the accounting cycle while extending students’ knowledge of accounting information systems, business processes and internal controls. There are five Blackboard “tests” for a total of 100 points.

Enterprise System Case Using Microsoft Dynamics GP and TeleCloud Company (GP case) (100 points)

This project requires application of the functions of AIS using an enterprise system. The objective is to apply AIS knowledge and to gain experience using an enterprise systems. The GP case (posted on Blackboard) requires access to DynamicsCloud. Instructions will be given for registering with DynamicsCloud. In addition to completing the case exercises, you will have two Blackboard “tests” (GP1 and GP2, 50 points each) given during class to measure your learning and experience using Dynamics GP; also, several of the quizzes are related to Microsoft Dynamics GP.

Additional Assignments (55 points)

REA Data Modeling Problem (20 pts)

Apply REA data modeling concepts in creating an entity-relationship diagram.

Team Presentation (25 pts)

Complete team-assigned problems in Chapters 12, 13, and 14 related to business processes and activities; make a short presentation to the class (20 points). Non-presenters will complete a presentation evaluation form (5 points).

COSO Integrated Internal Control (10 pts)

Analyze COSO principles in relation to selected material weaknesses reported in SEC filings.

Final Exam (200 points)

The purpose of the final exams is to test students’ knowledge and application of course material. The exam may consist of multiple choice, true/false, short answer, essay, or diagramming questions/problems. The final exam will be given during the scheduled time in the scheduled room and via Blackboard. A review sheet will be provided during

the last week of class.

Acct. 620 Project (200 points)

Information on the Acct. 620 project will be distributed separately. Additional meetings will be scheduled as necessary.

Attendance Policy

Students are expected to attend class. The course grade does not include points for attendance or participation, but I do maintain a seating chart. Students that miss class are responsible for the material covered during that absence.

Student Disabilities

Students with disabilities or other special needs who need special accommodations are invited to share their concerns or requests with the instructor as soon as possible.

Additional Information

- Grades will be posted on Blackboard. It is the student’s responsibility to review grades for accuracy and to notify the professor of any discrepancies in a timely manner following the posting of those grades. Notification of a grade discrepancy within one week of the posting to Blackboard would be considered timely.
- Assignments are due on the dates shown. Late assignments are not accepted and there are no makeup quizzes except under extenuating circumstances. See the professor immediately if such circumstances arise.
- If class is canceled due to inclement weather, assignments/tests are rescheduled for the next class period.
- Graduation requirements include the completion of 30 credit hours after admittance into a professional program.

Course Schedule ^{1,2}

<i>Accounting 420 – Fall 2014</i>			
<i>Professor will notify students of any schedule changes</i>			
Day	Date	Description	Pts
1	08/26	Syllabus: Print and review. Formulate three questions/comments Chp 1: Role and Purpose of Accounting Information Systems Quiz 1	5
2	08/28	Chp 2: Transaction Processing in the AIS is review material from previous accounting courses. Review as you deem appropriate. Chp 12: Sales/Collection Process. Complete 1 (a-e) Chp 2 & 12 Textbook Blackboard (BB) Test – Submit prior to class	10
3	09/02	Chp 14: Other Business Processes, Financing Process, pp 255-6 Read requirements for System Understanding Aid <i>System Understanding Aid (SUA) – Waren Sports Supply Company</i> Print and review SUA Project document, which is posted on Blackboard. Bring SUA to class. Review Chapters 1, 2, and 3 of SUA reference book; read pages 1-9 of Instruction Book. SUA Blackboard (BB) #1 – Submit prior to class	10
4	09/04	<i>SUA Project, Waren Sports Supply Company</i> : Complete documents and entry related to finance cycle. Post to appropriate journals. Review Waren’s flowcharts (pp. 18-21) that pertain to the revenue transaction cycle.	

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Day	Date	Description	Pts
5	09/09	<i>SUA Project, Waren Sports Supply Company:</i> Assignment: Complete revenue cycle documents and entries. Total special journals (CR and SJ) and post to GL. Update AR subsidiary. SUA BB #2 – In class, beginning of class period. Time is limited.	10
6	09/11	Chp 13: Acquisition/Payment Process. Complete end of chapter questions: 1 (a-d); 3 (1-4); 7, 8 9. Chp 14: Other Business Processes, pp. 258-260. Quiz 2	5
7	09/16	<i>SUA Project, Waren Sports Supply Company:</i> Assignment: Complete expenditure cycle documents and entries including payroll, update GL, and complete subsidiary postings. SUA BB #3 – In class, beginning of period. Time is limited.	20
8	09/18	<i>SUA Project, Waren Sports Supply Company</i> Assignment: Complete month end journal entries. Update worksheet (Excel file). Complete yearend journal entries. Update worksheet (Excel file). Complete SUA BB #4 – Submit prior to class	25
	9/18	MEET THE FIRMS 4 pm to 7pm; Great Plains Ballroom, Memorial Union	
9	09/23	<i>SUA Project, Waren Sports Supply Company</i> Complete financial statements (add tab for each financial statement to Excel file), include in additional sheets: post-closing TB, schedules for AR, AP, and FA. SUA BB #5 – To be completed during class. Bring electronic file of SS for uploading to BB question.	35
10	09/25	Article <i>Closing the Loop on Closing the Books</i> by Jeff Adler. (obtain article using link on Blackboard. Note: link only works when on campus. Can also obtain article via library search) Quiz 3 – Take home quiz; due at the beginning of class.	5
11	09/30	Chp 3: Internal Controls, complete end of chapter problems: 1 (a,b,d); 2; 6; 7; 9; 10 Chp 3 Textbook BB Test – Submit prior to class	5
12	10/02	Chp 6: Flowcharting:, complete 6 a and 7a. Chp 8: REA Modeling, complete 1 (a-f), 3,4 (a,b) Quiz 4	5
13	10/07	REA DATA MODELING – problem due at beginning of class. Jody Jahner, Career Center	20
14	10/09	Chp 12, 13, & 14 – class problems/presentations * Team points: For presentation Individual points: as audience	20 5
15	10/14	COSO (1992) and COSO (2013) Internal Control Framework View COSO videos/ppts Purchase access credentials from DynamicsCloud. See Blackboard for instructions. Note: DynamicsCloud Registration BB Test is due 10/23.	
16	10/16	COSO Internal Control Framework Quiz 5	5
17	10/21	COSO Internal Control Framework Exercise	10

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Day	Date	Description	Pts
18	10/23	Enterprise System Case Using Microsoft Dynamics GP and TeleCloud Company (GP Case) : Read Part I – Introduction. Use your DynamicsCloud credentials to log in to Dynamics GP via DynamicsCloud. Create a screen shot of your DynamicsGP home page. Complete DynamicsCloud BB Test prior to class.	5
19	10/28	Enterprise System Case Using Microsoft Dynamics GP and TeleCloud Company (GP Case): Read Section 2.1. Complete exercises 2.1.1 and 2.1.2. Quiz 6	5
20	10/30	GP Case: Part 2.2 (DynamicsCloud) and 3.1 (Chart of Accounts) Exercises 2.2.1, 2.2.2, 3.1 Quiz 7: May use case material as reference, but there will not be time to log in to DynamicsCloud or view videos. Reminder: You will use your unique GPID for use as inventory item number, vendor number, customer number for use in completing purchasing and revenue process transactions.	5
21	11/04	GP Case: Complete 3.2 Purchasing Process (Ex 3.2.1, 3.2.2 and 3.2.3). Quiz 8 Posted on BB Announcements; due at the beginning of class	5
22	11/06	GP Case: Complete 3.3 Revenue Process (Ex. 3.3.1, 3.3.2, 3.3.3) and 3.4 Controls (Ex. 3.4.1 and 3.4.2) GP1 BB test during class	50
	11/11	Veteran's Day	
23	11/13	GP Case: Complete Information Retrieval, Part 4, all exercises. GP 2 BB test during class	50
24	11/18	GP and REA Data Modeling GP – Access Controls Quiz 9	5
25	11/20	Chp 5: Information System Concepts Complete chapter problems: 1 (a,b,c,e); 4 (b); 7 Complete Chp 5 Textbook BB - Submit prior to class	5
26	11/25	Complete Articles-BB Test – Submit prior to class Articles (to obtain article, use link on BB or use library search): <i>Accounting Software selection and Satisfaction</i> Determine the purpose of the article and the main results of the study. <i>Commercializing the Back Office at Lloyds of London: Outsourcing and Strategic Partnerships Revisited.</i> Determine the purpose of the article and the main results of the study. Quiz 10	10 5

