INSTRUCTOR: Alice Upshaw, MPA, CPA, CMA

OFFICE & PHONE: Classroom Center (CC) 222B & (806) 651-2511

EMAIL: aupshaw@wtamu.edu (or use WTClass course mail)

OFFICE HOURS: Monday 1 p.m. to 3 p.m. and 4:15 p.m. to 5 p.m.
Tuesday noon to 1:30 p.m.
Wednesday 1 p.m. to 3 p.m. and 4:15 p.m. to 5 p.m.
Thursday 2:45 p.m. to 4:45 p.m.
other times by appointment

Systems Understanding Aid, 8th edition, by Arens & Ward

TEXT LINK: http://bcs.wiley.com/he-bcs/Books?action=index&bcsId=6992&itemId=1118022300
On this site are PowerPoint® presentations for each chapter of the textbook. Use them if you find them helpful.

CLASS LINK: https://wtclass.wtamu.edu/default.asp
Refer to this location to view announcements, handouts, and various resources. It is recommended that students log on daily.

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. Last updated January 9, 2013

WTAMU College of Business (COB) 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.
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:

1. Leadership
2. Communication
3. Critical Thinking
4. Business Integration
5. Core Business Knowledge
6. Global Business Environment
7. Business Ethics and Corporate Governance

Course Description

Understanding and using information technologies are essential skills of an accountant. Knowing how an accounting information system (AIS) gathers and transforms data into useful decision-making information is a primary focus of the course. This course employs two methods of learning accounting information systems, a hands-on approach using the Systems Understanding Aid and Microsoft Excel© Exercises, and a theory-based approach using the textbook Core Concepts of Accounting Information Systems.

The Systems Understanding Aid requires 15 to 20 hours to complete, and the Excel© Exercises require eight to ten hours in total.

You need to purchase the Systems Understanding Aid NEW and in the version carried by the University Bookstore. You are not required to purchase it from the University Bookstore, but you need to buy EXACTLY what the bookstore has. You will complete the Systems Understanding Aid in the later part of the semester, so you have time to order it if you wish to. Using the Systems Understanding Aid, you will manage documents and keep records for a small business, record (journalize) transactions, post entries to the general ledger and subsidiary ledgers, perform month-end and year-end procedures, calculate and post adjusting entries, prepare basic financial statements, and prepare closing entries.
All assignments are to be completed INDIVIDUALLY. You are permitted to check your progress with classmates, but you are expected to complete all parts yourself. 

It is totally unacceptable to divide up assignments and hand in as your work any question, exercise, problem, report, or statement that is done by someone else.

It is equally unacceptable to copy from anyone any assignment, question, exercise, problem, report, or statement, or to allow yours to be copied by anyone else.

You will be expected to read chapters 1—2 and 6—15 of *Core Concepts of Accounting Information Systems* and lectures prepared by the instructor. Lectures are posted on WTClass under the Lessons tab. You will take quizzes based on your reading.

This course is designed to lay a foundation for individuals planning to take the Uniform CPA Examination (the Exam) after completing studies at WTAMU. Information technology concepts are tested in the Auditing and Attestation (AUD) section and the Business Environment and Concepts (BEC) section of the Exam.

**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 professional accountants and of those responsible for corporate governance.

**Course Materials**

When assigned, students are expected to bring the textbook, *Core Concepts of Accounting Information Systems*, to class, and when assigned, the *Systems Understanding Aid*.
You are not required to have your own computer. As a student, you have access to the Hastings Electronic Learning Center (HELC). Computer-based assignments may be completed there or on a personal computer. Also see “Technology Requirements” in this syllabus.

### Map from COB Learning Objectives to Specific Course Objectives

<table>
<thead>
<tr>
<th>COB Learning Objective</th>
<th>Course Objective Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>COB Learning Objective 1: Leadership</td>
<td>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</td>
</tr>
<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 Teaching Methods
The course is primarily a “hands-on” experience. Much of the time in class will be a “lab” format, where you will have opportunities to learn by completing assignments and exercises. Lectures are posted in WTClass for you to read. You will be tested over the material in the lectures and in chapters 1—2 and 6—15 of Core Concepts of Accounting Information Systems. You are responsible for all information presented during class, posted on WTClass, and contained in the assigned chapters of the textbook. Check WTClass daily.

This is a hybrid course, a combination face-to-face and online class. To be successful, expect to devote at least three to four hours outside of class for each hour spent in class.

Attendance is expected. Since this is a hybrid course, we will meet face-to-face only once per week. If you miss class, you cannot make up in-class exercises or assignments. Class time will be devoted primarily, but not exclusively, to “lab” time to work on the Systems Understanding Aid, various exercises, and Microsoft Excel® Exercises.

Course Grading
Assigned reading Read the assigned chapters of the textbook and the lectures posted in WTClass. The lectures are drawn from the textbook and other resources. The assigned reading in the textbook contains information not found in the lectures. It is important to read both the textbook and the lectures. Be prepared to take quizzes over all of the assigned reading.

Quizzes Each quiz will cover material in the assigned chapters of the textbook and the lectures posted in WTClass. All quizzes will be taken in class. See Class and Assignments Schedule for quiz dates.

Assignments and Exercises give you practice with applying and communicating accounting information technology concepts.

Article Summary—Read an article related to computer crime, information technology, or internal controls in a business journal or other periodical and write a summary of the article. Publication date must be within the past two years. Online sources may be used. For critical information about the summary, read the separate document in WTClass titled, “Guidelines for Article Summary” and the Written Communication Assessment Form at the end of the Syllabus.
Points come from assignments and exercises, quizzes, the article summary, and completion of Microsoft Excel® Exercises and the Systems Understanding Aid. Values available are as follows:

- 40 points Assignments and Exercises
- 100 points Quizzes (4 @ 25 points)
- 75 points Systems Understanding Aid (interim review 25 points; final review 50 points)
- 60 points Excel® Exercises (6 @ 10 points)
- 50 points Article Summary
- 25 points Final Quiz

350 total points

See Class and Assignments Schedule for details and due dates.

Grades will be based on the following percentages of total points:

- A = 90% of the total points
- B = 80% of the total points
- C = 70% of the total points
- D = 60% of the total points
- F = Below 60% of the total points

NOTE: Failure to complete any of the above requirements may result in a failing grade.

**Heading/Header Format**

For assignments created in Microsoft Excel®, create a header with your name, course & section number (ACCT 3375-01), and date. Create a footer containing the exercise title, for example, “EE 01” or “Excel Exercise 1”. Do not include page numbers in either the header or the footer.

**General Information**

1. **No make-ups are given, except in extreme circumstances.**
2. Students who miss class because of a University-sponsored trip must make advance arrangements with the instructor regarding missed assignments or quizzes.
3. Excluding the use of computers to complete in-class assignments and quizzes, please refrain from using electronic devices during class.

**Important Dates**

See the Class and Assignments Schedule for quiz dates and due dates.
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

Dropping 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.

Repeating Course Work
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.

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: 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 ECON 4370(Economics of Biotechnology and Healthcare).

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.

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 below.
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, 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 the following:

- Participation in student organizations sponsored by the COB.
- Recognition for College academic honors, awards, and scholarships.
Technology Requirements
All technological requirements for the successful completion of this course are the responsibility of the student, including access to a working computer with broadband internet connection 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 Angel.

Viewpoints 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.

External Websites Disclaimer
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.

Physical or Educational Access
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 Disability Support Services and to contact the faculty member in a timely fashion to arrange for suitable accommodations.
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.

Chemical and Equipment Safety Statement
Safety is everyone's responsibility. Material Safety Data Sheets (MSDSs) are provided for all chemicals used in this class. MSDSs provide information about physical properties, health risks, fire explosion data, and other important information associated with these chemicals. Before handling or using a chemical, you should refer to the MSDS for that chemical. It is your responsibility to inform the instructor in writing of any health conditions that may prevent you from safely using a chemical (pregnancy, auto immune deficiency, etc.). It is also the responsibility of the student to report any spill or problems found while storing or using a chemical. If you are unsure about a chemical, always ask. If you see any unsafe condition, notify your instructor immediately. If you are unsure about the proper and safe operation of any piece of equipment, ask your instructor for proper instruction. All injuries, spill of materials and unsafe conditions must be reported to the instructor immediately.

Copyright
All original content in this document, all web-based course materials (be they text, audio, and/or video), and/or classroom presentations are © by Alice A. Upshaw, MPA, CPA, CMA. No distribution without the express written consent of the author. Students are prohibited from selling (or being paid for taking) notes during this course to or by any person or commercial firm without the express written permission of the professor.
Goal and Objective 1.1: Written Communication Assessment Form (BBA)

<table>
<thead>
<tr>
<th>Content</th>
<th>Poor</th>
<th>Acceptable</th>
<th>Excellent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Topic is poorly developed. Supporting details are absent or vague. Trite ideas and/or unclear wording reflect lack of understanding of topic and audience.</td>
<td>Topic is evident with some supporting details; generally meets requirements of assignment.</td>
<td>Topic is well developed, effectively supported and appropriate for the assignment. Effective thinking is clearly and creatively expressed.</td>
<td></td>
</tr>
<tr>
<td>Organization</td>
<td>Writing is rambling and unfocused, with main theme and supporting details presented in a disorganized, unrelated way.</td>
<td>Writing demonstrates some grasp of organization, with a discernible theme and supporting details.</td>
<td>Writing is clearly organized around a central theme. Each paragraph is clear and relates to the others in a well-planned framework.</td>
</tr>
<tr>
<td>Language</td>
<td>Writing lacks sentence variety. Significant deficiencies in wording, spelling, grammar, punctuation, or presentation. Sources, if consulted, poorly cited.</td>
<td>Some sentence variety; adequate usage of wording, grammar, and punctuation. Some cited sources used.</td>
<td>Wide variety of sentence structures. Excellent word usage, spelling, grammar and punctuation. Multiple sources correctly cited. Effective integration of information.</td>
</tr>
</tbody>
</table>

©2012-13 Alice A. Upshaw, MPA, CPA, CMA. All rights reserved.