

ACC 340 Course Syllabus

ACC 340 – Accounting Information Systems

Sections 001 and 002

Fall 2014

3 Credit Hours

Course Description

Accounting is an information system that supports business processes and decision-making. This course covers business processes and transaction cycles, related internal controls, and the use of computers as tools for the collection, organization, analysis, and reporting of accounting data. Given that this course may be a student's sole exposure to accounting information systems in the undergraduate program, it includes practical use of Microsoft Excel, Microsoft Access, and computerized accounting software. Students also learn current modeling practices used in database design. The course includes the following topics:

Topic 1 Understanding AIS, Business Processes, and Fraud

Topic 2 Transaction Processing Cycles and Documentation

Topic 3 Database Modeling

Topic 4 Controls

Learning Outcomes

1. To understand how Accounting Information Systems are used to record and enable business processes (recording)
2. To understand how Accounting Information Systems are used to control business processes (accountability and control)
3. To learn to think like an AIS professional
4. To develop competency in modeling business processes using REA, DFDs, and Flowcharts
5. To develop practical skills related to Excel, Access, and other Computerized AIS software

Course Structure

HOW TO SUCCEED IN THIS COURSE

As with all accounting courses, this class is time-intensive. I expect you to read the assigned chapters prior to class. I also expect you to actively participate during class by listening carefully, contributing to class discussions, and being prepared. To succeed in this course you must put in both time and effort. This includes attending class. You are responsible for your learning.

Course Policies

DROP FOR NON-ATTENDANCE POLICY

By the second class/laboratory period or the fifth business day of the semester (whichever comes first), students who have not attended class or contacted the instructor regarding his/her absence may be dropped from the class roll. See RUL 02.20.01 for further information.

DROP/ADD/WITHDRAWAL DATES

October 17, 2014: Last day to withdraw or drop without a grade.

CLASS PARTICIPATION AND PROFESSIONALISM

I expect students to attend class and participate in class discussion where appropriate and/or when called on. Further, students should conduct themselves at all times in a professional manner, including regular class attendance, alertness and interest in the class. Unprofessional behavior includes, but is not limited to:

- being late for class
- doing unrelated work during class (studying for other exams, completing homework for other courses, updating fantasy football roster, pinning cute craft ideas on Pinterest, surfing the web, checking email)
- leaving mid-class without letting me know ahead of time
- engaging in any other behavior that is disruptive or disrespectful to the professor or to your classmates

LAB POLICIES – NO FOOD OR DRINK

Because the computer lab is a high technology classroom, food and drinks WILL NOT be allowed in the classroom.

Instructors

Eileen Z. Taylor Ph.D., CPA, CFE (eztaylor) - *Instructor*

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Phone: 919-513-2476

Fax: 919-515-4446

Office Location: Nelson Hall 3104

Office Hours: T/Th: 10-Noon and by appointment

Adam Tassitino– *Teaching Assistant*

Office Location: Nelson Hall Graduate Office

Office Hours: by appointment

Course Meetings

Lecture

Days: Tuesday/Thursday

Time: Section 001: 1:30 - 2:45 pm

Section 002: 3:00-4:15 pm

Campus: Main

Location: Nelson Hall B400

Course Materials

Textbooks

Accounting Information Systems - *Marshall B. Romney and Paul J. Steinbart*

Edition: 13

ISBN: 978-0133428537

Web Link: http://wps.pearsoned.com/bp_romney_ais_13/

Cost: Retail: \$243.28

This textbook is required.

Materials

Perdisco Practice Set - Approximately \$36 (includes Sage 50 Software Program)

This material is required.

Prerequisites

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ACC200, ACC210

Grading

Grade Components

Component	Weight	Details
Individual: Participation, Homework, LO, CM	10%	Periodically, I will collect homework assignments and call on you in class. I reserve the right to drop 1-2 of the lowest HW grades.
Individual: Excel Assessment	10%	Complete in-class, hands-on assessment of skills.
Individual: Sage 50 and SAP Project and Assessment	20%	Complete Sage 50 practice set, SAP modules, and in-class, hands-on assessment of skills.
Individual: Access Assessment	10%	Complete in-class, hands-on assessment of skills.
Individual: Midterm Exam	15%	Exam covers Topics 1 and 2. Exam consists of multiple choice, matching, short answer, and problems.
Individual: Final Exam	15%	Exam covers Topics 3 and 4. Exam consists of multiple choice, matching, short answer, and problems.
Group: AIS Business Challenge	20%	Project requires students to create a company, develop an Access database for a transaction cycle for the company, develop queries and reports, and identify control issues.

Letter Grades

This Course uses Standard NCSU Letter Grading:

97 ≤	A+	≤	100
93 ≤	A	<	97
90 ≤	A-	<	93
87 ≤	B+	<	90
83 ≤	B	<	87
80 ≤	B-	<	83
77 ≤	C+	<	80
73 ≤	C	<	77
70 ≤	C-	<	73
67 ≤	D+	<	70
63 ≤	D	<	67
60 ≤	D-	<	63
0 ≤	F	<	60

Requirements for Credit-Only (S/U) Grading

In order to receive a grade of S, students are required to take all exams and quizzes, complete all assignments, and earn a grade of C- or better. Conversion from letter grading to credit only (S/U) grading is subject to university deadlines. Refer to the Registration and Records calendar for deadlines related to grading. For more details refer to <http://policies.ncsu.edu/regulation/reg-02-20-15>.

Requirements for Auditors (AU)

Information about and requirements for auditing a course can be found at <http://policies.ncsu.edu/regulation/reg-02-20-04>.

Policies on Incomplete Grades

If an extended deadline is not authorized by the instructor or department, an unfinished incomplete grade will automatically change to an F after either (a) the end of the next regular semester in which the student is enrolled (not including summer sessions), or (b) the end of 12 months if the student is not enrolled, whichever is shorter. Incompletes that change to F will count as an attempted course on transcripts. The burden of fulfilling an incomplete grade is the responsibility of the student. The university policy on incomplete grades is located at <http://policies.ncsu.edu/regulation/reg-02-50-3>.

An "I" grade may be awarded to an undergraduate student only when a small portion of the student's work is incomplete due to circumstances beyond the control of the student and only when a student is otherwise earning a passing grade. "I" grades are to be used only in emergencies. "I" grades are not to be used as a means of avoiding a poor grade.

Late Assignments

Assignments/Projects are due at the *beginning of class* on the date assigned (see Moodle or course calendar for due dates of assignments). Late assignments may be penalized for each day or portion of day late.

Attendance Policy

For complete attendance and excused absence policies, please see <http://policies.ncsu.edu/regulation/reg-02-20-03>

Attendance Policy

While attendance is not an explicit part of your grade, there is a high positive correlation between attendance and grades – meaning, the more classes you attend, the more likely you are to earn a higher grade. If you do miss class, consult Moodle, your syllabus, and your classmates to find out what material was covered.

Absences Policy

Students who will be absent from class due to the observance of a major religious holiday must provide notice of the date(s) to the instructor, in writing, by the second class meeting. An e-mail is sufficient.

Makeup Exam Policy

Exams will comprise a combination of question formats including multiple choice, short answer, short essay, problems, etc. In the event of a missed exam, I will assign a score of zero. If you must miss an exam, but **contact me prior to missing the exam**, and have a **valid excuse (as determined by the professor)**, I will arrange a makeup exam. A doctor's excuse will be requested to validate an excuse of illness. Make-up exams are given at the convenience of the instructor. Exams are retained by the instructor for a minimum of two weeks into the next semester and then destroyed. Anyone failing to return a test to the instructor at the end of the test or at the end of the class when the test is returned will receive a zero on the test and/or an honor code violation, if warranted.

Academic Integrity

Academic Integrity

Students are required to comply with the university policy on academic integrity found in the Code of Student Conduct found at <http://policies.ncsu.edu/policy/pol-11-35-01>

Academic Honesty

See <http://policies.ncsu.edu/policy/pol-11-35-01> for a detailed explanation of academic honesty.

All projects, exams and assignments, with the exception of group assignments, are expected to be completed individually. For further clarification, consult the Code of Student Conduct found in the NCSU Student Handbook. Please pay particular attention to subsection 9.12: "Cheating includes (but is not limited to) the following actions: "Submitting of material in whole or part for academic evaluation that has been prepared by another individual(s)."

The following are violations of the Code: Copying another student's homework, copying another student's electronic or written work, using another student's computer storage device to print out your assignment, copying another student's file onto your disk, and misrepresenting a reason for a missed exam. All students involved, even those who allow their work to be copied, will be disciplined within the guidelines of the NCSU Code of Student Conduct.

Further, on exams, you are prohibited from accessing any program or document that is outside the exam. This includes your own work or course documents stored on Moodle (unless expressly permitted).

Plagiarism will not be tolerated. All work must be properly cited.

Individuals who violate this policy will face disciplinary action – ranging from zero credit on the assignment to failure in the course. Given sufficient evidence, I will not hesitate to report academic dishonesty to the NCSU Office of Student Affairs.

The true value of your education depends on an honest classroom environment and it is up to all of us to promote academic honesty at NCSU.

Honor Pledge

Your signature on any test or assignment indicates "I have neither given nor received unauthorized aid on this test or assignment."

Electronically-Hosted Course Components

Students may be required to disclose personally identifiable information to other students in the course, via electronic tools like email or web-postings, where relevant to the course. Examples include online discussions of class topics, and posting of student coursework. All students are expected to respect the privacy of each other by not sharing or using such information outside the course.

Electronically-hosted Components: Moodle

Accommodations for Disabilities

Reasonable accommodations will be made for students with verifiable disabilities. In order to take advantage of available accommodations, student must register with the Disability Services Office (<http://www.ncsu.edu/dso>), 919-515-7653. For more information on NC State's policy on working with students with disabilities, please see the Academic Accommodations for Students with Disabilities Regulation at <http://policies.ncsu.edu/regulation/reg-02-20-01>.

Non-Discrimination Policy

NC State University provides equality of opportunity in education and employment for all students and employees. Accordingly, NC State affirms its commitment to maintain a work environment for all employees and an academic environment for all students that is free from all forms of discrimination. Discrimination based on race, color, religion, creed, sex, national origin, age, disability, veteran status, or sexual orientation is a violation of state and federal law and/or NC State University policy and will not be tolerated. Harassment of any person (either in the form of quid pro quo or creation of a hostile environment) based on race, color, religion, creed, sex, national origin, age, disability, veteran status, or sexual orientation also is a violation of state and federal law and/or NC State University policy and will not be tolerated. Retaliation against any person who complains about discrimination is also prohibited. NC State's policies and regulations covering discrimination, harassment, and retaliation may be accessed at <http://policies.ncsu.edu/policy/pol-04-25-05> or http://www.ncsu.edu/equal_op/. Any person who feels that he or she has been the subject of prohibited discrimination, harassment, or retaliation should contact the Office for Equal Opportunity (OEO) at 919-515-3148.

Course Schedule

NOTE: The course schedule is subject to change – please see Moodle and check your email for updates.

Lecture: T/TH Section 001 - 1:30- 2:45pm
T/TH Section 002 - 3:00-4:15pm

Dates: 08/21/2014 - 12/02/2014

North Carolina State University
ACC 340 Accounting Information Systems
Fall 2014 – Dr. Taylor

Proposed Course Calendar (Subject to revision as needed – changes noted on Moodle)

Date	Topic	Reading Assignment Read before class	Problems: prepare answers before class In-Class problems (review before class) Items to turn in noted in BOLD
Topic 1: Understanding AIS, Business Processes, and Fraud			
8/21 TH	Course Introduction Syllabus review Introduction to AIS	Romney and Steinbart (R&S), Ch. 1	Introductions Logic of... (LO) VUE Concept Maps (CM) The Logic of AIS In-class Problems: 1.4,1.8
8/26 T	Overview of Business Processes	R&S, Ch. 2	Chapter 2 LO Problems 2.3, 2.6, 2.8 In-class Problems 2.1, 2.9a
8/28 TH	Occupational Fraud	R&S, Ch. 5	Chapter 5 CM Read "The Dude" before class In-class Problems: 5.4, 5.8
9/2 T	Fraud Cases	No reading	Prepare answer to Case 5-1, p.144. Upload to Moodle.
Topic 2: Transaction Cycles and Documentation SAP/Peachtree			
9/4 TH	Hands on AIS Practice	SAP and Sage 50	In-class: Sage 50 – Fluff, Fur, and Feathers (FFF) SAP Introduction
9/9 T	Revenue Cycle	R&S, Ch. 12	Chapter 12 CM In-class Problems: DQ 12.2 P: 12.1, 12.2, 12.3, 12.7 Sales Cycle Template Upload FFF November General Ledger
9/11 TH	Revenue Cycle	R&S, Ch. 12	Threat/Control Match-up In-class: SAGE 50 Application Controls Project SAP – Sales Module Due
9/16 T	Expenditure Cycle	R&S, Ch. 13	Chapter 13 CM In-class problems: 13.1, 13.9, 13.12

9/18 TH	Expenditure Cycle	JOA Articles on Expenditure Cycle Frauds	Presentation: JOA articles Threat/Control Match-up SAP – Purchasing Module Due
9/23 T	Systems Documentation Techniques	R&S, Ch. 3	DFD Problems: 3.6a, 3.7a (read and attempt before class)
9/25 TH	No Class – Begin Perdisco Intermaweb		
9/30 T	Systems Documentation Techniques	R&S, Ch. 3	Flowchart/BPD Problems: 3.6b, 3.7b, 3.7c (read and attempt before class)
10/2 TH	Systems Documentation Techniques	R&S, Ch. 3	Continue work on documentation problems Perdisco Checkpoint – Should have completed through Mid-May transactions.
10/7 T	Midterm Exam - Chapters 1,2,5 and 3,12,13 See Study Guide for Concepts and Skills covered		
10/9 TH	No Class – Fall Break		
10/14 T	SAGE 50/SAP Assessment (In-class) Perdisco Intermaweb Due		
Topic 3: Database Modeling/Access			
10/16 TH	Relational Databases	R&S, Ch 4	Chapter 4 In-class Problems: 4.3a-c, 4.6, 4.8, 4.9
10/17 F	Last Day to Drop Class		
10/21 T	Database design using the REA data model	R&S, Ch 17 AIS Business Challenge (AISBC)	Normalization Problem In-class problems: 17.6, 17.7 Review Requirements for AISBC Select groups
10/23 TH	Database design using the REA data model	R&S, Ch 17 R&S, Ch 18	In-class Problems: 17.1 & 18.1, 17.2 & 18.2, 17.5, 17.10 & 18.10

10/28 T	Implementing an REA model in a relational database	R&S, Ch 17 R&S, Ch 18	In-class Problems: 17.1 & 18.1, 17.2 & 18.2, 17.5, 17.10 & 18.10 Outdoor Experiences
10/30 TH	Create a Database in Access	Access Tutorial	AIS Business Challenge Deliverables #1 and #2 Due
11/4 T	AIS Business Challenge In-class time to work on project: Deliverable #3 Due		
11/6 TH	Developing Queries in Access	R&S Ch 4	In class Problems: 4.4, 4.5
11/11 T	Developing Queries in Access	R&S Ch 4	AISBC Deliverable #4 Due In class Problems: 4.4, 4.5
Topic 4: Controls and Excel			
11/13 TH	Access Assessment		
11/18 T	Control and Accounting Information Systems	R&S, Ch. 7	Chapter 7 LO or CM In-class Problems: 7.1, 7.2, 7.4, 7.8, 7.12
11/20 TH	Controls for System Reliability: Information Security	R&S, Ch. 8	AIS Business Challenge Final Projects Due (All deliverables) Chapter 8 LO or CM Problems: 8.4, 8.5, 8.6
11/25 T	Excel	Excel Tutorial	Excel Tutorial Pivot Table Practice
11/27 TH	No Class - Thanksgiving		
12/2 T	Last Day of Class Controls for System Reliability: Confidentiality, Privacy, Processing Integrity and Availability	R&S, Ch. 9 R&S, Ch. 10	Chapter 9 LO or CM In-class: Case 9-2 Chapter 10 LO or CM Online application control search Problems: 10.7, 10.9
12/9 T-002 12/11-Th 001	Final Exam: Chapters 4,17,18 and 7,8,9,10 Excel Assessment 1-4pm B400		