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Fall 2015

ACCT 3141

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University of New Orleans

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This is an older syllabus and should not be used as a substitute for the syllabus for a current semester course.

Accounting 3141-601
Accounting Information Systems
Class Time: 6:00-8:45 p.m. Thursday
Fall 2015
Dr. Amanuel F Tadesse, CISA

Classroom: KH228;   **Office**: KH478G,   **Tel**: 280-6436 (direct line);
Office Hours: Tues. 12:20-1:50 pm; Wed. 11:00-12:15 pm; Thurs. 12:20-1:50pm, 4:00-5:45; and by appointment
E-mail: aftadess@uno.edu
Prerequisites: BA 2780 and three hours of accounting

Course Description

This course provides students with a basic understanding of well-controlled information systems in a variety of technological environments with added emphasis placed on the collection, processing, and reporting of accounting information.

Course Objectives

At the conclusion of the course, the student should be knowledgeable about the following:
1. Accounting information systems concepts with reference to the general systems model, including understanding elements of useful information, coding schemes, and reports.
2. The elements of relational databases such as file types, field formats, and record keys.
3. Transaction processing cycles and related controls, including general ledger, revenue cycle, and expenditure cycle and documentation.
4. Accounting information systems controls.
5. Analytics through the use of Excel and Access

Additionally, this course has the following skill objectives:
1. To develop problem solving and critical thinking skills essential to solve unstructured business problems.
2. To develop effective inter-personal teamwork skills.

Content Outline

- Conceptual Foundations of Accounting Information Systems
- Control and Audit of Accounting Information Systems
- Documentation techniques for Accounting Information Systems
- Accounting Information Systems Applications and Transaction processing cycles
- Data Modeling and relational databases

Required Course Materials

a)

Accounting Information Systems (13th Edition) by Romney and Steinbart, Prentice Hall (ISBN 978-0-13-342854-4)

Or

Selected chapters from Romney and Steinbart 13th ed. (ISBN 1269821458)

AND

b) Systems Understanding Aid, 8th edition (2012), Arens & Ward ISBN: 978-0912503387

PowerPoint slides, study guides, and other student resources are available for the AIS textbook at the following website: http://wps.pearsoned.com/bp_romney_ais_13/ .

Assessment of Student Outcomes

Pop Quizzes / Homework assignments	20
System Understanding Aid	40
Excel Assignment	20
Access Assignment	20
Exam 1	100
Exam 2	100
Exam 3	100
Final Exam	100
TOTAL POINTS	**500**

Grading Criteria and/or Scale

Your grade for the class will be based on the percentage of available points that you receive as follows.

90% to 100%	A	60% to 69.99%	D
80% to 89.99%	B	Less than 60%	F
70% to 79.99%	C		

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.   You will also need Scantron answer sheets.

In instances of an <u>excused</u> missed exam (for any reason besides a school authorized activity or an extended hospital stay), the points gained on the final exam will count twice thus replacing the missed exam. If the final exam must be missed and the instructor excuses the absence prior to the exam date, the course grade will be based on a point scale comprised of all other aspects of the

course. <u>This should be a rare occurrence and there needs to be a valid reason</u>.

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

<u>Make-up Work/Extra Credit</u>
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.

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.

<u>Technology Information</u>

Access to the Internet (World Wide Web) is required**.** The Moodle course management system, which is provided by the University of New Orleans is the courseware package to be utilized in this course. For Moodle access instructions, visit: http://www.uno.edu/instructional-design/moodle-for-students.aspx

YOU MUST HAVE a UNO Student ID and access to Moodle.

E-mail – **Every official UNO Correspondence to students is sent to that account.** Students should check their UNO email at least 3 times a week.

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

UNO and Department of Accounting Policies

Classroom Conduct

1. Be in class on time. Please do not come five, ten, or twenty minutes late. Distracting interruptions are inconsiderate, disrespectful, and time-wasting. There is no excuse for repeatedly arriving late. Parking or traffic can be a hassle so allow enough time for it.
2. Cell phones should be turned off before class begins. Since the doors are in the front of the classroom, **do not leave class early except in an emergency and be prepared to explain to the professor why you are leaving**. One student leaving class for a few minutes and then returning to class disrupts the professor and the students twice. Even one departure interrupts the class.
3. Feel free to ask questions of the instructor during class. But please do not ask other students, as talking disturbs the professor's concentration and the concentration of other class members.
4. Students are expected to treat faculty and fellow students with respect. Any actions that purposefully and maliciously distract the class from the work at hand will not be allowed.
5. Civility in the classroom and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom. Courteous behavior and responses are expected.

Accommodations for Students with Disabilities

It is University policy to provide, on a flexible and individualized basis, reasonable accommodations to students who have disabilities that may affect their ability to participate in course activities or to meet course requirements. Students with disabilities should contact the Office of Disability Services as well as their instructors to discuss their individual needs for accommodations.

Academic Integrity

Students are expected to conduct themselves according to the principles of academic integrity as defined in the statement on Academic Dishonesty in the UNO Judicial Code. Any student or group found to have committed an act of academic dishonesty shall have their case turned over to Judicial Affairs for disciplinary action which may result in penalties as severe as indefinite suspension from the University. Academic dishonesty includes, but is not limited to: cheating, plagiarism, fabrication, or misrepresentation, and being an accessory to an act of academic dishonesty.

The following is from the UNO Judicial Code.

Academic Dishonesty

Academic honesty and intellectual integrity are fundamental to the process of learning and to evaluating academic performance. Maintaining such integrity is the responsibility of all members of the University. All faculty members and teaching assistants should encourage and maintain an atmosphere of academic honesty. They should explain to the students the regulations defining academic honesty and the sanctions for violating these regulations. However, students must share the responsibility for creating and maintaining an atmosphere of honesty and integrity. Students should be aware that personally completing assigned work is essential to learning. Students who are aware that others in a course are cheating or otherwise committing academic dishonesty have a responsibility to bring the matter to the attention of the course instructor and/or academic unit head, or the Associate Dean. To promote academic integrity, students will sign a pledge when required by the instructor.

Academic dishonesty includes, but is not limited to, the following:

Cheating: The act of deception by which a student misrepresents mastery of information on an academic exercise. These acts can be either premeditated or not. Examples include, but not limited to, copying or allowing someone else to copy from another student, unauthorized use of a textbook or other material during an examination; inappropriate and unauthorized collaboration during an academic exercise; unauthorized use or possession of specialty prepared materials, such as notes or formula lists, during an academic exercise.

Plagiarism: The unacknowledged inclusion of someone else's words, ideas or data as one's own, or the paraphrasing of someone else's words, ideas or data. This means that sources of information must be appropriately cited with footnotes or quotation marks and identified, whether published or unpublished, copyrighted or uncopyrighted.

Academic Misconduct: The actual or attempted tampering or misuse of academic records or materials such as transcripts and examinations. Examples include stealing, buying, or otherwise obtaining all or part of an unadministered test or academic exercise; selling or giving away or engaging in bribery to get all or part of an unadministered academic exercise or any information about it; changing or altering a grade book, test, or other official academic records of the University; entering a building or office without authorization for the purpose of changing a grade or tampering in any way with grades or examinations.

Falsification/Fabrication: The intentional use of false information or the falsification of research, findings, personal or university documents with the intent to deceive. Examples include citing information not taken from the source indicated; listing sources in a bibliography not used in the academic exercise; inventing data or source information; submitting as one's own any academic exercise prepared totally or in part for/by another; taking a test for another student or permitting another student to take a test for oneself; submitting work previously used for credit in another course without express permission of the instructor; falsifying or misrepresenting oneself on resumes or other such documents or university related forms.

Accessory To Acts of Academic Dishonesty: The act of facilitating, supporting, or conspiring with another student to commit or attempt to commit any form of academic dishonesty.

Refer to the UNO Judicial Code for further information. The Code is available online at: http://www.uno.edu/student-affairs-enrollment-management/documents/Student_Handbook_14-15_rv_3_5_2015.pdf

You should read the aforementioned information for your own protection. This policy will be strictly enforced.

ACADEMIC DISHONESTY: Details regarding the University's policy regarding academic dishonesty are available on the Web.

You should read this information for your own protection. This policy will be strictly enforced.

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.

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. Work on the assigned projects early on and ask for help.
3. Play with the technology, it does NOT break!
4. Attend class.
5. After class, study your class notes, the assigned readings, and related homework problems.

Disclaimer

The instructor reserves the right to make any changes to the course syllabus and schedule at any time during the semester. Notice of changes will be communicated to students as soon as practice by the medium the instructor feels is most appropriate.

Course Timeline and Agenda

Date	Topics and Assigned Reading	Review the in-class problems before attending class; Assignments
Thurs 8/20/15	Introduction to course Chapter 1: Accounting Information Systems Chapter 2: Enterprise Resource Planning Systems	In-class Problems: 1.4,1.8 In-class Problems: 2.1, 2.9a
Thurs 8/27/15	**Introduce the SUA Project** Chapter 3: Systems Documentation	In-class Problem 3.1; Flowcharting Tutorial **Assigned Homework Flowcharting Problem (Due 9/3)**
Thurs 9/3/15	Chapter 3: Systems Documentation Review for Exam 1	In-class Flowcharting Problem 3.6b **Flowcharting Assignment DUE**
Thurs 9/10/15	**EXAM 1**	**Pictures of SUA Deliverable 1 DUE**
Thurs 9/17/15	Review Exam 1 Results Chapter 4: Relational Databases Chapter 17: Database Design using the REA model	In-class Problems 4.8, 4.9 In-class Problems 4.3 (a, b, c), 4.6 In-class Problems: 17.1, 17.2, 17.5, 17.10 ER data modeling hands-on exercise **Assigned Homework ER data modeling Problem (Due 9/24)**
Thurs 9/24/15	Create a Database in Access Feedback on the ER data modeling problem and Access Queries Review for Exam 2	In-class Problems 4.4 **Bring laptop to class**
Thurs 10/1/15	**EXAM 2**	**Access Project Help**
Thurs 10/8/15	Review Exam 2 Results Chapter 7: Control and AIS Chapter 10: Processing Integrity and Availability Controls	In-class Problems: 7.1, 7.2, 7.4, 7.8 In-class Problems: 10.1, 10.7,.10.8 **Access Project DUE**
Thurs 10/15/15	**FALL BREAK**	**NO CLASS**
Thurs 10/22/15	Chapter 12: Revenue Cycle Threats/Controls Match-up	**Bring the SUA packet to class** In-class Problems 12.1,12.2 (A-J),

Date	Topics and Assigned Reading	Review the in-class problems before attending class; Assignments
	Walk through some revenue transactions on the SUA Chapter 13: Expenditure Cycle	12.3 In-class Problems: 13.2
Thurs 10/29/15	Chapter 13: Expenditure Cycle Threats/Controls Match-up Chapter 16: General Ledger and Reporting System Review for Exam 3	In-class Problems: 13.1, 13.9, 13.12 **SUA deliverable 2 due** In-class Problems: 16.1, 16.3, 16.5
Thurs 11/5/15	**EXAM 3**	
Thurs 11/12/15	Review Exam 3 results Chapter 5: Computer Fraud Chapter 9: IS Controls	In-class Problems: 5.2, 5. In-class Problem: 9.1
Thurs 11/19/15	Chapter 11: Auditing IS MS Excel	In-class Problems: 11.4, 11.6 **SUA deliverable 3 & 4 due** **Excel project assigned**
Thurs 11/26/15	**THANKSGIVING BREAK**	**NO CLASS**
Thurs 12/3/15	**Analytics with Excel (Pivot Tables and Custom filtering)** Return SUA Review for Final Exam	**Excel project Help**
12/8 – 12/14	**EXAM 3** (Chapters 12, 13, 16, 17, 20, 21)	**MS Excel Project Due**