



**ACG 4401 – Section 001  
CRN 92227  
Accounting Information Systems 1  
FALL SEMESTER 2014  
BU 405  
Tuesday/Thursday 9:30-10:50**

**Professor Information**

DR. PINSKER  
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PHONE: 297-3422

**Office Hours**

Tuesday 11:00-11:30, Wednesday 10-12 and 1-2, Thursday 11-11:30, and by appointment at KH 131

**Required Text and Materials**

Pearson Custom Pack of Accounting Information Systems (13<sup>th</sup> Ed.) by Romney/Steinbart; ISBN 1269681877

Printed access Code - SAM Excel 2013 Projects Only-Printed Access Card 9781285458533 (FAU bookstore) **or**

SAM Excel 2013 Projects v1.0 Instant Access Code, 1st Edition - Instant access code ISBN# 1285462963 <http://www.cengagebrain.com/micro/1-1UI10HT>

**Recommended Text and Materials (Optional)**

Standard Flowchart Template (available at bookstore or online); you will also be able to use the flowcharting software in Excel

Headphones (if using SAM in lab)

*I highly suggest* going through each chapter's "AIS in Action" to help you understand both the content and terminology of each chapter.

**Course Description**



An examination of business process documentation, transaction cycles, and applicable internal controls. Emphasis is placed upon expansive use of technology in business and understanding the nature of fraud.

### **Course Prerequisites and Credit Hours**

ACG 3131 (3 credits),

Prerequisite or Corequisite: GEB 3213 or ENC 3213 (3 credits each)

According to Florida State regulation 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.

### **Supplemental Course Description**

This class is **extremely time-intensive** both inside the classroom and outside. Study more than you think you should. To derive maximum benefit from the lectures, students are expected to have read all assigned content for the week prior to the lecture. Active learning is emphasized in this course. **This means that you the student are primarily responsible for your learning.** To succeed in this course you must put the time and effort in. You must attend class regularly, read, and contribute fully. Attendance will be considered for borderline grades. Former CPA exam, CMA exam, and IIA questions are used and tested.

### **Course Learning Objectives**

Students will learn about the design and operation of accounting information systems as affected by information theory, computers, and behavioral concepts underlying internal controls. Specifically, at the end of this course, students will be able to: 1) document an accounting system or subsystem using narrative descriptions and flowcharts; 2) apply advanced Excel topics such as VLOOKUP and Pivot tables; 3) analyze and recommend internal controls appropriate to different accounting systems, and understand the standards of conduct that impact the need for controls; 4) identify the basic functions and interactions of the revenue, procurement, HR, production, and general ledger accounting systems and the threats to each subsystem; 5) identify existing technologies (e.g., mobile and tablet) that can be used for business applications; and 6) distinguish how accounting information systems are used to achieve different organizational objectives and how they improve planning and control in an organization, as well as ethical issues involved in these choices.



**Grading Scale**

Excel assignments	100 points	14.3 %
Documentation task	100	14.3
Quizzes	100	14.3
Group project/presentation	100	14.3
Exam 1	100	14.3
Exam 2	100	14.3
Exam 3	<u>100</u>	<u>14.2</u>
TOTAL	700 points	100 %
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**Course Evaluation Method**

Grades will be assigned on a straight scale according to the following schedule:

<u>Course Grade</u>	<u>% of Total Points</u>	<u>Minimum Points Required</u>
A	93-100%	651
A-	90-92	630
B+	87-89	609
B	83-86	581
B-	80-82	560
C+	77-79	539
C	73-76	511
C-	70-72	490
D+	67-69	469
D	63-66	441
D-	60-62	420
F	59 and Below	Below 420

**Additional Course Policies**

**Examinations**

Each examination may consist of objective questions, problems, and essays. Exams must be taken as scheduled and no hats/sunglasses are to be worn.

**Presentations**

Students will work in groups of 4-5 addressing one of the cases from the custom pack (excluding the cases in the first two chapters). Each group will 1) hand-in one write-up of not more than five typed double-spaced pages, size 12 Times New Roman font, 0 before and after

spacing, one-inch margins all around and 2) present to the class a summary of their case/solutions in approximately 8-10 minutes. Each group member will **email me** a peer review.

#### Missing Exams

No **make-up tests** will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance **and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency)**. If the make-up test is granted by the Professor, it must be taken sometime **before** the next class meeting. **Presentations and the third exam cannot be made-up.**

#### Late Assignments

In order to be an effective participant, you must thoroughly read the assigned material (**before I present it**), complete the assigned problems, and **come to class prepared** to discuss the topic. You will also be asked the solution for several assigned problems on a random basis. All submitted assignments will involve Excel or flowcharting and are due at the beginning of the class as outlined later in this syllabus. I do not accept late assignments. Other than on your personal computer, you can also access Excel 2013 in BU 405 and CM 142.

#### Attendance Policy

Attendance is not typically taken; however, consistent class participation is commonly tied to successful course performance. If you come to class plan to stay the full time. If you need to leave early, please let me know **in advance**. Otherwise, leaving early will be treated as not attending at all.

#### Solution Manuals

Students who wish to check homework or attempt additional problems against the solution manual may do so in my office. Students may not copy solutions from the manual; they can only check work that is already done and make corrections.

#### 48-Hour Rule

Students have **48 hours** from which they receive a grade (in person) to dispute it. After 48 hours, students **forfeit** their right to dispute any class grade received.

#### Weather Policy

This syllabus contains a tentative schedule of learning. The Professor has exclusive right to modify it during the semester as needed or in case of weather-related issues.

#### Course Outline

*DQ* = Discussion Questions; *P* = Problems; *E* = Excel assignments from SAM. I will post the solutions to all assigned DQs and Ps **after the chapter is completed**. Reading assignments are from the custom pack (not the full version of the textbook) and from *Journal of Accountancy* (JOA) articles (**found in the posted reading list**) and should be read for **THAT DAY'S** class. Assigned homework is due for the **NEXT** class (except for the group project, Excel, and documentation assignments). **You should work independently for all Excel assignments.**

<u>Week</u>	<u>Date</u>	<u>Reading Assignment</u>	<u>Topic</u>	<u>Assigned Homework</u>
1	Aug 19	Chapter 1	Overview of TP and ERP	None
	Aug 21	Chapter 1 Chapter 1 JOA articles	Overview of TP and ERP SAM Excel Demo	<b>DQ: 5; P: 5, 9</b> (part A only);
2	Aug 26	Chapter 2 Chapter 2 JOA articles	Systems Documentation Techniques	<b>DQ: 2; P: 4, 6</b> (part A only), 10, 12
	Aug 28	Chapter 2	Systems Documentation Techniques	<b>Documentation task posted</b>
3	Sep 2	Chapter 2	Systems Documentation Techniques	<b>Work on Documentation Task!</b>
	Sep 4	Chapter 2	Systems Documentation Techniques	<b>Work on Documentation Task!</b>
4	Sep 9	Chapter 5 Chapter 5 JOA articles	Control and AIS	<b>Documentation task due!</b>
	Sep 11	Chapter 5	Control and AIS	<b>DQ: 1, 4, 7; P: 2, 7, 8</b>
5	Sep 16	Chapter 10 Chapter 10 JOA Articles	G/L & Reporting System	<b>DQ: 2; P: 1, 3, 5</b>
	Sep 18	Chapter 10	G/L & Reporting System	<b>E 1 Due!</b>
6	Sep 23		EXAM 1 CHAPTERS 1, 2, 5, 10	Study!!!
	Sep 25		Go over exam (Online class)	None



7	Sep 30	Chapter 6 Chapter 6 JOA articles	Revenue Cycle	<b>DQ: 1, 5</b>
	Oct 2	Chapter 6	Revenue Cycle	<b>P: 2 (A-J only), 3, 8 (skip part B); E 2 Due!</b>
8	Oct 7	Chapter 7 Chapter 7 JOA articles	Expenditure Cycle	<b>DQ: 1, 3;</b>
	Oct 9	Chapter 7	Expenditure Cycle	<b>P: 2, 9, 10 (skip part D)</b>
9	Oct 14	Chapter 8 Chapter 8 JOA articles	Production Cycle	<b>DQ: 2, 5; E 3 Due!</b>
	Oct 16	Chapter 8	Production Cycle	<b>P: 1, 3</b>
10	Oct 21		Guest Speaker	Study!!!
	Oct 23		EXAM 2 CHAPTERS 6-8	None
11	Oct 28	Chapter 9 Chapter 9 JOA articles	HR & Payroll Cycle	<b>DQ: 3, 4</b>
	Oct 30	Chapter 9	HR & Payroll Cycle	<b>P: 1, 3, 5</b>
12	Nov 4	Chapter 3 Chapter 3 JOA articles	Computer Fraud	<b>DQ: 2, 4</b>
	Nov 6	Chapter 3	Computer Fraud	<b>P: 2, 5, 6</b>
13	Nov 11		VETERAN'S DAY – NO CLASS!!!	None
	Nov 13	Chapter 4	Computer Fraud & Abuse	<b>DQ: 3</b>
14	Nov 18	Chapter 4 Chapter 4 JOA articles	Computer Fraud & Abuse	<b>P: 1, 4, 5; Comprehensive Quiz</b>



	Nov 20	THIRD EXAM CHAPTERS 9, 3, 4	Group project
15	Nov 25	Work on group projects!	Group project
	Nov 27	THANKSGIVING – NO CLASS!!!	Group project
16	Dec 4	GROUP PROJECTS AND PRESENTATIONS DUE!!! (7:45-10:15AM)	

HAVE A GREAT WINTER BREAK!!!

### Selected University and College Policies

#### School of Accounting Policies

Students are responsible for School of Accounting policies available at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.

***These policies are considered to be an integral part of this syllabus.***

#### Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

#### Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD)—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 203 (954-236-1222); or in Jupiter, SR 117 (561-799-8585) —and follow all OSD procedures.

#### Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices



**and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.** For further information, please see [Academic Policies and Regulations](#).

#### University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

#### College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

#### Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

#### Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course. No "W" grades can be obtained after the official drop or withdrawal date of **October 10, 2014**. All students enrolled as of **October 10, 2014**, will receive one of the above grades. I **will not** support any petitions for late withdrawals after **October 10, 2014**. Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

#### Grade Appeal Process



A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.
- The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

#### Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct (e.g., excessive tardiness and unauthorized computer usage in class).

#### Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

*About Plagiarism*

The College of Business  
Florida Atlantic University

What is it?

Florida Atlantic University (FAU) defines plagiarism as follows:

A student will have committed plagiarism if he or she reproduces someone else's work without acknowledging its source; or if a source is cited which the student has not cited or used. Examples of plagiarism include: submitting a research paper obtained from a commercial research service, the Internet, or from another student as if it were original work; making simple changes to borrowed materials while leaving the organization, content, or phraseology intact; or copying material from a source, supplying proper documentation, but leaving out quotation marks. Plagiarism also occurs in a group project if one or more of the members of the group does none of the group's work and participates in none of the group's activities, but attempts to take credit for the work of the group.

Hints for Avoiding Plagiarism:

- *More than three words is plagiarism.* This is a good yardstick to use when wondering whether or not quotes are appropriate. They are, if you are copying more than three words in sequence.
- *One source is not "common knowledge."* Common knowledge does not require citation. But something is not common knowledge if you have found just one source for the information.
- *When in doubt, cite!* If you have any doubt about whether or not to cite a source, err on the side of making the attribution.
- *If your co-author sounds surprisingly eloquent, make sure the contribution is his or her own.* We often work in groups and co-author papers and projects. You should ask the question of your co-author if you doubt the work is their own. In group work, you are responsible for the project/paper in its entirety.
- *Look away.* When you are writing, do not have open books or papers in front of you as you type. Read your sources, and then put what you have read into your own words.
- *Writing is hard work.* Paraphrasing is relatively easy, writing is hard. Learning to be a good writer is part of what your college education is about. Staring at an empty screen in *MS Word* does become less daunting over time!
- *Just because it's on the Internet, doesn't mean it's yours.* The Internet is a fantastic resource and search engines are terrific research tools. But what you find on the Internet was written by someone. You must cite Internet web sites, and if you use a quote, use appropriate quotation procedures.

- *Paraphrasing is more than changing a verb tense or reordering a list.* There is a difference between citing a source for a fact and creating a bad quote.
- *Use a Style Guide.* Purchase a style guide and refer to it. Your teacher may suggest one or look for one at Amazon. Popular and timeless guides are by the American Psychological Association, Strunk and White, and Kate Turabian.

#### The High Cost of Plagiarism

In your professional career, you will find that reputation is everything. Plagiarism can ruin your reputation and cost you your professional career, along with the respect of your peers and family. Plagiarism at Florida Atlantic University is an act of academic dishonesty that has serious consequences. Note that plagiarism is specifically covered in the FAU Code of Academic Integrity.