Course Syllabus

ACCT 3375 01 Accounting Information Systems
Professor: Dr. Sharon Burnett

Prerequisite: ACCT 2302 and junior standing, recommended CIDM 3330 demonstrated computer competence or concurrent enrollment.

Class Days/Time/Location: TTh 1:30 – 2:45 HELOC 9
WTClass: https://wtclass.wtamu.edu/default.asp

Office Location: CC 222E
Office Hours: M T W TH 9 – 11:15 am or by appointment
Office Phone: 806-651-2516
Email: Use course mail on WTClass (preferable) or sburnett@wtamu.edu (emergency)

Social Media: Keep up with the latest happenings of your COB on Facebook: www.facebook.com/wtamucob and Twitter, #WTAMUCOB

Course Materials (Text, calculator, etc.)


Systems Understanding Aid, 8th edition, by Arens & Ward. Must be purchased new – we won’t be using it until March if you want to buy and have it shipped to you.

This course also requires access to WTClass. You can review the technical requirements at http://angel.wtamu.edu/orientation/require.html. WTClass contains announcements, handouts, course e-mail and the official Gradebook.

Terms of Use
A student's continued enrollment in this course signifies acknowledgment of and agreement with the statements, disclaimers, policies, and procedures outlined within this syllabus and elsewhere in the WTClass environment. This Syllabus is a dynamic document. Elements of the course structure (e.g., dates and topics covered, but not policies) may be changed at the discretion of the professor.

WTAMU College of Business Mission Statement
The mission of the College of Business is to provide high quality undergraduate and graduate business education with a global perspective and ethical awareness. We accomplish this through emphasis on excellence in teaching, which is strengthened by faculty scholarship and supported by professional service.

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Learning Objectives of the WTAMU College of Business Programs

The College of Business (COB) at West Texas A&M University (WTAMU) seeks to prepare students in the Bachelor of Business Administration (BBA), Master of Business Administration (MBA), Master of Professional Accounting (MPA), and the Master of Science, Finance and Economics (MSFE) degree programs for careers in business and to foster their professional growth and advancement via key learning goals and objectives.

The learning objectives of the College of Business are as follows:

- Leadership
- Communication
- Critical Thinking
- Business Integration
- Core Business Knowledge
- Global Business Environment
- Business Ethics and Corporate Governance

Course Description

Prerequisite: ACCT 2302 and junior standing, recommended CIDM 3330 demonstrated computer competence or concurrent enrollment. Using technology and computing in specific business and accounting contexts, using and controlling accounting information systems.

This is an accounting class. Expect to spend a lot of time reading and doing homework.

The Systems Understand Aid (SUA) requires at least 15 to 20 hours to complete. We will be devoting some class time (about 7 hours) to work on it but you should also plan on devoting time outside of class for this project. Using the SUA, you will manage documents and keep records for a small business. The SUA has been completed by students at WTAMU over the past decade. Many of them have said this project was key to their understanding of accounting.

Course Objectives

Accounting information systems is designed to assist the accounting student to

1. Understand financial accounting and information technology principles sufficiently to solve problems at the level tested on the CPA Exam,
2. Read, understand, and communicate material written on a professional level,
3. Analyze financial statements and demonstrate competency in communicating conclusions in the form of written memos and reports, and
4. Synthesize ethical considerations with accounting principles, with emphasis on the ethics of the professional accountants and of those responsible for corporate governance.
## Map from COB Learning Objectives to Specific Course Objectives

<table>
<thead>
<tr>
<th>COB Learning Objective 1: Leadership</th>
<th>Students will be given opportunities to develop and demonstrate leadership through various course activities. Specific outcomes include the ability to listen, to manage, to relate to the group, to come to a group consensus, and to understand and adapt to change. Maps to Course Objectives 2 and 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>COB Learning Objective 2: Communication</td>
<td>Students will prepare financial reports and other communications necessary to document accounting information systems. In completing the assignments, students are required to read, understand, and apply written and oral instructions. Competence is demonstrated by successfully answering questions and working exercises, as well as preparing and printing various reports, schedules, and financial statements. Maps to Course Objectives 2 and 3</td>
</tr>
</tbody>
</table>
| COB Learning Objective 3: Critical Thinking | Students will be given instruction in and opportunities to demonstrate competency in analyzing accounting information systems. Explicit learning outcomes are to understand:  
- the relationships among accounting information systems and business processes,  
- the process of documenting accounting information systems,  
- the basics of ethics and privacy, and the prevention of computer crimes, and  
- the basics of developing and implementing an accounting information system. Maps to Course Objectives 1 through 4 |
| COB Learning Objective 4: Business Integration | Students will be given opportunities to demonstrate understanding of the relationship between accounting information systems and business. Students are encouraged to demonstrate the capacity to integrate quantitative and qualitative techniques to analyze alternatives available to decision-makers in business. Students will demonstrate the capacity to formulate strategies that are feasible, understandable, and that foster long-term sustainability within the context of achieving organizational goals and social responsibilities. Maps to Course Objectives 1 through 4 |
| COB Learning Objective 5: Core Business Knowledge | Students will be given instruction in and opportunities to demonstrate competency in functional business knowledge as it relates to accounting information systems and business. Explicit learning outcomes are:  
- to understand and apply concepts and terminology of accounting information systems  
- to analyze transactions, record journal entries, and prepare reports and financial statements  
- to document accounting information systems  
- to understand the relationships among accounting information systems and business processes  
- to understand the basics of computer ethics and privacy, and the prevention of computer crime and fraud  
- to understand three types of controls: computer, information technology, and application  
- to understand the basics of developing and implementing an accounting information system, information technology auditing, and accounting on the Internet  
Maps to Course Objectives 1 through 4 |
|---|---|
| COB Learning Objective 6: Global Business Environment | Through various assignments, students will have opportunities to consider global implications of accounting information systems, including the identification and analysis of global factors affecting business.  
Maps to Course Objective 1 through 4 |
| COB Learning Objective 7: Business Ethics and Corporate Governance | Infused throughout the course are discussions of ethical considerations in business. Students are encouraged to identify and analyze ethical issues specific to accounting for business entities. Students are encouraged to not only memorize facts but also to apply accounting system concepts, with particular focus on the role of internal controls to prevent and detect material financial statement errors and fraud. Students are expected to demonstrate high standards of personal ethics, now and in the future, as professional accountants.  
Maps to Course Objective 4 |
Course Grading Policies

Grades in this course are based on the items listed below. Each of these assignment areas are described below along with the point distribution and tentative grading scale.

<table>
<thead>
<tr>
<th>Assignment</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systems Understanding Aid Project</td>
<td>300</td>
</tr>
<tr>
<td>In-class assignments</td>
<td>225</td>
</tr>
<tr>
<td>Quizzes (20 @ 5 points)</td>
<td>100</td>
</tr>
<tr>
<td>Access© Database exercises</td>
<td>75</td>
</tr>
<tr>
<td>Excel© exercises (4 @ 25 points)</td>
<td>100</td>
</tr>
<tr>
<td>Final exam</td>
<td>150</td>
</tr>
<tr>
<td>Total</td>
<td>1000</td>
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</tbody>
</table>

Tentative Grading Scale

895 – 1000 points (90%) …… A
795 – 894 points (80%) …… B
695 – 794 points (70%) …… C
595 – 694 points (60%) …… D
Below 599 points …… F

SUA Project - As mentioned previously, the SUA is a hands-on practice set that walks you through an entire accounting cycle for a small business. At least three class periods are devoted to working and reviewing the project. The due dates are listed in the schedule below. Missing either of these due dates results in a reduction of one-half of the possible points.

In-class assignments – This course is very hands-on; that’s why we are in the HELC. You will be completing many assignments in class. Assignments topics could be drawn from the textbook, Excel© or Access©. These assignments must be done in class; there are no make-ups. At the end of the semester I’ll drop your four lowest assignment scores.

Quizzes – At the beginning and/or end of each class with an assigned reading (see schedule below), there is a quiz(s). The quiz tests reading comprehension. If you have read the chapter, the quiz won’t be a problem. As with in-class assignments attendance is required. The book PPT slides are on this website: http://bcs.wiley.com/he-bcs/Books?action=index&itemId=1118022300&bcsId=6992. You might find them helpful. At the end of the semester, I’ll drop your four lowest quizzes.

Access© database exercises – Two database exercises are due during the semester. The assignment instructions will be handed out during the class over Chapters 4 & 5. See the schedule below for due dates. Late assignments are penalized at a rate of 10% per day. You do not have to purchase Access© to complete these exercises. The HELC computers have Access©.

Excel© exercises – Four spreadsheet exercises are due over the semester. The instructions will be in a folder under the Lessons tab on WTClass by midnight, January 10, 2014. The exercises should be turned in via Drop Boxes which will also be under the Lessons tab. The due date is midnight April 30, 2014. No late assignments are accepted. For assignments created in Excel©, create a header with your name,
course & section number (ACCT 3375-01) and date. Create a footer containing the exercise title (i.e. – EE01 or Excel Exercise 1). Do not include pages numbers in either the header or footer.

**Course Topics - Tentative Calendar of Readings, Topics, and Due Dates**

<table>
<thead>
<tr>
<th>Week</th>
<th>Dates</th>
<th>Topic/Assignment</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>January 14 and 16</td>
<td>Syllabus, Chapter 1*</td>
</tr>
<tr>
<td>2</td>
<td>January 21 and 23</td>
<td>Chapter 2*</td>
</tr>
<tr>
<td>3</td>
<td>January 28 and 30</td>
<td>Chapter 3*</td>
</tr>
<tr>
<td>4</td>
<td>February 4 and 6</td>
<td>Chapter 4 &amp; 5*</td>
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<tr>
<td>5</td>
<td>February 11 and 13</td>
<td>Chapter 6*</td>
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<tr>
<td>6</td>
<td>February 18 and 20</td>
<td>Chapter 7*</td>
</tr>
<tr>
<td>7</td>
<td>February 24 and 26</td>
<td>Chapter 8*</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Access© exercises due Feb. 24</td>
</tr>
<tr>
<td>8</td>
<td>March 4 and 6</td>
<td>Chapter 9*</td>
</tr>
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<td></td>
<td>March 10 – 16</td>
<td>Spring Break</td>
</tr>
<tr>
<td>9</td>
<td>March 18 and 20</td>
<td>Chapter 10*</td>
</tr>
<tr>
<td>10</td>
<td>March 25 and 27</td>
<td>Chapter 11* – Bring SUA</td>
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<td></td>
<td>March 31</td>
<td>Last day to drop/withdraw with guaranteed X</td>
</tr>
<tr>
<td>11</td>
<td>April 1 and 3</td>
<td>SUA</td>
</tr>
<tr>
<td>12</td>
<td>April 8 and 10</td>
<td>Chapter 12 and 13*</td>
</tr>
<tr>
<td>13</td>
<td>April 15 and 17</td>
<td>SUA – first due date April 15</td>
</tr>
<tr>
<td>14</td>
<td>April 22 and 24</td>
<td>Chapter 14 &amp; 15*</td>
</tr>
<tr>
<td>15</td>
<td>April 29 and 31</td>
<td>SUA – second due date April 29</td>
</tr>
<tr>
<td></td>
<td>April 30</td>
<td>Excel© exercises due at midnight on WTClass</td>
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<tr>
<td></td>
<td>May 1</td>
<td>Dead Day</td>
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<tr>
<td></td>
<td>May 6</td>
<td>Final Exam at 10:15 am CPA exam questions over AIS</td>
</tr>
</tbody>
</table>

* In-class assignments and quizzes each day – see explanations under Course Grading Policies Heading.

**Additional Course Policies**

You are responsible for all handouts, announcements and e-mails on WTClass. Always check your e-mail the night before class. If you don’t understand something, e-mail me. One of the critical thinking skills is knowing when to ask for help.

*Ethical choices* - In the hands-on environment, it is very tempting to share work. Be careful of falling into the trap of short-term thinking. If you have actually done all your own work, you are much more likely to be successful on the assignments in this course and other courses. Down the road you might want to take the CPA exam and eventually apply some of the things you are learning on the job. Good choices now pay off later.

I don’t mind if you sit down together and work on assignments such as the SUA but I expect to see your handwriting in every journal and every ledger. Your Excel© exercises and Access© databases should show your personality not your group’s personality.

**WTAMU COB Student Code of Ethics**

Each student enrolled in COB courses accepts personal responsibility to uphold and defend academic integrity and to promote an atmosphere in which all individuals may flourish. The COB Student Code of Ethics strives to set a standard of honest behavior that reflects well on students, the COB and West Texas
A&M University. All students enrolled in business courses are expected to follow the explicit behaviors detailed in the Student Code of Ethics.

**Code of Ethics**

- Do not use notes, texts, solution manuals, or other aids for a quiz or exam without instructor authorization.
- Do not copy the work of others and/or allow others to view your answers or copy your work during a quiz, exam, or on homework assignments.
- Do not allow other parties to assist in the completion of your quiz, exam, homework, paper, or project when not permitted.
- Do not work with other students on projects or assignments without authorization from the course instructor.
- Properly cite and specifically credit the source of text, graphic, and web materials in papers, projects, or other assignments.
- Do not forge the signature of an instructor, advisor, dean, or another student.
- Provide truthful information for class absences when asking faculty for excused absences or for a make-up for a quiz, exam, or homework.
- Provide truthful information on your resume including work history, academic performance, leadership activities, and membership in student organizations.
- Respect the property, personal rights, and learning environment of all members of the academic community.
- Live up to the highest ethical standards in all academic and professional endeavors.

Students violating the Student Code of Ethics will be reported to the Dean’s office and are subject to penalties described in the West Texas A&M University Code of Student Life, which may include suspension from the University. In addition, a violator of the Student Code of Ethics may become ineligible for participation in student organizations sponsored by the COB and for recognition for College academic honors, awards, and scholarships.

**COB Student Resources Link**

The COB has developed a **Student Resources** repository (e.g., APA writing style information, business core reviews, facilities, and other helpful supplements), which can be found on the COB Website: [http://www.wtamu.edu/academics/college-business-facilities-and-resources.aspx](http://www.wtamu.edu/academics/college-business-facilities-and-resources.aspx). Additionally, WTAMU has developed an Academic Study Skills information site to assist students (e.g., study habits, supplemental instruction, tutoring, writing and math skills), which can be found on the WTAMU Website: [http://www.wtamu.edu/student-support/academic-study-skills.aspx](http://www.wtamu.edu/student-support/academic-study-skills.aspx). For WTAMU Writing Center information (for students needing writing assistance, guidance, and feedback), please visit: [http://www.wtamu.edu/academics/writing-center.aspx](http://www.wtamu.edu/academics/writing-center.aspx).

**COB Writing Component**

Students earning a BBA degree must complete at least one course with a writing component outside of their major as part of the business core requirements. The COB writing component is a requirement in the following courses: BUSI 1304 (*Business Communication*), CIDM 3320 (*Digital Collaboration and Communication*), MGT 3335 (*Organizational Behavior*), FIN 3350 (*Personal Financial Planning*), FIN 4320 (*Investments*), FIN 4321 (*Portfolio Theory*), ECON 4342 (*Economic Development*), and BUSI 4380 (*Conflict Resolution and Negotiation*). Students in a writing component course are explicitly required to demonstrate knowledge of communication skills. Specific objectives may include but are not limited to the following concepts put forth by the National Business Education Association: (1) ability to
organize a written and an oral message coherently and effectively, (2) ability to use technology for communication, (3) ability to research a topic, prepare a report, and present the findings to all organizational levels, and (4) ability to demonstrate critical-thinking skills. Specific course requirements and the role of the writing component with respect to student grading policy are at the discretion of the course instructor of record.

Student Travel Opportunities

In multiple business courses, there may be opportunities for student travel supplemented by student fees. If you have an interest in such opportunities as they become available, please notify a faculty member.

Dropping/Repeating the Course

Should a student decide to drop the course, it is the student’s responsibility to be aware of the final drop dates and adhere to the WTAMU Add/Drop policy. Any student participating in the course after the WTAMU posted drop date will be considered active and a grade will be administered at the end of the course for that student. Students are charged a fee for any course attempted for a third or subsequent time at WTAMU other than a non-degree credit developmental course or exempted courses.

Scholastic Dishonesty

It is the responsibility of students and instructors to help maintain scholastic integrity at the University by refusing to participate in or tolerate scholastic dishonesty. Commission of any of the following acts shall constitute scholastic dishonesty. This listing is not exclusive of any other acts that may reasonably be said to constitute scholastic dishonesty: acquiring or providing information for any assigned work or examination from any unauthorized source; informing any person or persons of the contents of any examination prior to the time the examination is given in subsequent sections of the course or as a makeup; plagiarism; submission of a paper or project that is substantially the same for two courses unless expressly authorized by the instructor to do so; submission of a paper or project prepared by another student as your own. You are responsible for being familiar with the University's Academic Integrity Code, as well as the COB Student Code of Ethics listed in this document.

Viewpoints/External Websites Disclaimer

The views expressed in this document, web-based course materials, and/or classroom presentations and discussions are those of the professor and do not necessarily represent the views of West Texas A&M University, its faculty and staff, or its students. Views expressed by students are likewise those of the person making such statements. It is understood and expected that each individual within this course will respect and allow individual difference of opinion. Neither the professor, the COB, nor WTAMU are responsible for the content of external websites discussed in the classroom and/or linked to via online course materials, emails, message boards, or other means. Referred websites are for illustrative purposes only, and are neither warranted nor endorsed by the professor, COB, or WTAMU. Web pages change frequently, as does domain name ownership. While every effort is made to ensure proper referencing, it is possible that students may on occasion find materials to be objectionable for reasons beyond our control.

Acceptable Student Behavior

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (Code of Student Life). Unacceptable or disruptive behavior will not be tolerated. Students engaging in unacceptable behavior may be instructed to leave the
classroom. Inappropriate behavior may result in disciplinary action or referral to the University’s Behavioral Intervention Team. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc.

Technology Requirements

All technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer and/or device with secure broadband Internet connection, data storage and retrieval, and state-of-the-art security. The student is responsible for all technological problems not related to WTAMU, including but not limited to equipment failures, power outages, and Internet breakdowns. Furthermore, students are responsible for all necessary technical and operational skills for completing this course, and for being familiar with WTClass (the Angel Learning System) both in a general sense and in a specific sense as pertaining to this course and any materials stored within. The professor is not responsible for any technical matters related to WTClass. Students must contact WTClass if they have problems accessing and/or using the WTClass environment.

Physical or Educational Access - ADA Statement

West Texas A&M University seeks to provide reasonable accommodations for all qualified persons with disabilities. This University will adhere to all applicable federal, state and local laws, regulations and guidelines with respect to providing reasonable accommodations as required to afford equal educational opportunity. It is the student's responsibility to register with Student Disability Services (SDS) and to contact faculty members in a timely fashion to arrange for suitable accommodations. Contact Information: Student Success Center, CC 106; www.wtamu.edu/disability; phone 806-651-2335.

Evacuation Statement

If you receive notice to evacuate the building, please evacuate promptly but in an orderly manner. Evacuation routes are posted in various locations indicating all exits, outside assemble area, location of fire extinguishers, fire alarm pull stations and emergency telephone numbers (651.5000 or 911). In the event an evacuation is necessary: evacuate immediately do not use elevators; take all personal belongings with you; report to outside assembly area and wait for further information; students needing assistance in the evacuation process should bring this to the attention of the instructor at the beginning of the semester. to request additional information, please contact the Vice President for Student Affairs.

Copyright

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* Syllabus template approved by COB Curriculum Committee May 2013. Annual review of the syllabus is a formal part of the COB continuous improvement process.