

**University of Mississippi**  
**Accounting Information Systems - ACCY 310**  
**FALL 2014**

**M/W – 1-2:15pm (Sec 1); 2:30-3:45pm (Sec 2): Conner Hall, Room 210**  
**Lab Workshops – 9-11am F (Accountancy Computer Labs)**

**Dr. Mitchell R. Wenger**

**Office:** 308 Conner Hall

**Phone:** +1 (662) 259-0097 (voice)  
+1 (208) 330-7546 (fax)

**Office Hrs:** Tu 10-11:30am; 1-2:30pm  
F 9-11am (during workshops)  
(also by appointment)

**e-mail:** [mrwenger@olemiss.edu](mailto:mrwenger@olemiss.edu)

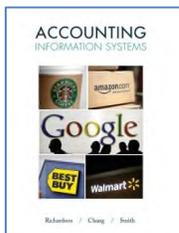
**Grading Assistant:**

**COURSE DESCRIPTION:**

This course introduces you to a number of concepts and current topics covering the fundamentals of accounting information systems. It also helps you develop a basic set of skills that will help in your activities as entry-level accountants. Integration of the materials and skills developed in this course should help you develop as a professional.

ACCY 310 provides foundational knowledge necessary not only for your continued success in subsequent courses, but hopefully a new or updated understanding about the use of information systems in organizations that will help you achieve long-term success in your business career.

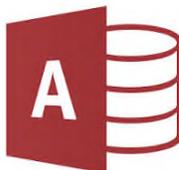
**TEXTBOOKS AND OTHER MATERIALS REQUIRED FOR THIS COURSE:**



1. *Accounting Information Systems (1e)*, Richardson, Chang & Smith  
McGraw-Hill Higher Education, 2013. ISBN-13: 978-0078025495.

Student materials are available at: [www.mhhe.com/richardson1e](http://www.mhhe.com/richardson1e)

Also available as a CourseSmart or Kindle e-book download for substantial savings (for use on your computer or other reader device). Registration information for the CourseSmart / LearnSmart options will be posted to Blackboard.



2. *Microsoft Access 2013 (available on campus; optional on your own hardware)*. All computers in the classroom, the Accountancy Labs (rooms 20 and 25 North/Conner Hall), and most other Microsoft Windows-based computers in computer labs across campus already have Access 2013 installed. In-class relational database demonstrations and assignment instructions will use Access 2013. You are welcome to use Access 2013 on your own computers. You may also use other software that provides similar functionality (i.e., other versions of Microsoft Access, OpenOffice.org Base, LibreOffice Base, etc.), but you are responsible for learning how to complete the required exercises. If you are interested in purchasing a version

of Microsoft Office that includes Access at a substantial discount, check out the student purchase options at Ole Miss, Microsoft, or educational software web site.



- 3. Microsoft Excel 2013 for Windows (available on campus; optional on your own hardware).** All computers in the classroom, the Accountancy Labs (rooms 20 and 25 Conner Hall), and most other Microsoft Windows-based computers in computer labs across campus already have Excel installed. Mac OS X computers in Weir Hall have Excel 2011 installed.

**Note:** although Excel 2011 provides all the features of Excel 2013, in some cases the visual presentation of spreadsheet menus and tools will differ. In-class spreadsheet demonstrations and assignment instructions will use Excel 2013. You are welcome to use Excel 2013 on your own computers.

You may also use other software that provides similar functionality (i.e., other versions of Microsoft Excel, Corel/WordPerfect Office, OpenOffice, LibreOffice, etc.), but you are responsible for learning how to complete the required exercises.



- 4. SAP Client Software v7.30 (available on campus; optional on your own hardware).** All computers in the classroom and the Accountancy Labs (rooms 20 and 25 Conner Hall) have SAP client software installed. In addition, many computers at the Weir Hall Lab have SAP client software. SAP is the world's leading ERP software vendor; we will use this software to complete some of the assignments during the semester. You may also install SAP client software on your own Windows-based or Mac computer. A download link and installation information will be provided on Blackboard.



- 5. Altova XMLSpy 2014 (available on campus; optional on your own hardware).** All computers in the classroom and the Accountancy Labs (rooms 20 and 25 Conner Hall) have XMLSpy software installed. We will use this software to complete some of the assignments during the semester. You may also install XMLSpy on your own Windows-based computer. A download link and software key will be provided on Blackboard.



- 6. Storage media for your work.** USB-attachable storage (flash drive, portable hard drive, etc.) or optical media (CD-R, CD-RW, etc.) to save your work. Work saved on computers in one of the university labs is subject to being deleted or overwritten as part of normal maintenance and upkeep.



- 7. Optional – Microsoft Visio or other Flowcharting/Diagramming Software.** During this course, you will have opportunities to document business processes using flowcharts and data flow diagrams, two widely accepted formats used in the accounting profession and in general business. These diagrams may be drawn by hand or in the standard Microsoft Office applications, but this is also a good opportunity to practice developing documentation using a popular software tool such as Microsoft Visio, or one of the available open source alternatives such as Dia. Visio is available for purchase for a substantial student discount.

## **COURSE LEARNING OBJECTIVES AND RESPONSIBILITIES:**

### **Objectives:**

After completing this course, you should:

#### Know:

- Major transaction processing cycles in organizations
- Key factors in designing, modeling, developing, implementing and using information systems
- Key control and risk management objectives related to audits of organizations and their accounting systems

#### Think Critically:

- Understand when and how to use information technology in record-keeping and decision-making processes
- Improve analytic skills related to accounting information systems and their controls
- Analyze business processes and break them down into their component activities using business rules
- Understand relationships between data used in transactions, business processes, and financial account balances
- Evaluate internal control systems' effectiveness and provide recommendations to mitigate weaknesses
- Identify key issues related to current topics and issues in accounting systems

#### Develop New Skills:

- Improved ability to use spreadsheet software effectively
- Ability to use database management systems effectively
- Ability to design and document business processes using standard documentation notation
- Ability to use and understand transaction and data flows in enterprise-level accounting systems
- Improved ability to communicate concepts related to accounting systems and business processes

### **Responsibilities:**

To help you get the most from your learning experience in this course, you will need to:

- a) Learn basic terms and concepts
- b) Read and study the appropriate material for each class period
- c) Bring the appropriate text and/or readings to each class session
- d) *Ask questions* to advance your knowledge and understanding,
- e) *Be prepared to discuss* class session topics – especially when we have professionals visiting our class
- f) Link new concepts to your prior learning and experience
- g) Communicate with others
- h) Work in a team setting

Of course, your learning process is a team effort between you and me. Accordingly, I have responsibilities, too. My responsibilities are to:

- a) Present new material
- b) Facilitate classroom discussion of course topics
- c) Give you timely feedback on your progress

I will post most of the course materials on Blackboard for your convenience, including PowerPoint slides when available, supplemental readings, and assignment details. **I expect you to check Blackboard frequently so that you will be aware of any course changes that are made. This is particularly important if you miss a class. Be sure to regularly check the e-mail address associated with your Blackboard account, as I will use Blackboard to send out updates and other announcements.**

## ATTENDANCE POLICY:

I consider you an adult who is capable of making appropriate decisions regarding your student responsibilities. Please note, however, that periodic in-class assignments (not necessarily announced in advance) will count for part of your grade when considering your attendance choices. No make-ups are allowed for these in-class assignments. If you know of any University-excused absences that you will have, please let me know at least two hours before class begins so that we may make appropriate arrangements. Of course, absences should be rare.

There is no formal, course-specific policy with respect to absences or tardiness. It is important for you to remember that these choices may have an impact on your final point calculation, especially when you are lobbying me for grades. Being late to a scheduled appointment (including class sessions) is a grievous form of disrespect.

## STUDENT CONDUCT:

Ole Miss recognizes honesty, truth, and integrity as values central to its mission as an institution of higher education. The University of Mississippi Creed (<https://secure4.olemiss.edu/umpolicyopen/ShowDetails.jsp?istatPara=1&policyObjidPara=11082292>) and Student Academic Conduct and Discipline Policy (<https://secure4.olemiss.edu/umpolicyopen/ShowDetails.jsp?istatPara=1&policyObjidPara=10817696>) are based on the idea that a person's honor is his/her most cherished attribute. A foundation of honor is essential to a community devoted to learning. Within this community, respect and harmony must coexist. The mission of The University of Mississippi and The Patterson School of Accountancy is to prepare students for successful careers and lifelong learning. Appropriate ethical conduct has always been essential to a successful career, but in today's business environment it is more critical than ever before. It is equally important in our classroom. Please do not damage your integrity or self-respect by behaving unethically.

In the classroom, there should be *no student use of mobile phones or other personal audio or communications devices* during class. Use of such devices will be subject to a point reduction penalty.

Netbooks, laptops, and tablet computers are welcome so long as their usage contributes to the learning environment in the course. Use of such devices in a manner inconsistent with contributing to the learning environment will be subject to a point reduction penalty.

## ASSIGNMENTS:

All submitted assignments should consist of new work created by the student or student team submitting the assignment. Any report, presentation, or video submission associated with an assignment should represent new, original work created by the student or student team.

All Skills Projects have a specific due date, which will be clearly indicated in the assignment instructions and on Blackboard. The course schedule will be updated throughout the semester. Any updates will be posted to Blackboard and discussed in class. Please note that you are responsible for knowing due dates and complying with the requirements of each assignment. **Skills Projects submitted after the due date/time will be subject to a scoring penalty as follows:**

- **Up to 1 day late**            **50%**
- **1-2 days late**            **60%**
- **2-3 days late**            **70%**
- **3-4 days late**            **80%**
- **4-5 days late**            **90%**

**No assignment will be accepted after the earlier of one week after the due date/time or Friday, May 2, unless specifically mentioned in class – PLEASE do not ask for an exception.** Pay attention to the instructions in an assignment – you can lose points for mislabeling items, not using an appropriate file name, turning in partially complete solutions, etc. Most automated processes rely on precise naming conventions, so your ability to conform to stated conventions is part of the process of learning how to work with automated systems. Unless indicated otherwise, all assignments are strictly *individual* effort only.

**ACADEMIC HONESTY:**

Academic honesty is expected for all work over the course of the semester. Acts of academic dishonesty include but are not limited to: copying tests or assignments, representing the work of another person as one’s own or allowing another person to represent your work as their own, representing your own previous work as new, original work, collaborating with another student during an examination or quiz, using unauthorized materials or aids to complete an examination or assignment, and continuing to work on an examination after a stop time has been announced. Plagiarism is also a serious act of academic dishonesty and includes representing your own work done for other courses as new, original work. For more information on plagiarism, go to: [http://www.olemiss.edu/depts/general\\_library/instruction/resources/plagiarism\\_ac\\_honest/plagiarism\\_academic\\_honesty\\_text.html](http://www.olemiss.edu/depts/general_library/instruction/resources/plagiarism_ac_honest/plagiarism_academic_honesty_text.html). Any student found committing an act of academic dishonesty may receive a failing grade for the assignment and/or course and be subject to other university-level disciplinary actions.

**COURSE REQUIREMENTS:**

Summary of course requirements and grading scale:

<b><u>Proposed Grading Schedule &amp; Points:</u></b>		<b><u>Course Grade:</u></b>		
Preparation (10%)		90% +	900 +	A
Lecture & Reading Quizzes (LRQ)	50	80% +	800 +	B
Classroom Contributions (CONT)	50	70% +	700 +	C
Skills Development (45%)		60% +	600 +	D
In-Class Assignments (CA)	120	< 60%	< 600	F
Skills Projects	330			
Assessment (45%)				
Exam 1	125			
Exam 2	125			
Final Exam	200			
<u>Total Points</u>			1000	

- Assessment
  - *Exams* – During the semester, you will have two mid-term exams and a final exam. The first mid-term exam will cover material assigned, discussed in class, or presented on Blackboard from the beginning of the term. The second mid-term exam will cover material after the first exam. The final exam will be comprehensive and cover all materials assigned, discussed, or presented during the entire semester. Exams will consist of a combination of multiple-choice, true/false, fill in the

blank, matching, short answer and long form questions. They may also include problems requiring creative thinking and presentation of solutions. Such problems will likely be similar to exercises completed in class or as part of an assignment.

- Preparation
  - *Classroom Contributions (CONT)* – During each class session, I will prompt students to answer questions based on current readings, assignments, or other topics. This is an opportunity for students to demonstrate their level of preparation regarding the course materials. In general, questions will be available for volunteered responses, but may also be targeted toward specific students. Students to be selected will be determined randomly before class starts. Responses will be awarded points (0, 1, 2 or possibly more) depending on their accuracy and contribution to the classroom learning environment. As the semester progresses, other challenges and variations may be added to the class participation scoring system, including rewards for group performance.

A maximum of 50 classroom contribution points will be awarded over the course of the semester. Students achieving 50 points can help their classmates by contributing excess points to the class contribution “bucket,” which will be allocated to the rest of the students at the end of the semester. If the highest CONT score at the end of the semester is less than 50, students’ CONT scores will be adjusted appropriately. Students demonstrating a lack of preparedness and/or attentiveness during the class session will not receive class participation points for that day and may receive point penalties.

As the semester progresses, I will review the distribution of CONT points and make additional adjustments as required.

- *Homework* – Standard homework assignments will generally consist of readings from the text and other sources (R), and may include accompanying lecture videos (LV). The Lecture Videos are intended to supplement your textbook readings, but may also include concepts and information in addition to those presented in the textbook. Suggested questions and problems from the text are designed to supplement the assigned reading and video materials. These questions and problems are selected for your benefit and are optional. As an approach to completing homework assignments, I recommend working with the textbook and the lecture videos together, using the video as a guide to key concepts in the text, as follows:
  - Skim the reading assignment (textbook chapter or portion), considering key points
    - What are you already familiar with?
    - What is new to you?
  - Watch the corresponding Lecture Video with your textbook available
    - Pause the video as needed to highlight key points, take notes, etc.
    - For unfamiliar concepts, review the text in more detail
      - Write down questions about the concept for discussion in class
  - Review the selected questions/problems
    - How comfortable are you with your ability to answer them?
    - For those you’re unsure of, review the text and video to find out more
  - Scan the chapter again as needed to synthesize concepts
  - *Lecture and Reading Quizzes (LRQ)* – Over the course of the semester, you will demonstrate that you are keeping up with the material by completing brief (5-10 minutes) quizzes. Each LRQ will

be worth 5 points. LRQs will generally be assigned as part of a homework assignment, but may be assigned during class sessions. LRQs are to be completed individually unless I indicate otherwise. Should more than ten LRQs be given, only the top ten scores will count toward the final grade calculation. There are *no make-ups or late submissions* for LRQs. A total of 50 possible points will be awarded for LRQs over the course of the semester.

- Skills Development
  - *Classroom assignments (CA)* – I will assign a variety of assignments throughout the semester. They may include but are not limited to: mini-cases, problems, short projects, etc. They will generally be announced and completed during class time. Each CA will typically be worth 5 points. These assignments are to be completed individually unless I indicate otherwise. Should more than twenty-four assignments be assigned, only the top twenty-four CA scores will count toward the final grade calculation (i.e., if 26 class assignments are completed over the course of the semester, the two lowest scores will be dropped when calculating this component of the final grade). There are *no make-ups or late submissions* for CAs. A total of 120 possible points will be awarded for CAs over the course of the semester. Should more than 120 points be assigned, lower scores will be dropped in the manner that is most advantageous to students' grades.
  - *Skills Projects* – You will have a significant mini-project due most weeks. These projects are typically hands on software activities designed to reinforce the conceptual materials covered in the text and in class discussions. A variety of projects will be assigned, as outlined below:
    - *Excel/Access Assignments* – You will use Microsoft Excel and Microsoft Access (or equivalent software packages at your discretion) to review, analyze, and evaluate typical accounting data and information. The assignments will be posted on Blackboard and are fairly self-explanatory. We will also review key concepts related to the Excel and Access assignments during class sessions at the appropriate point in the semester. Each assignment will be done on an individual basis. Assignments will be graded for completeness and accuracy.
    - *SAP Assignments* – More large publicly traded enterprises use SAP than any other ERP software package. You will use SAP software to gain a basic familiarity with how large enterprises use accounting systems, set up their transaction cycles and perform key business process activities. You will also see how accounting information flows through business processes in enterprise systems, which is a necessary first step in preparing for the audit of an accounting system. Instructions for the SAP assignments will be posted on Blackboard and are relatively self-explanatory. These exercises are intended to be completed outside of class, but we will review key concepts with the software tools during class sessions. Each assignment will be done on an individual basis. Assignments will be graded for completeness and accuracy.
    - *Confirmation.com Case* – Account confirmation is a key activity in the audit process – an activity that has been performed manually for decades. You will work through a sample confirmation process using a web-based process that is gaining popularity in practice. As part of this activity, you will experience the main confirmation activities performed by auditors and think through potential issues that arise during the process.
    - *XBRL Assignment* – XBRL is now a reporting requirement for listed companies in the U.S. and most other countries. You will learn about and create one or more XBRL documents in order to gain a basic understanding of XBRL technology and its applications for accountants.

*Skills Project Workshops* – Please reserve time Fridays between 9-11am for *optional* Skills Project Workshops (note that these times may be subject to change due to scheduling conflicts). We may not have a workshop every week, but when held, they act as tutoring sessions for the various skills projects. You are encouraged to attend these optional sessions, whether you are struggling with the assignment (you will have the opportunity to get up to speed) or have already mastered the skill (you will be given the opportunity to help your fellow classmates and gain valuable communication and knowledge transfer skills, as well as the admiration and gratitude of the instructor – and maybe some additional contribution points!).

*Note on Collaboration* – All assignments are to be completed individually, except where noted. This means that you need to follow all of the instructions for the assignment and perform *every activity yourself from beginning to end*. That said, you are encouraged to collaborate with your fellow students with respect to concepts, techniques, and approaches – this is an important part of the learning process and I hope you take advantage of it. When you are stuck or have a problem understanding something, use one or more of the following resources to help work through your issue (in the following order):

- Assignment instructions and related videos
- Your in-class teammates (from group exercises or general classroom activities)
- Other classmates or students in another section of the course
- Textbook and online resources, including the help system for software applications and general search engine queries
- Me

*Success in this course* – My hope is that the course materials, our class sessions, and your interactions with fellow classmates will lead you toward developing a personal understanding of Accounting Information Systems that will serve you well in your career. You will achieve the most by doing the following:

- Complete all assignments as instructed and on time
- Read assigned materials and consider homework questions prior to class
- Have assigned readings available during class
- Participate in class discussions
- Work with course materials on a regular basis – prepare, discuss, reflect, recap
- Demonstrate your mastery of the subject matter during the exams

### **GRADING ERRORS:**

If you believe an error has been made in grading or recording an assignment or exam, you must discuss the potential error with me as soon as possible, but not later than one week after the assignment or exam score is made available to the class. Once final course grades have been assigned, they cannot be changed, except for an administrative error.

### **ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES:**

It is University policy to provide, on a flexible and individual basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or meet course requirements. Students with disabilities that have been verified through the [Office of Student Disability Services](#), are encouraged to contact their instructors to discuss their individual needs for accommodations.

**INCLEMENT WEATHER:**

If the weather seems particularly threatening, check the weather alert web page (<http://emergency.olemiss.edu/weatherAlert.html>) or call 662-915-1040 for information on class cancellations.

I will also try to post an announcement on Blackboard as soon as I am aware of any class cancellations. **PLEASE check Blackboard regularly!**

**ACADEMIC CALENDAR FALL 2014:**

<b>Date(s)</b>	<b>Day(s)</b>	<b>Event(s)</b>
March 19 – April 2	Wed-Wed	Academic Advising (for all summer terms and fall)
March 26 – April 9	Wed-Wed	Priority Registration (for all summer terms and fall)
March 26 – July 31	Wed-Thurs	Phase 1 registration period
July 25	Friday	Application for first-time enrollment should be submitted no later than this date.
July 31	Thursday	Fall 2014 tuition and fees posted to students' accounts.
August 1	Friday	\$50 registration fee assessed this date. Phase 2 registration.
August 20	Wednesday	Excess financial aid distributed to students via direct deposit or mail.
August 24	Sunday	Last day to officially cancel registration and avoid responsibility for payment of tuition and fees.
August 25	Monday	Classes begin; registration fee (\$100) assessed this date; 100% refund (less 5% of fees or \$100, whichever is less) on withdrawals through September 8. Phase 3 registration.
August 29	Friday	Students may add courses on a space available basis through this date.
September 1	Monday	LABOR DAY HOLIDAY (Administrative Offices closed.)
September 8	Monday	Last day to register or add classes (between August 30 and September 8 may add only with instructor's approval.) Refund period ends.
September 9	Tuesday	\$10 fee assessed per drop or add.
September 26	Friday	Last day to submit applications for December diplomas.
October 6	Monday	Deadline for course withdrawals (no refund; refund period ended September 8).
October 13	Monday	Midterm grades due.
Oct 20 - Nov 3	Mon-Mon	Academic Advising (for winter session and spring)
Oct 27 - Nov 10	Mon-Mon	Priority Registration (for winter session and spring)
Oct 27 - Nov 30	Mon-Sun	Phase 1 registration period (for winter session and spring)
November 24-28	Mon-Fri	THANKSGIVING HOLIDAYS (Administrative Offices closed Thursday and Friday.)
December 1	Monday	Classes resume at 8:00 a.m.
December 5	Friday	Classes end.
December 8-12	Mon-Fri	Final Examinations

I have read and understand the syllabus and the policies, including the University of Mississippi policies, the Patterson School of Accountancy policies, and the professor's policies for ACCY 310 (Accounting Systems) with Dr. Mitchell R. Wenger for the Fall Semester, 2014.

\_\_\_\_\_  
[signature]

\_\_\_\_\_  
[date]

\_\_\_\_\_  
\_\_\_\_\_  
(Clearly print your name)