
Accredited by AACSB-International—The Association to Advance Collegiate Schools of Business

INSTRUCTOR: Clyde T. Stambaugh, Professor, DBA, CPA (Inactive)
OFFICE HOURS: T TH: 9:30 – 11:00 a.m. and 1:00 – 4:30 p.m.
OFFICE: BB 148
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EMAIL: cstambaugh@murraystate.edu
ROOM / TIME: BB Room 201 / TTH: 11:00 a.m. - 12:15 p.m.

DEPARTMENT: Accounting

COURSE PREFIX: ACC

COURSE NUMBER: 308

CREDIT HOURS: 3

I. TITLE:

Accounting Information Systems

II. COURSE DESCRIPTION AND PREREQUISITE(S):

Principles of accounting system design and installation. Transaction processes, fundamental control concepts, types of computerized accounting systems, general and applications controls in a computerized environment, data modeling, normalization theory, and form and report design are among the topics covered. Students use a database management system to create database objects for the assignments required in this class.

Prerequisite(s):

Junior standing and ACC 200, ACC 201, and ACC 202 with a minimum grade of C in each and CSC 199. (Also, Note that accounting majors must have a minimum grade of B in ACC200, ACC201 and ACC202 to take this course.)

III. COURSE OBJECTIVES:

The student will understand

- A. the primary approaches for processing accounting data,
- B. the basic components of accounting systems,
- C. principles of internal control in manual and computer-based systems,
- D. principles regarding the design, operation and control of accounting systems,
- E. fundamental e-commerce, networking and telecommunication concepts, and
- F. general approaches for auditing computerized accounting systems.

The student will also be able to develop database objects using *Microsoft Office Access 2010*. This component of the course primarily addresses Goal 3 of the following College's Assurance of Learning goals:

College of Business Assurance of Learning Goals

Bachelor of Arts in Business (BAB) and Bachelor of Science in Business (BSB) programs: Graduates of the Bachelor of Arts in Business (BAB) and Bachelor of Science in Business (BSB) programs shall be able to:

Goal 1: Fundamental Knowledge

- Demonstrate a fundamental knowledge of the core business disciplines.

Goal 2: Problem-Solving and Decision-making

- Demonstrate effective problem solving and decision making skills in business situations.

Goal 3: Information Technology

- Apply information technology tools appropriately in the analysis of business problems.

Goal 4: Ethical Issues

- Perform a structured analysis of ethical issues in business.

Goal 5: Global and Multicultural Dimensions

- Demonstrate knowledge of the global and multicultural dimensions of the modern business environment.

Goal 6: Oral and Written Communication

- Communicate effectively in oral and written formats.

Goal 7: Foreign Language [Bachelor of Arts in Business Programs Only]

- Understand, speak, read, and write a second language at the intermediate level.

Strategic Plan

Students are encouraged to review the college's mission, vision, and strategic plan, which is stored at <http://www.murraystate.edu/Academics/CollegesDepartments/CollegeOfBusiness/strategicplan0914.aspx>. These documents, along with our assurance of learning goals, are an integral part of the planning efforts which guide the college's decision-making processes.

AACSB's 25% Rule: This Course Counts Toward Undergraduate Business Hours

Business majors/areas include: Accounting, Business Administration, Computer Information Systems, Finance, International Business, Management, and Marketing. All other majors/areas are considered non-business.

Non-business majors are not permitted to complete more than 30 hours of business courses from the prefixes ACC, BPA, CIS, FIN, MGT, MKT, RES and OSY or the courses LST 240 and LST 540 without completing the Business Core Requirements. If you plan to complete more than 30 hours, you must contact the Center for Undergraduate Business Advising in the College of Business for special permission.

IV. CONTENT OUTLINE:

This course covers fundamental Accounting Information Systems concepts, including the following topics

- A. manual and computerized accounting information systems' structure and design,
- B. relational databases,
- C. computer fraud,
- D. information systems controls,
- E. auditing computer-based systems, and
- F. revenue and expenditure cycles.

Additionally, this course covers nine tutorials that develop or enhance skills using Access. Homework assignments from these tutorials are covered in class as a laboratory experience.

V. INSTRUCTIONAL ACTIVITIES:

Class lectures, homework and completion of Access exercises in a laboratory environment are the primary approaches for this course. Students' performance is monitored using exams, quizzes and graded homework assignments. Students should study the textbooks and complete all homework assignments by the due dates.

VI. FIELD, CLINICAL, AND/OR LABORATORY EXPERIENCES:

The laboratory component of this class includes homework assignments that are scheduled as indicated in the Course Plan Handout. Students who encounter significant problems with homework should consult with the professor during scheduled office hours. Access assignments must be submitted by midnight on the class-meeting date that immediately follows the due date to avoid a late penalty.

VII. TEXT(S) AND RESOURCES:

One textbook is required:

Accounting Information Systems, [Custom Version] by Romney and Steinbart (ISBN: 9781256536673).

Also, headphones or earphones are required for viewing videos while doing homework in the classroom.

VIII. EVALUATION AND GRADING PROCEDURES:

All examinations in the class are "closed" exams. Notes, textbooks, calculators (or any type of electronic device), and other reference materials may not be used unless specifically authorized by the instructor for the exam in question.

Points and the grading scale follow:

<u>Grade Component</u>	<u>Points</u>	<u>% of Total Points</u>	<u>Grade</u>
Computer Assignments	100	90 – 100	A
Exam I	100	80 – 89	B
Exam II	100	70 – 79	C
Exam III	100	60 – 69	D
Access Assessment	100	Below 60	E
Final Exam	<u>70</u>		
Total Possible Points	<u>570</u>		

NOTE: The instructor reserves the right to change the grade components of this course. Also, excessive absences (generally more than 3) will result in the student’s total grade points being reduced by 5 points per absence.

Fairness in determining grades is a principal concern of the instructor, the college, and the university. The collegiate grade appeals and grievance procedures are stored at http://www.murraystate.edu/Libraries/COB_Documents/Appeals_and_Grivanace_Procedure.sflb.ashx.

IX. ATTENDANCE POLICY:

Students are expected to adhere to the MSU Attendance Policy outlined in the current MSU Bulletins. As indicated in the Evaluation and Grading Procedures section above, students missing more than 3 classes in this course will have their total grade points reduced by 5 points per absence.

X. ACADEMIC HONESTY POLICY:

Murray State University takes seriously its moral and educational obligation to maintain high standards of academic honesty and ethical behavior. Instructors are expected to evaluate students’ academic achievements accurately, as well as ascertain that work submitted by students is authentic and the result of their own efforts, and consistent with established academic standards. Students are obligated to respect and abide by the basic standards of personal and professional integrity.

Violations of Academic Honesty include:

- a. **Cheating** - Intentionally using or attempting to use unauthorized information such as books, notes, study aids, or other electronic, online, or digital devices in any academic exercise; as well as unauthorized communication of information by any means to or from others during any academic exercise.
- b. **Fabrication and Falsification** - Intentional alteration or invention of any information or citation in an academic exercise. Falsification involves changing information whereas fabrication involves inventing or counterfeiting information.
- c. **Multiple Submission** - The submission of substantial portions of the same academic work, including oral reports, for credit more than once without authorization from the instructor.
- d. **Plagiarism** - Intentionally or knowingly representing the words, ideas, creative work, or data of someone else as one’s own in any academic exercise, without due and proper acknowledgement.

Instructors should outline their expectations that may go beyond the scope of this policy at the beginning of each course and identify such expectations and restrictions in the course syllabus. When an instructor receives evidence, either directly or indirectly, of academic dishonesty, he or she should investigate the instance. The faculty member should then take appropriate disciplinary action.

Disciplinary action may include, but is not limited to the following:

- i. Requiring the student(s) to repeat the exercise or do additional related exercise(s).
- ii. Lowering the grade or failing the student(s) on the particular exercise(s) involved.
- iii. Lowering the grade or failing the student(s) in the course.
- e. **If the disciplinary action results in the awarding of a grade of E in the course, the student(s) may not drop the course.**

Faculty reserve the right to invalidate any exercise or other evaluative measures if substantial evidence exists that the integrity of the exercise has been compromised. Faculty also reserve the right to document in the course syllabi further academic honesty policy elements related to the individual disciplines.

A student may appeal the decision of the faculty member with the department chair in writing within five working days. Note: If, at any point in this process, the student alleges that actions have taken place that may be in violation of

the Murray State University Non-Discrimination Statement, this process must be suspended and the matter be directed to the Office of Equal Opportunity. Any appeal will be forwarded to the appropriate university committee as determined by the Provost.

Academic Honesty Policy for the College of Business:

A copy of the College's policy is posted in each classroom and at http://www.murraystate.edu/Libraries/COB_Documents/Academic_Honesty_Policy.sflb.ashx.

Penalty in this class for violating the Academic Honesty Policies:

Generally, a grade of "E" will be assigned to any student who violates the academic honesty policy in this class.

XI. NON-DISCRIMINATION POLICY STATEMENT:

Murray State University endorses the intent of all federal and state laws created to prohibit discrimination. Murray State University does not discriminate on the basis of race, color, national origin, gender, sexual orientation, religion, age, veteran status, or disability in employment, admissions, or the provision of services and provides, upon request, reasonable accommodation including auxiliary aids and services necessary to afford individuals with disabilities equal access to participate in all programs and activities. For more information, contact the Director of Equal Opportunity, 103 Wells Hall. 270-809-3155 (voice), 270-809-3361 (TDD).

XII. OTHER COURSE INFORMATION:

Educational Software:

Canvas is used extensively in this class. I strongly recommend that you spend an hour or two reviewing the *Canvas User Manual*. The users' manual is available by clicking the help icon after you log in to *Canvas*.

Cell Phones, Calculators and Other Electronic Devices:

Cell phones should not be used during class. This includes viewing, talking, listening, texting, or use as a calculator. Cell phones should be silenced and put away before class starts. No calculators or other electronic devices, or notes and reference materials of any type are allowed during exams. The instructor may grant an exception for printed translation dictionaries once they have been reviewed by the instructor prior to the start of the exam or quiz. Please notify the instructor prior to class if you are expecting a cell-phone message regarding an emergency.

Disruptive Behavior:

Conduct by the student that materially disrupts class work for any reason (regardless of whether it stems from time, place, or type of behavior) or involves substantial disorder or invasion of the rights of others will not be tolerated. Students who engage in acts that disrupt the class may be administratively withdrawn from the class. The expression of disagreement with the instructor and/or classmates is not, in itself, disruptive behavior.

Code of Ethics:

The code of Ethics for faculty and staff in the College of Business is at the following site: http://www.murraystate.edu/Libraries/COB_Documents/Code_of_Ethics.sflb.ashx.

Important Dates to Remember:

Students should refer to the university's official calendar for important dates. However the following list provides a quick reference for selected events.

Aug. 19: Class begins
Sept. 1: Labor Day – no class
Oct. 2 & 3: Fall Break – no class
Nov. 26 – 28: Thanksgiving Holiday – no class
Dec. 5: Last day of class
Dec. 8: Final Exam (at 10:30 a.m.)