ACC 6313 - Accounting Information Systems

Course Description/Overview

An advanced casework oriented course in computer-based information system theory and implementation. Topic coverage includes systems analysis, relational database theory, decision support systems, telecommunications, and networking.

Prerequisite Knowledge: ACC 3305

Course Technology: Retrieve materials from Blackboard. Excel.

Class Meeting Times: Class meets at 11:00 am -12:15 pm in Rassman 225

Technical Support: The Technology Service Center (TSC) may be contacted by calling (325) 942-2911 or 1-866-942-2911 or by email at helpdesk@angelo.edu

Faculty/Instructor Information

Dr. Gary Baker
Assistant Professor
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E-mail: gary.baker@angelo.edu
Office Hours: : 9:00am -11:00am and 1:00pm-2:00pm on Tuesday and Thursday. Other times by appointment (e-mail or call). You are welcome to stop by my office anytime.

Course Objectives

Learning Objectives/ Assessment Methods: This course utilizes a semester review of AIS topics covered on the CPA Exam. The second component of the course is an introduction into forensic accounting.

Upon completion of this course students will have:

1. **Gained factual knowledge** (terminology, classifications, methods, trends) about information systems, such as:
   - Define the broad categories of information systems and the functions they perform, the standardized modes of processing transactions, and standard phases of processing.
   - Understand how software programs are executed, data is stored in computers, and the role of information systems in modern organizations.
   - Understand the use of electronic network in computer communication,
   - Understand the risks of a computer-based system and the security and control procedures used to secure an organization’s data.

2. **Learned to apply course material** about information systems (to improve thinking, problem solving and decisions), such as:
   - Applying professional auditing and accounting standards to information systems and forensic accounting in situations involving issues as addressed in projects and class material.
   - Understand how to gather evidence, interview people and observe situations for the possibilities of fraud.

3. **Developed specific skills, competencies, and points of view needed** by accounting professionals, such as:
   - Use an accounting information system to analyze financial statements as a way of detecting irregularities or possible financial statement fraud.
   - Understand the professional standard in these areas of accounting.
   - Introduction to Business valuation and its relationship to fraud and legal damages caused by fraud.
SPECIFIC STUDENT LEARNING OBJECTIVES

The AICPA has developed a framework of core competencies for those entering the accounting profession. These competencies are grouped into Personal, Broad Business, and Functional Categories. Feel free to visit this link for more detail and discussion of these categories and competencies within each category.

Whereas the Personal and Broad Business Competencies apply to all business courses (for example, the personal competency of communication skills), Functional Competencies are more course-specific. The functional competencies are used by the Department of Accounting to assess student learning outcomes and determine future courses of action for ensuring students obtain the functional competencies.

This course will place a major emphasis on helping students acquire and develop three specific AICPA Functional Competencies which are briefly described in the table below. These competencies will be formally assessed this semester, as also briefly described in the table below.

<table>
<thead>
<tr>
<th>Functional Competencies</th>
<th>Technical Skill</th>
<th>Competency Development</th>
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<tbody>
<tr>
<td>Risk Analysis</td>
<td>Risk analysis and control is fundamental to professional service delivery. The understanding of business risk (that is, the risk that an entity will fail to achieve its objectives) affects how business strategy is created and implemented.</td>
<td><strong>Formal assessment of competency:</strong> Understand the broader role of the accounting system; develop an awareness of its importance in the organization, the business environment, and a broader social context</td>
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<td>Decision Modeling</td>
<td>Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives, and choose and implement approaches in order to deliver services and provide value.</td>
<td><strong>Formal assessment of competency:</strong> Understand basic business processes; develop the ability to document logical and physical processes. Understand how data flow through the organization and how they are represented in a relational database; develop the ability to organize data for decision making</td>
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<td>Leverage Technology</td>
<td>Technology is pervasive in the accounting profession. Individuals entering the accounting profession must acquire the necessary skills to use technology tools effectively and efficiently. These technology tools can be used both to develop and apply other functional competencies.</td>
<td><strong>Formal assessment of competency:</strong> Students will complete multiple choice quizzes and written communication assignments that follow the information technology sections of the CPA Exam. Written communication assignments will be graded using a rubric based on the CPA exam.</td>
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Course Textbook and Required Readings


**Gleim CPA Business Environment & Concepts Online.** Click the link below. The link below is key. It tells what class you're in so your instructor can monitor your progress. If you order the product on the Gleim website without using this link then you will not receive credit for your work.

https://www.gleim.com/?promoID=PLED-ANGL-FALL(17)-ACCT-6313

This link allows you to purchase only the Gleim Professor-Led Assessment Quiz and Gleim Online for CPA BEC (6 months of access), which is required for this class. Clicking the link will send you to the Gleim website, where you must create your account. Then, you will be taken to the shopping cart with the correct item listed at $50.00. Complete the check out process following the on-screen instructions.
Grading Policies

This course employs the following to measure student learning.

<table>
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<tr>
<th>Requirement</th>
<th>% of Course Grade</th>
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<tr>
<td>ACFE Quizzes</td>
<td>5%</td>
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<tr>
<td>Textbook Chapter Quizzes</td>
<td>15%</td>
</tr>
<tr>
<td>Four (4) Textbook Exams</td>
<td>50%</td>
</tr>
<tr>
<td>Gleim Study Unit Quizzes</td>
<td>10%</td>
</tr>
<tr>
<td>Gleim Final Exam</td>
<td>20%</td>
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Angelo State University employs a letter grade system. Grades in this course are determined on a percentage scale:

A = 90 – 100 %
B = 80 – 89 %
C = 70 – 79 %
F = 69 % and below.

Response Time: Exams will normally be returned by the next class period. Response to emails will normally be within 24 hours Monday through Friday.

Missed/Late Work: Late work for quizzes and written questions will not be accepted. Assignments will be assessed a 10% per day late penalty. SUA assignments must be completed by the assigned due dates.

Participation/Absenteeism: Every student is expected to attend and participate in scheduled classes and be punctual.

ACFE Quizzes: A schedule for assignments will be posted on Blackboard. If a student misses an assignment because of a University approved excuse, the student will make up the quiz at a time and place convenient to the instructor – else a zero will be recorded for the missed quiz. **This component of the course is worth 5% of the final letter grade.**

Textbook Chapter Quizzes: A schedule for assignments will be posted on Blackboard. If a student misses an assignment because of a University approved excuse, the student will make up the quiz at a time and place convenient to the instructor – else a zero will be recorded for the missed quiz. **This component of the course is worth 15% of the final letter grade.**

Textbook Exams: Three textbook exams will be given during class. A schedule for these exams will be posted on Blackboard. **This component of the course is worth 50% of the final letter grade.**

Gleim CPA Review There are four AIS study units (SU’s) in the BEC section of the CPA exam For each of these SU’s, students will complete multiple choice quizzes, and task-based simulations on the Gleim CPA Review Online. Four Study Units (SUs) will be assigned to be completed outside of class throughout the semester. See the class schedule for the assigned SU dates.

Study Unit Quizzes Once every Study Unit Review Quiz is complete with an 87% score or higher, you will receive 100% of the points. **This component of the course is worth 10% of the final letter grade.**

Gleim Final Exam – The final exam will consist of thirty questions over the four SU’s. You will have one hour to complete this exam. **This component of the course is worth 20% of the final letter grade.**

Course and University Policies
Academic Honesty and Integrity: Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding and complying with the university Academic Honor Code and the ASU Student Handbook.

Angelo State University expects its students to maintain complete honesty and integrity in their academic pursuits. Students are responsible for understanding the Academic Honor Code, which is contained in both print and web versions of the Student Handbook.

- It is the professor’s intention to be as fair and impartial as is humanly possible. Therefore, all students will be asked to adhere to the same set of guidelines and rules UNLESS there are disabilities or documented extenuating circumstances that have been discussed with the professor and the Student Life Office. Please make sure you inform the professor as soon as any situation arises. Do NOT wait until the problem is compounded by poor class performance, poor attendance, etc.
- Academic integrity is expected. This includes, but is not limited to, any form of cheating, plagiarism, unauthorized sharing of work, or unauthorized possession of course materials. The professor assumes that all students can be trusted. Please do not violate this trust. Violation of academic integrity will result in a failing grade for the course.

College of Business Code of Ethics: Students, faculty, administrators and professional staff of the College of Business should always:

- Be forthright and truthful in dealings with all stakeholders
- Take responsibility for one's actions and decisions
- Serve as an example of ethical decision-making and behavior to others
- Admit errors when they occur, without trying to conceal them
- Respect the basic dignity of others by treating them as one would wish to be treated

Collaboration: Students are to work alone and can neither give nor receive assistance on the individual projects or during the exams. Collaboration of any form on these items will result in a failing grade for the course. Students are encouraged and expected to collaborate, working together on all other aspects of the course, including homework, studying and review preparation for exams.

Courtesy and Respect: Students are expected to assist in maintaining a classroom environment which is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the instructor, students are prohibited from using cell phones. (Students are also prohibited from making offensive remarks, reading newspapers, sleeping or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a request to leave class and a loss of professionalism points.

Courtesy and Respect are essential ingredients to this course. We respect each other's opinions and respect their point of view at all times while in our class sessions. The use of profanity & harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, life style, race (ethnicity), religion, etc., violations of these rules will result in immediate dismissal from the course.

Accommodations for Disability: As stated in the Angelo State University Operating Policy and Procedure (OP 10.15 Providing Accommodations for Students with Disabilities), the Student Life Office is the designated campus department charged with the responsibility of reviewing and authorizing requests for reasonable accommodations based on a disability, and it is the student's responsibility to initiate such a request by contacting the Student Life Office at (325) 942-2191 or (325) 942-2126 (TDD/FAX) or by e-mail at Student.Life@angelo.edu to begin the process. The Student Life Office will establish the particular documentation requirements necessary for the various types of disabilities.

Student absence for religious holidays: As stated in the Angelo State University Operating Policy and Procedure (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to observe a religious holy day should make that intention known in writing to the instructor prior to the absence. A student who
is absent from classes for the observance of a religious holy day shall be allowed to take an examination or complete an assignment scheduled for that day within a reasonable time after the absence.

**Course Drop:** To view information about how to drop this course or to calculate important dates relevant to dropping this course, visit [http://www.angelo.edu/services/registrars_office/course_drop_provisions.php](http://www.angelo.edu/services/registrars_office/course_drop_provisions.php).

**Incomplete as a Course Grade:** As stated in the Angelo State University Operating Policy and Procedure (OP 10.11 Grading Procedures), the grade I is given when the student is unable to complete the course because of illness or personal misfortune. An I that is not removed before the end of the next long semester automatically becomes an F. A graduate student will be allowed one year to remove a grade of I before it automatically becomes an F. To graduate from ASU, a student must complete all I’s.

**Grade Appeal Process:** As stated in the Angelo State University Operating Policy and Procedure (OP 10.03 Student Grade Grievances), a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see Operating Procedure 10.03 at: [http://www.angelo.edu/content/files/14196-op-1003-grade-grievance](http://www.angelo.edu/content/files/14196-op-1003-grade-grievance).

**Appendix A – Instructions for Written Submissions**

Students will have to prepare written responses either outside of or during the class period. The discussion that follows describes what is expected when preparing all written submissions required in this course – whether accomplished outside or inside the class.

In a written communication, you will be graded based on both technical content and writing skills. Technical content will be evaluated for helpfulness and relevance. Writing skills will be evaluated for development, organization, and tone (i.e., it must be professionally appropriate). Grading will be based on the following seven attributes: thesis sentence, main ideas, support ideas, punctuation, sentence structure, conciseness, and clarity. Do not use tables, bullet point lists, or other non-standard formatting.

One’s response should answer the question and **directly** address the issues raised by the question. A concise, to the point, well thought-out, and well written response is appropriate. This is a student’s opportunity to show how much is known, how well one can think, and how well one can communicate in written form. Complete, well-designed, meaningful sentences will be expected.

The AICPA outlines its communication recommendations as:

- Response must be on topic
- Address the concept not just state the concept
- Clearly identifiable thesis statement
- Develop main ideas
- Develop support ideas
- Watch fragments and run-on sentences
- Watch missing final punctuation and commas
- Watch spelling errors (use spell checker)

The thesis sentence of a composition establishes its main position or proposition. This thesis is what is to be supported by the subsequent arguments presented, for example, the reasons for requiring a given method of accounting.

The communication should be carefully organized according to the main ideas presented. For example, a communication about accounting for certain investments in debt and equity securities might be organized into four
sections: trading securities, held-to-maturity securities, available-for-sale, and transfers among investment categories.

As part of the logical structure of the overall communication, supporting ideas and facts should be presented to reinforce each main idea stated. For example, to support the main idea that transfers among investment categories are at fair value, the writer should provide detail about the accounting for transfers between specific pairs of categories, e.g., from trading to available-for-sale.

**Tentative Course Schedule:** Any changes will be posted in on-line schedule of Blackboard.