

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

**Department of Accounting, Fall 2014 M & W**

**\*\*\* REVIZED 8/15/2014 \*\*\***

<b>Course:</b>	ACCT 53014 / 43014 Advanced Accounting Systems [CRN. 10940 & 10931]	<b>Instructor:</b>	Dr. R. Drew Sellers, CMA
<b>BB Course Ref. #</b>	10931_10940.201480	<b>Office:</b>	BSA 578
<b>Class Meetings:</b>	M W. 11:00 AM – 12:15 PM	<b>Office Phone:</b>	330.672.1123
<b>Classroom:</b>	BSA 108	<b>Office Hours:</b>	M 2:00 - 4:30 PM and by appointment
<b>Class Websites:</b>	<a href="https://learn.kent.edu/">https://learn.kent.edu/</a>	<b>E-mail:</b>	RSellers@Kent.edu

**Withdrawal Deadline:** November 2, 2014

**Final Exam:** Thursday, 12/11/2014 10:15 AM to 12:30 PM room BSA 108

**Text:**

**Required: Custom computer science textbook from Pearson  
ISBN 9781269296014**

**Required: Classic Rocker SAP exercises [provided via pdf at no  
additional cost by the instructor]**

**Recommended: Accounting Information Systems, Romney &  
Steinbart 12<sup>th</sup> ed. [or custom textbook version from Acct 33004].**

**Online Resources:**

**Course Description:**

This course emphasizes analysis, design and implementation of accounting information systems focusing on business processes, system design and internal controls. Students work with SAP software to deepen their understanding of key concepts. Students are introduced to retrieving and analyzing data via Structured Query Language, SQL. Enhancing written communications, ethical decision making, statistical analysis and expanding PC software skills, e.g. MS Excel and Access, are also included.

**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. Using an Accounting Information Systems, [SAP], to support key business transactions and associated decisions;
3. Ways to evaluate the quality and cost-effectiveness of new technology
4. The need for internal controls and the ways these controls can be implemented
5. Tools and techniques for documenting business processes and information systems
6. Skills needed for effective business writing and presentations
7. Basic SQL query structure and enhancing their MS Access and Excel skills including statistical analysis, report and graph design

### **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.

**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]

<b>Percentage</b>	<b>Grades</b>
93 - 100%	A
90 - 92.9%	A -
87 - 89.9%	B+
83 - 86.9%	B
80 - 82.9%	B -
77 - 79.9%	C+
73 - 76.9%	C
70 - 72.9%	C -
67 - 69.9%	D+
60 - 66.9%	D
Below 60%	F

**Grade-book**

<b>Item</b>	<b>Points (undergraduate)</b>	<b>Points (graduate)</b>
<i>Individual Assignments</i>		
Exam 1	100	100
Final Exam [comprehensive]	125	125
Research Paper (Graduate Students)	<i>NA</i>	100
Estimating a Work Plan	5	5
SAP Quizzes [5]	50	50
SAP Assignments [4]	100	100
Flowchart	25	25
SQL via MS Access	50	50
Data Analysis	50	50
<i>Group Assignments</i>		
	<i>(16 %)</i>	<i>(14 %)</i>
TAM	15	15
Mongoose	10	10
Conversion Cycle	20	20
Current Technology Presentation	40	40
Participation	10	10
<b>Total</b>	<b>600</b>	<b>700</b>

Assignments and specific points may be subject to change with prior notice. See Blackboard or class announcements by the instructor. Once grading is completed for the semester grades will be entered into Blackboard 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 books, even if not discussed in class, and material discussed in class, even if it is not in the books. 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.

**Projects:**

Project 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. These projects should be submitted via hardcopy in class unless otherwise noted.

**SAP:**

We will use SAP R/3 software, to acquire and advance students’ skills in the use of an accounting information system. A separate text [pdf] is provided for students on blackboard. It is recommended students print this material and organize it in a three ring binder by the second week of class. There will be five chapters with a quiz on each. In addition there will be four sets of assignments [MM, PP, SD, FI/CO] that students will complete and turn in. Each student will individually complete each assignment under their SAP user ID. Students may not share user IDs or do work on another student’s user ID. Students may work in groups while completing the exercises. See Blackboard and class handouts for additional details. Assignments are due at the beginning of class on the day noted in the syllabus. They may be completed and turned in advance of the due date. SAP assignments submitted late will automatically receive a 10% penalty.

**Group Work and Participation:**

You should make a practice of reading the assigned material and taking notes 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. 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 Projects will be graded as noted on the assignment. Group activities are worth participation points toward your final grade. Additionally, you will be graded on the quality and quantity of your involvement in class discussions. Group members will be evaluated based upon items below:

**Team Member's Name:** \_\_\_\_\_

	<b>Attributes:</b>	<b>Excellent 5</b>	<b>Good 4</b>	<b>Average 3</b>	<b>Poor 2</b>	<b>Very Poor 1</b>
<b>1</b>	Willingness to work in a group - arranging meetings, resolving differences, dividing work, etc.					
<b>2</b>	Effectively communicated with team members.					
<b>3</b>	Completed assigned work on a timely basis.					
<b>4</b>	The value of his/her contributions to the team's work.					
<b>5</b>	Did her/his share of the team's work					

**Group Project and Presentation:**

There will be two AIS Group Project/ Presentations for the course. The basic requirements for the case will be posted on Blackboard. There will be written requirements for the project and for the multi-media presentation which your group will present to the class. Business casual attire is appropriate for the presentation.

**Research Paper:**

All graduate students will produce a research paper examining a specific aspect of Information Technology (IT) research. Selecting from a topic described in the assignment or choosing another topic with approval of the instructor they will produce a paper which summarizes recent [past twenty years] academic findings and describes at least three areas for future research. The report will include a bibliography and an appendix with notes on five key articles

Students will review an outline of their proposed topic with the professor by the third week of class. Paper is 100 points, roughly 15% of course grade. They will also arrange a research consultation with a research librarian to ensure they have a sound literature search strategy. Karen MacDonald, [kmacdon4@kent.edu](mailto:kmacdon4@kent.edu) is an excellent resource for your library work. She generally holds office hours in the building one day a week and is available via email. These consultations may be scheduled via the library web site and help produce good papers. A draft of the assignment will be submitted. Students will also arrange a consultation with the writing commons to review their draft prior to submission.

**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. Library guides to accounting journals may be found at:

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

**Quizzes:**

Five (5) quizzes will be given over the SAP 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 has a time limit, typically 45 to 60 minutes depending upon length. The system permits one attempt for the quiz. 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 11:00 AM on the day listed in the Syllabus.**

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

<b>Date</b>	<b>R&amp;S Chpt. SQL+</b>	<b>Topic</b>	<b>Exams, Quizzes, Projects</b>	<b>Classic Rocker [SAP]</b>
8/25		Establish Teams & TAM / Hype curve exercise		
8/27		Technology adoption cont. Estimate sample work plan	Review Grad. Student research paper assignment	
<b>9/1</b>		<b>Labor Day</b>	No Classes	
9/3		IT Governance & Project Management	Estimated work plan exercise due	
9/8		IT Governance & Project Management	Technology adoption project due	Chpt. 1
9/10		ERP & SAP intro		
9/15		<b>Meet in computer lab</b>	Quiz 1 [ERP] Quiz 2 [Procurement]	Chpt. 2
9/17	13 [11]	Expenditure Cycle – Purchasing [Discuss conversion cycle assignments]		
9/22		Controls Cobra Mongoose in class	MM exercise due Quiz 3 [Production.]	Chpt. 3
9/24	14 [12]	Conversion Cycle	Outline of Paper Due [Grad. Students]	
9/29		Conversion Cycle	Groups Present conversion topics Cobra Mongoose Project Due	
10/1		ERP software environment / logistics		
10/6	12 [10]	Revenue Cycle	Quiz 4 [Sales] PP exercises due	Chpt. 4
10/8		POS		
10/13	16 [14]	General Ledger	Quiz 5 [Acctng.] SD exercises due	Chpt. 5
10/15	15 [13]	Expenditure Cycle – Payroll		
10/20		Fixed Assets & Review for exam	FI CO exercises due	
10/22		<b>EXAM 1:</b>		
10/27		NDA and Software license agreements		
10/29	5,6,7 [3,4,5]	SOX, Fraud & Ethics		



11/3	3 [na]	Review flowcharts Discuss Current Topics Group project assignment	Review flowchart videos prior to class
11/5	1+, 2+	Intro to Relational Data Base	Final Paper Due [Grad. Students] Using MS Access available in computer lab
11/10	3+, 6+	Relational Data Base	Flowchart exercise due
11/12	7+	Relational Data Base	
11/17		Current Topics Group Project presentation	SQL exercise parts 1, 2, & 3 due
11/19		Current Topics Group Project presentation	Current Topics Group Project Due
11/24		Data Analysis Part 1	
<b>11/26</b>		<b>Thanksgiving</b>	Pumpkin Pie
12/1		Data Analysis Part 2	
12/3		Exam review; Linked In exercise	Data analysis assignment due Bring resume to class Linked In exercise done in class
12/11		<b>Final Exam Thursday</b>	<b>10:15 AM to 12:30 PM room 108</b>

### Romney & Steinbart

standard text	[custom text]	Topic
1	1	Introduction
2	2	Overview of Transaction Processing
3	n/a	System Development and documentation techniques
4	n/a	Data Base
5	3	Computer Fraud and Abuse
6	4	Computer Fraud and Abuse - techniques
7	5	Controls and AIS
8	6	IS Controls part 1
9	7	IS Controls part 2
10	8	IS Controls part 3
11	9	Auditing computer based IS
12	10	Revenue cycle
13	11	Expenditure Cycle
14	12	Production Cycle
15	13	HR & Payroll

<b>16</b>	<b>14</b>	General Ledger
<b>17,18,19</b>	<b>n/a</b>	REA Data Model Chapters
<b>20,21,22</b>	<b>n/a</b>	System Development Process Chapters