

**Kent State University, College of Business Administration**

**Department of Accounting, Fall 2014**

**REVISED Aug 22, 2014**

<b>Course:</b>	ACCT 33004 Introduction to Accounting Systems	<b>Instructor:</b>	Dr. R. Drew Sellers, CMA
<b>BB Course Ref. #</b>	CRN: 10917	<b>Office:</b>	<b>BSA 578</b>
<b>Class Meetings:</b>	M W 9:15to 10:30 AM	<b>Office Phone:</b>	<b>330.672.1123</b>
<b>Classroom:</b>	BSA 215	<b>Office Hours:</b>	<b>M: 2:00 – 4:30 PM and by appointment</b>
<b>Class Websites:</b>	<a href="http://www.MyITLab.com">http://www.MyITLab.com</a> <a href="https://learn.kent.edu/">https://learn.kent.edu/</a>	<b>E-mail:</b>	<b>RSellers@Kent.edu</b>

**Withdrawal Deadline:** November 2, 2014

**Final Exam:** Tuesday, December 9, 2014 10:15 AM – 12:30 PM

**Text & Software:** **Custom textbook available at the Bookstore** from Pearson that includes only the chapters from text we will use this semester and the access code for the MyITLab software [I think this is a low cost option.

The custom text is **ISBN 10: 1269685252**

Or you may separately purchase the text and an access code to MyITLab [MS Office 2013 version]

**Accounting Information Systems, Romney & Steinbart 13<sup>th</sup> ed.  
ISBN 10: 0133428532**

**MyITLab Course ID:** sellers43391

**Course Description:**

This course provides an overview of accounting information systems focusing on business processes, system design and internal controls. Enhancing interpersonal skills and developing a working knowledge of MS Excel are also emphasized.

**Course Objectives:**

Students will develop an understanding of:

1. The major business cycles, the activities within each cycle and how these relate to accounting information

2. Accounting Information Systems, AIS, and how they collect data and produce information to support key decision makers.
3. The need for internal controls and the ways these controls can be implemented
4. Tools and techniques for documenting business processes and information systems
5. Skills needed to work well in teams on accounting related projects
6. MS Excel
7. SAP Enterprise Resource Planning (ERP) software

### **Applicable University, College and Departmental Policies**

**Academic honesty:** Cheating means to misrepresent the source, nature, or other conditions of your academic work (e.g., tests, papers, projects, assignments) so as to get undeserved credit. In addition, it is considered cheating when one cooperates with someone else in any such misrepresentation. The use of the intellectual property of others without giving them appropriate credit is a serious academic offense. It is the University's policy that cheating or plagiarism result in receiving a failing grade for the work or course. Repeat offenses result in dismissal from the University.

All group members are responsible for the accuracy and integrity of work turned in by the group regardless of which member actually produced it. Groups, as they plan their work, should budget sufficient time for a thorough review by the team members before submitting an assignment. Plagiarism on a group assignment will impact the grade of all members of the group.

**Calculators:** Students may use non-programmable business calculators that conform to the Department of Accounting guidelines, as needed. Graphing or programmable calculators may not be used on the exams. Cell phones may not be used.

**Dictionaries and Translation Devices:** Use of dictionaries and translation devices are permitted during class. However these may **not** be used during exams.

**Changes in Syllabus:** All dates and assignments are subject to change at the discretion of the professor. These changes may be announced during class, via email or/and on the course website in Blackboard Learn.

**Class Cancellation:** Refer to Kent State University Information 3000 hotline service (330.672.3000), the KSU website ([www.kent.edu](http://www.kent.edu)) and /or an email message from the professor for class cancellation due to power outages, inclement weather, etc.

**Disabilities:** University policy 3342-3-01.3 requires that students with disabilities be provided reasonable accommodations to ensure their equal access to course content. If you have a documented disability and require accommodations, please contact the instructor at the beginning of the semester to make arrangements for necessary classroom adjustments. Please note, you must first verify your eligibility for these through Student Accessibility Services (contact 330-672-3391 or visit <http://www.kent.edu/sas/index.cfm> for more information on registration procedures).

**GRADUATION INFORMATION FOR SENIORS:** It is your responsibility to apply for graduation before the set deadline. If you apply after the deadline you will be assessed a \$200 late fee. Please see your academic advisor as soon as possible if you are uncertain as to your progress toward graduation. The graduation application deadlines are follows:

Graduation Application Deadlines:

**May Graduation:** Apply before September 15<sup>th</sup>

**August Graduation:** Apply before December 15<sup>th</sup>

**December Graduation:** Apply before March 15<sup>th</sup>

To apply for graduation complete the following steps:

Log onto your Flashline account

1. Click on the Student Tools tab
2. Look in the Graduation Planning Tool Box
3. Click on Application for Graduation

\*\*If an error message appears, you must contact your advisor.

**Registration & Enrollment:** Students have responsibility to ensure they are properly enrolled in classes. You are advised to review your official class schedule (using Student Tools on FlashLine) during the first two weeks of the semester to ensure you are properly enrolled in this class and section. Should you find an error in your class schedule, you have until Sunday, **September 7, 2014** to correct the error. If registration errors are not corrected by this date and you continue to attend and participate in classes for which you are not officially enrolled, you are advised now that you **will not** receive a grade at the conclusion of the semester for any class in which you are not properly registered.

Every class has its own schedule of deadlines and considerations. To view the add/drop schedule and other important dates for this class, go to the Students Tools and Courses tab in FlashLine and choose either View or Print Student Schedule. To see the deadlines for this course, click on the CRN or choose the Drop or Add a Course link and click on the green clock next to the course under Registration Deadlines.

**Grading** [grade percentage cutoffs are firm]

Points	Percentage	Grades
744 - 800	93 - 100%	A
720 - 743	90 - 92.9%	A -
696 - 719	87 - 89.9%	B+

664 - 695	83 - 86.9%	B
640 - 663	80 - 82.9%	B -
616 - 639	77 - 79.9%	C+
584 - 615	73 - 76.9%	C
560 - 583	70 - 72.9%	C -
536 - 559	67 - 69.9%	D+
480 - 535	60 - 66.9%	D
Below 480	Below 60%	F

Item	Points	% of Total	Work in Groups
Exam 1	120	15%	No
Exam 2 – comprehensive final	140	18%	No
MyITLab	120	15%	No
Online [BLACKBOARD LEARN] Quizzes	60	8%	No
Flow Chart Assignment	30	4%	No
SAP Purchasing [MM]	35	4%	No
Disaster Recovery Planning [DRP]	15	2%	No
<i>Group Exercises – 10%</i>			
In-Class / Homework Assignments	50	6%	Yes
Peaking Over the Firewall	15	2%	Yes
SAP "Order-to-Cash" Lab work	15	2%	Yes
<i>Group Projects – 25%</i>			
Payment Processing Project	50	6%	Yes
Team Project - AIS Review of a Business	150	19%	Yes
<b>Total</b>	<b>800</b>	<b>100%</b>	

Assignments and specific points may be subject to change with prior notice. See Blackboard Learn or class announcements by the instructor. Once grading is completed for the semester grades will be entered into Blackboard Learn and on Banner. Per university policy, ‘once grades are submitted, they are final and will not be changed except in the cases of administrative error.’ There are no exceptions to this policy.

### **Examinations:**

Exams will consist of multiple choice, essays (short answers) and/or problems, and will be given on the dates indicated on the attached syllabus (please plan your travel accordingly). The final examination will be comprehensive with an emphasis on the material not previously tested. Exams will cover material in the book, even if not discussed in class, and material discussed in class, even if it is not in the book. There will be absolutely NO makeup examinations given for any reason. If a student must miss an examination because of a reasonable, documented reason (such as illness evidenced by a note from a doctor or student health service), he/she must inform the instructor no later than the day of the examination, and arrangements (such as “reweighting” other course requirements) must be made at that time. Failure to inform the instructor will result in a grade of zero for the exam.

### **Assignments, Exercises and Projects:**

Projects, exercises and written assignments are due as indicated on the detailed syllabus. Projects submitted late will automatically receive a 10% penalty for each day late and will not be accepted more than two days late. Always be sure to make back-up copies of your work to avoid late penalties. Details concerning project assignments will be available on our course website.

### **Quizzes:**

Thirteen (13) short quizzes will be given over the reading material prior to the class in which the material is covered. These quizzes are available on Blackboard Learn and will be taken and submitted through Blackboard Learn. Each quiz is worth a maximum of 5 points; the final quiz grade will be calculated using a denominator of 60 points; providing the opportunity for 5 bonus points. There will be NO makeup quizzes during the semester; once the due date has passed they will no longer be available. Quizzes will be automatically graded and included in the grade book on Blackboard Learn. **Quizzes will be due by 9:00 AM on the day listed in the Syllabus.**

### **My IT Lab:**

\*\*\* Tip the current version Office 2013 of MyITLab works best with the Google Chrome Browser \*\*\*

In order to acquire and advance student skills in Excel and Access, we will use MyITLab.com, which is an online tutorial and assignment system. Students will be required to purchase an access code either separately or packaged together with the textbook and enroll in the online course for this class. The online tool will contain all related tutorials, assignments, and assessments for Excel and Access work. Each week, a series of assignments will be due. Students may work ahead if desired as long as they complete the assignments due for each week. The advantage of this approach is that it allows students with varying skill levels to work at a pace which is suited to their needs and also they may rely as much or as little as needed on the tutorial features of the online tool as well as other help tools available in MyITLab.

**Grading for MyITLab will work as follows:** There are 12 modules assigned for the semester. Each of these modules is worth 10 points or 120 points total. The number of points you earn on a module will be based on the % grade you receive on that module for the *Post-test*. Therefore if you earn an 88% on Week 1 module, you will earn 8.8 points for that module. In addition, there are two bonus modules [Week 13 & 14] where you will work with Access. The bonus modules are worth 5 points each. Per the syllabus 120 points are allocated to

MyITLab work. Therefore you have an opportunity to earn 10 bonus points toward your overall grade.

Don't forget that each module starting with Module 2 also has a PowerPoint presentation and online lecture to further your understanding of the material. These can be found by clicking on the Course Material [content] tab and then selecting the appropriate week. The module for each week is due at the end of the week it is assigned (Sunday at midnight). See the calendar in MyITLab for specific due dates and times. Feel free to work ahead on modules as needed. A module cannot be re-opened after the due date. As long as the due date has not expired, you can retake the post-test multiple times, e.g. you take the post-test for week 3 earning a 77%, desiring to improve your score you repeat the post-test and earn a 95% you will be credited with the higher grade. Before making a 2<sup>nd</sup> attempt, please take a screen shot of your score, paste it in a word file and save it. In the event that your second attempt results in a lower grade you can use this screen shot to request the higher grade. Please look at the “custom view” option under the “grade book” tab within MyITLab to review your grades throughout the course. The final composite grade for all the MyITLab work will be posted in the Blackboard Learn grade book at the end of the semester.

### **In Class Group Work and Participation:**

You should make a practice of reading the assigned material and taking the online quizzes prior to when we cover the material in class. Classes typically consist of lectures mixed with critical discussions and group work. Because accounting is the chosen career path for the students in this class, all are expected to attend class and to participate in class discussions. Excessive absence from class may result in reduction of final overall grade by up to one letter grade [10%]. However, students are responsible for all discussions, assignments, announcements, etc. made in every class whether or not they attend. Group work will be a part of our class sessions; group and class participation is expected and rewarded. Group activities are worth points toward your final grade. Additionally, you will be graded on the quality and quantity of your involvement in class discussions

### **Written Work:**

Please allow sufficient lead-time to work with the writing center in the library to verify that your written work is top notch before you turn it in. All papers will be prepared using MS Word. Please use 12 point “Times New Roman” font. Double space your work and use one inch margins. Remember to include your name, course name and section, the professor’s name and page numbers on all assignments. Exams and papers will be retained for one semester and then destroyed. Kent State University has an excellent library with extensive resources. Library guides to accounting journals may be found at:

<http://libguides.library.kent.edu/content.php?pid=482858&sid=3957831>

**Course Details:** [subject to change with prior notice]

<b>Date</b>	<b>Chpt.</b>	<b>Topic</b>	<b>Chapter Quiz</b>	<b>Exams, Exercises, Projects</b>	<b>MyITLab</b>
8/25		Introduction - Peaking Over the [fire] Wall			
8/27	<b>1</b>	AIS: An Overview		Peaking Over the [fire] Wall due	
9/1		<b>Labor Day – no class</b>			
9/3	<b>2</b>	Overview of Business Processes	Quiz A (Ch. 2)		Week 1 Module
9/8	<b>n/a</b>	Systems Development and Documentation Techniques	Quiz B (flowchart videos)		
9/10	<b>n/a</b>	Systems Development and Documentation Techniques			Week 2 Module
9/15	<b>5</b>	Control and Accounting Information Systems	Quiz D (Ch. 5)		
9/17	<b>5</b>	Control and Accounting Information Systems		Flowchart Due	Week 3 Module
9/22	<b>6</b>	IS Controls Part 1	Quiz E (Ch. 6)		
9/24	<b>6</b>	IS Controls Part 1			Week 4 Module
9/29	<b>7</b>	IS Controls Part 2	Quiz F (Ch. 7)		
10/1	<b>7</b>	IS Controls Part 2			Week 5 Module
10/6	<b>8</b>	IS Controls Part 3	Quiz G (Ch. 8)		
10/8	<b>8</b>	IS Controls Part 3			Week 6 Module
10/13	<b>9</b>	Auditing Computer Based IS; Discuss Payment Processing assignment	Quiz H (Ch. 11)	DRP Exercise due	
10/15	<b>9</b>	Auditing Computer Based ERP/AIS			Week 7 Module
10/20		<b>EXAM 1: Chapters 1,2, 5-9 &amp; flowcharting</b>			
10/22	<b>10</b>	The Revenue Cycle: Sales to Cash Collections Discuss AIS project	Quiz I (Ch. 10)		Week 8 Module
10/27		<b>SAP SD meet in the computer lab</b>		AIS Project – Company Name	
10/29	<b>10</b>	Payment Processing Presentations		Payment processing due	Week 9 Module
11/3	<b>10</b>	The Expenditure Cycle: Purchasing to Cash Disbursements	Quiz J (Ch. 11)	SAP Global Bike SD due	

11/5	<b>11</b>	The Expenditure Cycle: Purchasing to Cash Disbursements			Week 10 Module
11/10	<b>12</b>	The Production Cycle;	Quiz K (Ch. 12)	SAP Global Bike MM due	
11/12	<b>12</b>	The Production Cycle;			Week 11 Module
11/17	<b>3</b>	Computer Fraud and Abuse	Quiz C (Ch. 3)	AIS Project – Draft Rpt.	
11/19	<b>4</b>	Computer Fraud and Abuse Techniques	n/a		Week 12 Module
11/24	<b>13</b>	HR	Quiz L (Ch. 13)		
11/26	<b>14</b>	General Ledger	Quiz M (Ch. 14)	AIS Project – Final Rpt. & Slides	Week 13&14 Bonus Modules
12/1	<b>n/a</b>	Group AIS Project Presentations			
12/3	<b>n/a</b>	Group AIS Project Presentations Exam review			
12/9		<b>Tuesday, December 9, 10:00 AM – 12:30 PM</b>			



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<b><u>Syllabus Module</u></b>	<b><u>MvITLab Description</u></b>
	Set up your PC and register online and Basic Excel Skills
Week 1	Introduction to Excel
Week 2	Formulas and Functions: Performing Quantitative Analysis
Week 3	Charts: Depicting Data Visually
Week 4	Data Sets and Tables: Managing Large Volumes of Data
Week 5	Subtotals, PivotTables and PivotCharts
Week 6	What-If Analysis:
Week 7	Specialized Functions
Week 8	Statistical Functions
Week 9	Multiple Sheet Workbook Management
Week 10	Imports, Web Queries and XML
Week 11	Collaboration and Workbook Distribution
Week 12	Templates, Styles and Macros
Week 13 [bonus 5 pts.]	Introduction to Access
Week 14 [bonus 5 pts.]	Tables and Queries in Relational Databases

<b>custom text</b>	<b>Quiz</b>	<b>topic</b>	<b>standard text</b>
<b>1</b>	n/a	Introduction	<b>1</b>
<b>2</b>	A	Overview of Transaction Processing	<b>2</b>
<b>n/a</b>	B	System documentation techniques [Flow charts]	<b>3</b>
<b>n/a</b>	n/a	Data Base	<b>4</b>
<b>3</b>	C	Computer Fraud and Abuse	<b>5</b>
<b>4</b>	n/a	Computer Fraud and Abuse - techniques	<b>6</b>
<b>5</b>	D	Controls and AIS	<b>7</b>
<b>6</b>	E	IS Controls part 1	<b>8</b>
<b>7</b>	F	IS Controls part 2	<b>9</b>
<b>8</b>	G	IS Controls part 3	<b>10</b>
<b>9</b>	H	Auditing computer based IS	<b>11</b>
<b>10</b>	I	Revenue cycle	<b>12</b>
<b>11</b>	J	Expenditure Cycle	<b>13</b>
<b>12</b>	K	Production Cycle	<b>14</b>
<b>13</b>	L	HR & Payroll	<b>15</b>
<b>14</b>	M	General Ledger	<b>16</b>
<b>n/a</b>	n/a	REA Data Model Chapters	<b>17,18,19</b>
<b>n/a</b>	n/a	System Development Process Chapters	<b>20,21,22</b>