

COURSE SYLLABUS
Accounting Information Systems
Accounting 453.001
Spring 2014

Instructor: Dr. Kelly Noe, CPA
Office: 292L School of Accountancy
Phone: 936-468-1530
E-mail: noekelly@sfasu.edu
Office Hours: TTH 8:45am - 9:30am and 10:45am -11:30am
W 1pm to 2:15pm and TH 3:15pm to 5:00pm
Online Office
Hours: M,T,W & TH – 9pm to 10pm
School: Gerald W. Schlieff School of Accountancy
Class Hours: TTH 9:30am to 10:45am
Class Location: R.E. McGee Business Building Room 277
Prerequisite: ACC 332 and 3 hours of Computer Science

Required Text and Materials:

Accounting Information Systems-Special Edition for SFA (saves you money!)

Publisher: McGrawHill

ISBN-10: 1-121-88070-3

ISBN-13: 978-1-121-88070-2

Systems Understanding Aid (1 per group)

Publisher: Armond Dalton Publishers, Inc.; 8th edition

ISBN-13: 978-0912503387

Course Description:

Accounting Information Systems – Overall data flow systems emphasizing financial information and computerized systems for accounting. Prerequisites: ACC 332 and three hours of computer science.

Program Learning Outcomes:

Program learning outcomes define the knowledge, skills, and abilities students are expected to demonstrate upon completion of an academic program. These learning outcomes are regularly assessed to determine student learning and to evaluate overall program effectiveness. You may access the program learning outcomes for your major and particular courses at <http://www.sfasu.edu/cob/ug-plo.asp>.

Student Learning Objectives

Upon successful completion of this course, the student should gain:

- An understanding of the primary information flows within a business organization
- A familiarity with the documentation techniques used for representing manual and computer-based information systems
- A familiarity with the basic client server technology and security for electronic transactions
- An understanding of the nature of control exposures and be able to identify general and application processing controls
- An understanding of the related concepts of transactions cycles.
- A familiarity with the various types of electronic systems used for transaction processing
- An ability to identify the functional departments involved in the revenue, expenditure and conversion cycles.

- An understanding of the risks associated with the various transaction cycles and recognize the controls that reduce risks.

Cheating and Plagiarism:

Cheating and/or plagiarism will not be tolerated. If a student or students are proven to have cheated or plagiarized material, a grade of F will be given for the assignment and, in certain cases, a grade of F may be awarded for the course. See also “Academic Integrity” below.

Attendance Policy:

Regular on-time class attendance is expected. You are responsible for all announcements made during class. You are also responsible for getting notes and learning what was covered in class if you have to miss a class. If you are late to class you forfeit attendance points for the day. It is disruptive to the other students and the professor when students come to class late, therefore you will not receive the same benefit of the students that arrived on time.

In-Class Time:

Time in class will be spent on lecture, discussion and projects. The student is responsible for lectures, chapter readings, homework assignments and class announcements. In addition, students should be prepared for class each day with their books, assignments, etc. Bring your book to class. Respect of your colleagues and the instructor is also expected.

Course Requirements:

Exams:

Every effort will be made to give exams on the scheduled dates per the syllabus. All dates are tentative and subject to change. No make-up exams will be allowed. There will be no exceptions to this policy.

Student Understanding Aid (SUA)

This is a project to be completed individually or as a group of up to 3 people. This project implements the accounting information system from recording transactions through the completion of financial statements. **You must complete the financial statements in order to receive credit for the project. The financial statements must be handwritten.**

Quickbooks Project:

The Quickbooks project is completed in class in the lab. Class attendance is mandatory in order to receive full credit for this assignment.

Quizzes:

Quizzes will be given randomly throughout the semester in class. No make-up quizzes will be given. If you come in to class after the quiz has started you will not be allowed to take the quiz. These quizzes are for bonus points only.

Extra Credit/Bonus Points:

NO INDIVIDUAL EXTRA CREDIT ASSIGNMENTS ARE GIVEN IN ANY SITUATION.

Class Policies

When assignments are made that are to be physically handed to the professor, they are due at the beginning of class. If you are late to class your assignment will not be accepted.

During exams you must have your phone off, not on silent, off so that it does not disturb the other students. If you cell phone makes any noise during an exam your exam grade will be reduced by 10 points.

Recording and or videoing the seminar is prohibited.

Personal responsibility is a must to be successful in this class. Rather than blaming others for problems, take inventory of the problem and see what you can do to solve the problem. Often a simple change in attitude or plan of attack on your part will solve the problem.

Grading Policy:

Exams (4)	400
SUA	100
QuickBooks	<u>100</u>
	600

Grading Scale:

- A = 540 to 600 points
- B = 480 to 539 points
- C = 420 to 479 points
- D = 360 to 419 points
- F = below 360 points

Tentative Course Schedule

Date	In-Class	Assignment due for next class
Tuesday 1/14	Introduction	Read Chapter 1-Role and Purpose of Accounting Information Systems
Thursday 1/16	Discussion-Role and Purpose of Accounting Information Systems	Read Chapter 5-Information Systems Concepts
Tuesday 1/21	Discussion-Information systems Concepts	Read Chapter 6-Flowcharting
Thursday 1/23	Discussion & Demonstration-Flowcharting	
Tuesday 1/28	Flowchart Exercise	Read Chapter 11-Computer Crime and Information Technology and Security
Thursday 1/30	Discussion-Computer Crime and Information Technology and Security	Study for Exam 1
Tuesday 2/4	Exam 1-Chapters 1, 5, 6 and 11	Read Chapter 12-Sales/Collection Process
Thursday 2/6	Discussion-Sales/Collection Process	Bring SUA to class, have groups worked out before arriving to class.
Tuesday 2/11	Start the SUA, be sure to bring the SUA to class	Complete the Revenue Transactions in the SUA
Thursday 2/13	Work on the SUA	Read Chapter 13-Acquisition/Payment Process
Tuesday 2/18	Discussion-Acquisition/Payment Process	Complete the Expenditure Transactions in the SUA
Thursday 2/20	Work on the SUA	
Tuesday 2/25	Exam 2-Chapters 12 and 13	
Thursday 2/27	Work on SUA	Read Chapter 14-Other Business Processes

Tuesday 3/4	Discussion-Other Business Processes	Read Chapter 2-Transaction Processing in the AIS
Thursday 3/6	Discussion-Transaction Processing in the AIS	
Tuesday 3/11	SPRING BREAK - NO CLASS	
Thursday 3/13	SPRING BREAK - NO CLASS	Read Chapter 7-Data Flow Diagramming
Tuesday 3/18	Discussion-Data Flow Diagramming	
Thursday 3/20	Last class day to work on SUA	Finish SUA due date is 4/1
Tuesday 3/25	Exam 3-Chapters 14, 2 & 7	
Thursday 3/27	Professor for a Day Conference	
Tuesday 4/1	Meet in Lab-QB Project	SUA is due
Thursday 4/3	Meet in Lab-QB Project	
Tuesday 4/8	Meet in Lab-QB Project	
Thursday 4/10	Meet in Lab-QB Project	
Tuesday 4/15	Meet in Lab-QB Project	Read Chapter 8-REA Modeling
Thursday 4/17	Easter Holiday	
Tuesday 4/22	Discussion-REA Modeling REA Modeling Practice	Read Chapter 9-XBRL Read Chapter 10-E-business and Enterprise Resource Planning
Thursday 4/24	Discussion-XBRL and E-business and Enterprise Resource Planning	
Tuesday 4/29	Explore SAP	
Thursday 5/1	Explore SAP	
Thursday 5/8	Final Exam-Chapters 8,9 & 10 8:00 AM to 10:00 AM	

Academic Integrity (4.1)

Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty

Academic dishonesty includes both cheating and plagiarism. Cheating includes but is not limited to (1) using or attempting to use unauthorized materials to aid in achieving a better grade on a component of a class; (2) the falsification or invention of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were your own. Examples of plagiarism are (1) submitting an assignment as if it were one's own work when, in fact, it is at least partly the work of another; (2) submitting a work that has been purchased or otherwise obtained from an Internet source or another source; and (3) incorporating the words or ideas of an author into one's paper without giving the author due credit. Please read the complete policy at http://www.sfasu.edu/policies/academic_integrity.asp

Withheld Grades--Grades Policy (5.5)

Ordinarily, at the discretion of the instructor of record and with the approval of the academic chair/director, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F. If students register for the same course in future terms the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average.

Students with Disabilities

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to <http://www.sfasu.edu/disabilityservices/>.

Acceptable Student Behavior

Classroom behavior should not interfere with the instructor's ability to conduct the class or the ability of other students to learn from the instructional program (see the Student Conduct Code, policy 10-4). Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment may be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom. Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed.