



UNIVERSITY OF SOUTH FLORIDA
ACG 3401 - 002
ACCOUNTING INFORMATION SYSTEMS
Fall 2014

INSTRUCTOR: Patrick Wheeler, PhD, CITP, CPA
CLASS TIMES: Mondays and Wednesday: 3:30 – 4:45 pm
CLASSROOM: BSN 1204
OFFICE: BSN 3510
WEBSITE: Canvas
E-MAIL: prwheelee@usf.edu
OFFICE HOURS: MONDAYS AND WEDNESDAYS 5:00-7:00 PM/By prior appointment

TA (AMANUEL FEKADE) LAB AND OFFICE HOURS: BSN 1204: Saturdays and
Sundays 10 am to 6 pm.

COURSE DESCRIPTION, OBJECTIVES AND OTHER INFORMATION

Welcome to AIS! Accounting 3401 provides a solid foundation in the knowledge and skills needed for success in your accounting career in today's information- & technology-rich business environment. The course seeks to develop your knowledge of basic business processes and internal controls that are critical for any business endeavor. Areas of emphasis include: enterprise resource planning (ERP) systems; eBusiness and the Internet; databases and database management systems (DBMS); documentation techniques (flowcharts, dataflow diagrams, and entity-relationship [ER] diagrams); and techniques for identifying risks and developing internal controls. Approximately one-third of the classes are conducted in computer labs to enable students to acquire basic skills with Access (a DBMS) and SAP (An ERP). Students also complete exercises to develop skills with source documents and documenting techniques (flowcharting and ER diagramming).

Our overall course objective is to nurture your curiosity and dedication to a philosophy of lifelong learning, necessary ingredients for your future success. Your study of AIS will also develop your knowledge of basic business processes and the accounting systems that

provide information to decision-makers as well as develop knowledge and skills relating to the application of information technology. We will try to achieve these goals by a combination of “book learning” and “hands-on” activities—both *knowing that* and *knowing how* of AIS. Note that “systems” is not synonymous with technology, but also includes people and procedures. Each exam covers chapter material and a particular IS/IT skill; e.g., flowcharting, Access, and SAP.

Our specific objectives include:

1. Develop an understanding of major business processes common to most organizations and how they relate to one another.
2. Develop an understanding of how accounting information systems are organized to provide financial and non-financial information about business processes for decision making.
3. Develop an understanding of a philosophy and methods for controlling organization risk.
4. Develop an understanding of system modeling and documentation techniques.

COURSE PREREQUISITES

ACG 3103 (minimum grade of C)

CLASS PHILOSOPHY & FORMAT

Our goal is that if you make the effort required to succeed in this class, you will be well prepared for your future course work and a future career in accounting, and ready to face the challenges of a rapidly changing business environment. This will require hard work on all sides. I am sure you expect me to be prepared for every class and I intend to be. In return, I expect you to be both present and prepared. In addition, I expect you to participate in classroom activities to the fullest extent possible given the number of people present. Last, but not least, I expect you to let me know, on a timely basis, your questions and concerns. Classroom communication is a two way process.

Since most of you have had limited exposure to AIS, there is a great deal of new information to learn, and it is essential to your success that you keep up to date with the material on a regular basis. The process can begin only with your effective preparation before class. Our class time is spent providing a structured framework for AIS topics and consolidating your understanding of the information. Class meetings consist of a combination of lecture, open discussion, and a number of active learning opportunities that include, but are not limited to, both group and individual exercises utilizing problems, case studies, quizzes, and exams. Remembering and understanding the material are both necessary; requiring regular studying. It is most unlikely that pre-examination cramming will be successful as a study technique.

Outside projects are used to help begin the process of converting new knowledge into practical skills. Because each of you needs to be aware of and cope with the realities of working with accounting documents and computers, most outside projects are individual projects. Although this is not a computer class you will be extensively involved in learning

to use the computer as a tool. When working with computers you should remember that sometimes the computer goes down, sometimes the network is slow, and often the assignments take longer than you anticipate. An assignment that takes one of your fellow classmates 1 hour to complete could take you 5. The bottom line is that you need to plan ahead, not wait until the last minute to complete assignments and don't expect things to go right the first time. Computer problems are not an acceptable excuse for a late assignment. You should maintain at least one backup copy of all electronic files you hand in (except for SAP because system support provides backups). If you are having problems with an assignment, I check my e-mail regularly and should be hearing from you. You are also welcome to come see me in my office. When possible, please let me know when you are coming by so that I will be in my office and prepared for your questions.

I give this course my best effort throughout the semester, and I need you to do the same. I am looking forward to working with you. AIS play a vital role in supporting the effective management of business enterprises, and I take a serious view of the commitment we all need to make if the course is to be a success. However, this does not mean to suggest that we should not enjoy our semester together. Studying can be both rewarding and fun in itself, but if you see opportunities for adding fun to our class that I have missed, please do not hesitate to draw them to my attention. I wish you every success in studying AIS.

REQUIRED MATERIALS

1. Gelinas, Dull & Wheeler, *Accounting Information Systems*, 10th Edition, South-Western College Publishing, 2015.
2. Bundle of Systems Understanding Aid, 8th edition (2012) and Computerized Accounting using Microsoft Dynamics GP, 7th edition (2013), Arens & Ward, ISBN: 978-0-912503-52-3. (Cloud version, no download, compatible with MACs.) **PLEASE NOTE: DO NOT RENT OR PURCHASE THESE USED. These materials cannot be used more than once! Used or rented copies will not be acceptable for completion of the course.**
3. My PowerPoint slides will be posted on Canvas.
 - You are not required to use them. However, I recommend that you do.

PowerPoint slides, study guides, and other student resources are available for the above textbook at the following website: http://www.cengagebrain.com/cgi-wadsworth/course_products_wp.pl?fid=M20b&product_isbn_issn=9780538469319&token=88173B77B430E2904FE2641CC4B204D1C984FE02BABA4E25AA0F761843B5D42AF843B599A00EA50DFB2AA8CD979C35F5

GRADES

Final grades will be based upon points earned in relation to total points as follows:

Exam I	100 points
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Exam II	100 points
Exam III	100 points
Quizzes, Homework & Professionalism	50 points
<u>Assignments and Projects***</u>	<u>150 points</u>
Total Possible Points	<u>500 points</u>

*** Includes Excel, SUA and MS Dynamics—50 pts each.

In as timely a manner as possible, I will post your grades on Canvas. If at any time you think there is a mistake in the posted grades, please let me know ASAP. Your final grade will be based on your earned points divided by 500 and will be translated to letter grades as follows:

Grading Criteria and/or Scale:

Grade	Score %
A	90 – 100
B	80 – 89
C	70 – 79
D	60 – 69
F	Below 60

Every attempt will be made to grade all work consistently and fairly. However, if you feel a mistake has been made on any assignment, please contact me via a short written note or email, within one week of the return of the graded assignment, I will review the grade.

Exams –Exams will consist of multiple choice questions and/or problems and will be in-class, closed book, and closed notes. They will be taken at the scheduled time unless otherwise approved and coordinated by the instructor. Only a four-function calculator, pencil, and blank piece of scratch paper will be allowed. You will also need Scantron answer sheets.

In instances of an excused missed exam (for any reason besides a school authorized activity or an extended hospital stay), the course grade will be based on a point scale comprised of all other aspects of the course. This should be a rare occurrence and there needs to be a valid reason.

Exams can be taken early for special circumstances such as school authorized activities, work-related, observance of a religious holiday, and medical reasons subject to review, documentation, and approval. It is your responsibility to notify me at least one week in advance of the exam. Exams cannot be taken early due to vacations, multiple tests on one day, personal events, inconvenience, etc.

Quizzes/Assigned homework - To encourage your continual preparation for class, unannounced in class quizzes and collection of homework are included in your grade.

Short quizzes over the currently due assigned reading will be given periodically. There will be NO makeup quizzes. Homework assignments will also be collected on a periodic basis. Homework will be graded based on your sincere individual effort, not necessarily the correctness of your response. Homework assignments will NOT be accepted after class begins (if you plan to miss class be sure to turn in your homework assignment prior to class).

I will drop one quiz and one homework assignment when calculating your final course grade.

Excel project – In addition to improving on a critical professional skill, the Excel project illustrates AIS concepts discussed in class and demonstrates some applications of these concepts to business and accounting. Specific requirements will be distributed in class.

Systems Understanding Aid (SUA) and MS Dynamics exercises – These exercises provide you an opportunity to gain an in depth understanding of how a traditional, financial statement oriented, accounting system operates. Various exercises include an introduction to business process controls and the forms that have traditionally provided the documentation for the accounting process and hands on use of an Enterprise Resource Planning software used by companies today. Specific requirements will be distributed in class.

Attendance/Participation/Professionalism

Attendance at every class session is expected, except in the case of a medical or family emergency. If possible please inform the instructor of any anticipated absence from class.

Students are encouraged to participate in class discussions and in-class activities. In addition, students are required to remain for the entire class time. If you need to leave a class early please inform me at the beginning of the class. If you do leave class early you will not receive credit for any in-class group activity.

Instructor's Right to Modify the Course Syllabus

As the instructor of record of this course, I reserve the right to modify the course syllabus at any time during the course to address changes needed in content, course resources, assignments, due dates, etc. Changes will be made so as not to impact negatively students' grades.

Make-up Work/Extra Credit

No make-up work will be given and no extra credit projects will be assigned under any circumstances; all grades will be calculated and based upon the same grade components and criteria. This is an equal opportunity course.

Final Course Grade

In order to receive a particular course grade (e.g. "A"), at least one exam score must be at the grade level or higher. Failure to meet this requirement will result in a reduction of one letter grade. For example, if a student earns 81% of the total possible points for the course, the student will not receive a "A" for the course unless at least one exam is at the

“A” level or higher. If no exam is at the “A” level or higher, the student will receive a “B” for the course even though he/she earned 91% of the available points.

Canvas

You are responsible for checking *Canvas* on a periodic basis for class information and grades. All grades will be recorded on *Canvas*. Please do not ask the instructor to compute your grade since all of the information that you need to do this is on *Canvas* and the syllabus.

Instructor Communication

You may receive email from the instructor over the term. Please check your school account. Only email addresses provided by the University will be used. If you choose to use another address you must have your university email forwarded to that address. You are responsible for all messages sent to the class distribution list.

Classroom Courtesy

It is extremely discourteous to your classmates and instructor if you arrive late, leave early, or engage in personal conversations during class. Such behavior will not be tolerated. Repeated offenses will be grounds for dismissal from the class. If you believe that you have special circumstances that warrant an exception to the late arrival/leaving early policy please discuss with your instructor. Except for a dire health or family emergency, please do not leave the classroom and return during the class period. If you need to leave early, please inform the instructor prior to the beginning of class.

Cell phone

Cell phones must be turned off during class. Failure to do so will have a negative effect on your grade.

A Little Advice

Class time is for clarifying facts, reinforcing skills, and expanding concepts introduced in the readings. However, most learning takes place outside of the classroom. Do not get behind in this class; catching up is extremely difficult. Learning accounting is like learning a foreign language since it requires cumulative knowledge. Being able to understand each new topic depends on you having learned some previously covered material. In order to achieve success in this course, the following procedures are recommended:

1. Read assigned materials prior to the class in which the topics will be covered.
2. Solve homework problems on a timely basis.
3. Attend class.
4. After class, study your class notes, the assigned readings, and related homework problems.

USF AND SOA POLICIES

Student Responsibility re: Academic Policies and Procedures

While advisors, directors, department chairs and campus administration are available to assist students in meeting academic regulations, policies and procedures, it is ultimately the student's responsibility to be acquainted with all academic regulations, policies and procedures, and to meet all requirements.

Undergraduate Catalog – <http://www.ugs.usf.edu/catalogs/catdl.htm>

Graduate Catalog – <http://www.grad.usf.edu/catalog.asp>

Intellectual Property

Taping lectures or classroom discussions is permitted. However, it is expected that students will request authorization from the instructor to tape a class. Notes and/or tapes of class lectures and discussions cannot be sold.

Academic Support and Accommodations for Students with Disabilities

Students with disabilities are responsible for registering with the Office of Student Disabilities Services in order to receive special accommodations and services. Please notify the instructor during the first week of classes if a reasonable accommodation for a disability is needed for the course. A memorandum of accommodations from the USF Disability Services Office must accompany or follow this request during the first two weeks of the course. Verbal requests for accommodations are not authorized by the Academic Support and Accommodations for Students with Disabilities policy. A written memorandum of accommodation is required. The contact phone number on the USF Tampa campus is (813) 974-4309. Additional information is available on the SDS website: <http://www.sds.usf.edu/>.

Attendance

Course Attendance at First Class Meeting – Students are required to attend the first class meeting of courses for which they registered prior to the first day of the term. Names of students who register prior to the first day of the term are printed on the first class roll for each course section. The first class roll is used by professors to drop students who do not attend the first day of class.

Students having extenuating circumstances beyond their control and who are unable to attend the first class meeting must notify the instructor or the department prior to the first class meeting to request waiver of the first class attendance requirement.

Students who add courses or late-register during the first week of classes will **not** be on the first class roll and, therefore, will not be dropped for non-attendance by the instructor. Students are responsible for dropping undesired courses in these categories by the 5th day of classes to avoid fee liability and academic penalty.

This policy is not applicable to courses in the following categories: Educational Outreach, Open University (TV), FEEDS Program, Community Experiential Learning (CEL), Cooperative Education Training, and courses that do not have regularly scheduled meeting days/times (such as, directed reading, or study, individual research, thesis, dissertation, internship, practica, etc.).

Illness – Out of concern for your health and the health of those with whom you contact and work with in class, please do not travel to class if you are ill, especially if you have a fever and know that your illness is contagious. Notify the instructor either by phone or e-mail that you will not be attending class. If you should make the attempt to attend class, thinking that you are feeling better, and are visibly ill, the instructor reserves the right to send you home out of concern for you and others.

For extended illness (e.g., missing three or more consecutive class sessions), the instructor reserves the right to require medical documentation for the necessity of the absences and clearance from a doctor that it is safe for you and others for you to return to class.

Medical or Family Emergency – If a medical or family emergency should occur and at the time you are not able to contact the instructor prior to class to indicate that you will be absent, take care of the emergency and notify the instructor of the absence and circumstances as soon as reasonable.

Religious Observances – *Students who anticipate the necessity of being absent from class due to the observation of a major religious observance must provide notice of the date(s) to the instructor, in writing, by the second class meeting.*

Academic Dishonesty

Under the USF Honor System, each student is expected to observe complete honesty in all academic matters. Punishment for academic dishonesty will depend on the seriousness of the offense and may include receipt of an "F" with a numerical value of zero on the item submitted, and the "F" shall be used to determine the final course grade. It is the option of the instructor to assign the student a grade of F or FF (the latter indicating academic dishonesty) in the course. An FF grade could result in suspension or expulsion from the University as well as ruin your chances of gaining admittance to any reputable graduate program. Note, you have the right to appeal the grade to the Honor Council.

Plagiarism is defined as "literary theft" and consists of the unattributed quotation of the exact words of a published text, or the unattributed borrowing of original ideas by paraphrase from a published text. On written papers for which the student employs information gathered from books, articles or oral sources, each direct quotation, as well as ideas and facts that are not generally known to the public at large, must be attributed to its author by means of the appropriate citation procedure. Citations may be made in footnotes or within the body of the text. Plagiarism also consists of passing off as one's own, segments or the total of another person's work.

Detection of Plagiarism

The University of South Florida has an account with an automated plagiarism detection service (SafeAssignment.com) which allows instructors to submit student assignments to be checked for plagiarism. I reserve the right to 1) request that assignments be submitted to me as electronic files and 2) electronically submit assignments to SafeAssignment.com, or 3) ask students to submit their assignments to SafeAssignment.com through myUSF. Assignments are compared automatically with a database of journal articles, web articles and previously submitted papers. The instructor receives a report showing exactly how a student's paper was plagiarized. For more information about SafeAssignment and plagiarism, go to <http://www.c21te.usf.edu> and click on Plagiarism Resources. More information about plagiarism can be found in the USF Undergraduate and Graduate catalogs.

Grade Forgiveness

Grade forgiveness is limited to three USF courses with no more than one repeat per course. Accounting majors can use the forgiveness policy only once in upper level accounting courses. A “W” grade is recorded for students who have withdrawn from the course before the drop date. Check the USF Academic calendar for the last day to drop courses or withdraw from courses without academic penalty (i.e. for a “W” grade). An “I” grade may be awarded at the discretion of the instructor only when a small portion of the student's work is incomplete due to circumstances beyond the control of the student and only when the student is otherwise earning a passing grade. “I” grades are to be used only in emergency situations. “I” grades are not to be used as a means of avoiding a poor grade.

Student Code of Conduct

The University of South Florida values a community based on the principles of integrity, civility, and respect. As such, the USF community expects students to behave in a manner that supports these principles. The Student Code of Conduct is a document which describes behavior that is counteractive to these principles and how the university will hold students accountable to those inappropriate behaviors. The Student Code of Conduct can be found at the following link:

<http://generalcounsel.usf.edu/regulations/pdfs/regulation-usf6.0021.pdf>.

Academic Continuity Planning

In the event of an emergency, it may be necessary for USF to suspend normal operations. During this time, USF may opt to continue delivery of instruction through methods that include but are not limited to: Canvas, Elluminate, Skype, and email messaging and/or an alternate schedule. It is the responsibility of the student to monitor Canvas site for each class for course-specific communication, and the main USF, College, and department websites, emails, and MoBull messages for important general information.

CLASS SCHEDULE

The following class schedule is ***tentative and subject to change***. You will be notified of any changes in advance in class. Reading assignments and assigned homework should be completed prior to coming to class.

Date		Topic	HOMEWORK ASSIGNMENTS (HW)	Additional Notes
8-25	1: M	Introduction & Syllabus		
8-27	2: W	Chpt 1: AIS Overview		
9-1	3: M	LABOR DAY – NO CLASS		
9-3	4: W	Chpt 2: ERP		
9-8	5: M	Chpt 3: eBiz HW chpt 1—review and collect	Chpt 1 HW: SEE HW TABLE BELOW	
9-10	6: W	HW chpts 2 and 3—review and collect	Chpt 2 HW: SEE HW TABLE BELOW Chpt 3 HW: SEE HW TABLE BELOW	
9-15	7: M	Chpt 4: Documentation Exam 1 Review (handout)		
9-17	8: W	HW chpt 4—review and collect Flowcharting (hand-out)	Chpt 4 HW: SEE HW TABLE BELOW	Do flowchart tutorial
9-22	9: M	Exam 1: Chpts 1, 2, 3, and 4; Flowcharting		
9-24	10: W	Chpt 5: Databases	(You can skip the section on normalization; however, you are responsible for Tech. Summary 5.2.)	
9-29	11: M	Chpt 6: REA and SQL		
10-1	12: W	HW chpt 5 and 6—review and collect	Chpt 5 HW: SEE HW TABLE BELOW Chpt 6 HW: SEE HW TABLE BELOW	Tom’s Trailers REA tutorial

Date		Topic	HOMEWORK ASSIGNMENTS (HW)	Additional Notes
10-6	13: M	Excel tutorial—1 of 2		
10-8	14: W	Chpt 7: Internal Controls Overview		
10-13	15: M	Excel tutorial—2 of 2		
10-15	16: W	HW chpt 7—review and collect	Chpt 7 HW: SEE HW TABLE BELOW	SUA ASSIGNMENT DUE
10-20	17: M	Chpt 9: IT Internal Controls Exam 2 Review (handout)		
10-22	18: W	HW chpt 9—review and collect	Chpt 9 HW: SEE HW TABLE BELOW	EXCEL ASSIGNMENT DUE
10-27	19: M	Exam 2: Chpts 5, 7, 6 and 9; Excel		
10-29	20: W	Intro to MS Dynamics		
11-3	21: M	Chpts 10 and 11		
11-5	22: W	MS Dynamics		
11-12	23: M	HW chpts 10 and 11—review and collect	Chpts 10 and 11 HW: SEE HW TABLE BELOW	
11-17	24: W	Chpts 12 and 13		
11-19	25: M	HW chpts 12 and 13—review and collect	Chpts 12 and 13 HW: SEE HW TABLE BELOW	
11-24	26: W	Chpt 14		
11-26	27: M	HW chpt 14—review and collect	Chpt 14 HW: SEE HW TABLE BELOW	
12-1	28: W	Chpt 16		MS DYNAMICS ASSIGNMENT DUE
12-3	29: M	HW chpt 16—review and collect	Chpt 16 HW: SEE HW TABLE BELOW	
	TBD	Final Exam: Chpts 10 - 14 and 16; MS Dynamics		

HOMEWORK ASSIGNMENTS— TBA and SUBJECT TO CHANGE

Chpt 1 HW: RQ 1 – 1; 8; 9; 15 DQ 1 – 5; 7; 11; 12; 13
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SP 1 – 1