ACCT 3305 – Accounting Information Systems

Course Description/Overview

Analysis, design, and applications of accounting information systems with consideration of related internal control issues and management use of information.

Prerequisite Knowledge
BCIS 1305 and ACCT 3303

Course Technology
We will be using Blackboard for retrieving course materials and submitting assignments. QuickBooks Pro will also be utilized. A publisher-provided online homework system is used to input assignments related to the Systems Understanding Aid and QuickBooks.

You should have a working knowledge of Microsoft Office products such as Word, Excel, and PowerPoint. You should also have a basic understanding of online discussion forums.

Class Meeting Times
This course is a hybrid course. Our class meetings are scheduled for Tuesdays and Thursdays from 3:30 PM – 4:45 PM in RASS 225. Please see the Course Schedule for the class meeting dates.

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

Ms. Jenny Davis, MBA, CPA
Instructor
Department of Accounting, Economics and Finance

Office: RAS 255
Phone: 325-486-6467 (office)
E-Mail: jdavis@angelo.edu
Office Hours: Tuesdays & Thursdays 4:45 PM – 7:15 PM
Course Objectives

Learning Objectives/Assessment Methods:
The AICPA has developed a framework of core competencies for those entering the accounting profession. These competencies are grouped into Accounting, Professional, and Business Categories. Feel free to visit this link for more details and discussion of these categories and competencies within each category.

Whereas the Professional and Business Competencies apply to all business courses (for example, the professional competency of communication), Accounting Competencies are more course-specific. These Accounting Competencies are used by the Department of Accounting to assess student learning outcomes and determine future courses of action for ensuring students obtain these competencies.

This course will place a major emphasis on helping students acquire and develop two specific AICPA Accounting Competencies. These are listed below as described by the AICPA. These competencies will be formally assessed through the completion of the Systems Understanding Aid project and QuickBooks materials.

1. Systems and Process Management
   
   Identify the appropriate businesses processes and system(s), related frameworks and controls to assist in the design and use of systems for efficient and effective operations.

2. Technology and Tools
   
   Identify and utilize relevant technology and tools to analyze data, efficiently and effectively perform assigned tasks as well as support other competencies.

Course Textbook and Required Readings

Authors: Arens & Ward
Armond Dalton Publishing
ISBN 9780912503578

Authors: Arens, Ward, & Borsum
Armond Dalton Publishing
ISBN 9780912503714

You can order the System Understanding Aid and the Computerized Accounting using QuickBooks as a bundle for $146.00 plus shipping at http://www.armonddalton.com/. Click on Order Textbooks then select Student Orders.
# Grading Policies

This course employs the following to measure student learning:

<table>
<thead>
<tr>
<th>Grade Calculations</th>
<th>Points</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systems Understanding Aid (SUA) Quizzes &amp; Completed Project</td>
<td>500</td>
<td>Various - see course schedule.</td>
</tr>
<tr>
<td>QuickBooks Assignments</td>
<td>500</td>
<td>Various - see course schedule.</td>
</tr>
</tbody>
</table>

SUA Quizzes & Completed Project 500 points
QuickBooks Assignments 500 points
Total 1,000 points

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%
D = 60 – 69%
F = 59% and below.

**Response Time**
Items not automatically graded will be graded and returned one week after the due date, except for the completed SUA projects. These will be returned when we reach Chapter 9 of our QuickBooks materials.

Responses to all messages will normally be within 24 hours Monday through Friday.

**Missed/Late Work**
As a general policy, assignments are required to be completed as scheduled. I do not accept late work except for documented emergencies.

**Participation/Absenteeism**
Regular and active participation is an essential and important aspect of any class. Absenteeism or non-communication will severely impact your success in this course. It is required that you complete each assignment by its due date.

Feel free to post assignment questions in the applicable discussion board forum. Many student questions and responses are applicable to the class.
Instructional Methodology
This is a hybrid course. The course materials will be delivered at our course meetings and via your Blackboard login for this class. Blackboard and the Armond Dalton grading system are used to access and submit the graded activities for our course.

Systems Understanding Aid
The Systems Understanding Aid (SUA) is a manual accounting system with its own instruction packet. It takes you through all the steps in an accounting system and illustrates most of the important documents. The objective is to apply previously learned accounting principles in relation to accounting transaction cycles and the accounting cycle while extending your knowledge of accounting information systems, business cycles, and internal controls. Please note that the project has many steps which must be completed before proceeding to the next and will take a considerable amount of time to complete, so you will need to plan accordingly.

The required assignments will be submitted via Blackboard and the online grading system provided by the publisher, Armond Dalton. Instructions will be given to students when this part of the course is reached.

QuickBooks Pro
Students will also learn to use QuickBooks Pro through completing the tutorials found in the Instructions book, which is Book 1 of 3 in the materials set. For most of the chapters, there are required assignments that consist of two parts. These assignments are found in the Student Problems and Cases book, which is Book 3 of 3 in the materials set. They will be submitted via the online grading system provided by the publisher, Armond Dalton. Instructions will be given to students when this part of the course is reached.

Course 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, which is in both print and web versions of the ASU Student Handbook.

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.

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.
**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

**Courtesy and Respect**

Courtesy and respect are essential ingredients to this course. We always respect each other’s opinions and respect others’ points of view while in our class sessions. The use of profanity and harassment of any form is strictly prohibited (Zero Tolerance), as are those remarks concerning one's ethnicity, life style, religion, etc., violations of these rules will result in appropriate disciplinary actions.

**Accommodations for Disability**

ASU is committed to the principle that no qualified individual with a disability shall, on the basis of disability, be excluded from participation in or be denied the benefits of the services, programs or activities of the university, or be subjected to discrimination by the university, as provided by the Americans with Disabilities Act of 1990 (ADA), the Americans with Disabilities Act Amendments of 2008 (ADAAA), and subsequent legislation.

Student Affairs 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 emailing studentservices@angelo.edu, or by contacting:

Mrs. Dallas Swafford  
Director of Student Development  
Office of Student Affairs  
University Center, Suite 112  
325-942-2047 Office  
325-942-2211 FAX  
Dallas.Swafford@angelo.edu

**Student absence for religious holidays**

As stated in the Angelo State University Operating Policy and Procedures (OP 10.19 Student Absence for Observance of Religious Holy Day), a student who intends to miss class 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, you can 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. For undergraduates, 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 Procedures (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, has experienced inequitable evaluation procedures, or inappropriate grading practices, 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 grade appeal 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.
### Course Outline

<table>
<thead>
<tr>
<th>Class Dates</th>
<th>Topic &amp; Assignment</th>
<th>Class Activities</th>
<th>Activities Due @ 11:59 PM CT</th>
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</thead>
<tbody>
<tr>
<td>T 1/15</td>
<td>meeting Introduction</td>
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<tr>
<td>R 1/17</td>
<td>meeting SUA - Project Overview</td>
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<tr>
<td>T 1/22</td>
<td>meeting SUA - Transactions</td>
<td></td>
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<tr>
<td>R 1/24</td>
<td>meeting SUA - Transactions</td>
<td></td>
<td></td>
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<tr>
<td>T 1/29</td>
<td>meeting SUA - Transactions</td>
<td></td>
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<tr>
<td>R 1/31</td>
<td>meeting SUA Quiz &amp; Month-End Overview</td>
<td>SUA Quiz: Transactions (100 points) - completed in class (BB)</td>
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<tr>
<td>T 1/29</td>
<td>meeting SUA - Transactions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R 1/31</td>
<td>meeting SUA Quiz &amp; Month-End Overview</td>
<td>SUA Quiz: Month-End (100 points) - completed in class (BB)</td>
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<tr>
<td>T 2/5</td>
<td>meeting SUA - Month-End Transactions</td>
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<tr>
<td>R 2/7</td>
<td>meeting SUA - Month-End Transactions</td>
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<tr>
<td>T 2/12</td>
<td>meeting SUA Quiz &amp; Year-End Overview</td>
<td>SUA Quiz: Month-End (100 points) - completed in class (BB)</td>
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<td>R 2/14</td>
<td>meeting SUA - Year-End Transactions</td>
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<td>T 2/19</td>
<td>meeting SUA - Year-End Transactions</td>
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<tr>
<td>R 2/21</td>
<td>meeting SUA - Year-End Transactions</td>
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<tr>
<td>T 2/26</td>
<td>meeting SUA Quiz &amp; QB Overview</td>
<td>SUA Quiz: Year-End (100 points) - completed in class (BB)</td>
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<tr>
<td>R 2/28</td>
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<td>Finish SUA</td>
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<td>T 3/5</td>
<td>meeting QB C1 &amp; C2</td>
<td>SUA Quiz: Completed Project (100 points) - completed in class (AD)</td>
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<td>R 3/7</td>
<td>meeting QB C2 Assignments</td>
<td>SUA Project (100 points) - turn in finished project</td>
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<td>T 3/19</td>
<td>meeting QB C3</td>
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<td>R 3/21</td>
<td>QB C3 Assignments</td>
<td>3/21: QB C2 Assignments - completed online (AD)</td>
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<td>T 3/26</td>
<td>meeting QB C4 &amp; C5</td>
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<td>R 3/28</td>
<td>QB C4 Assignments</td>
<td>3/28: QB C3 Assignments - completed online (AD)</td>
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<td>T 4/2</td>
<td>meeting QB C5 &amp; C6</td>
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<td>R 4/4</td>
<td>QB C6 Assignments</td>
<td>4/4: QB C4 Assignments - completed online (AD)</td>
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<td>T 4/9</td>
<td>meeting QB C7</td>
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<td>R 4/11</td>
<td>QB C7 Assignments</td>
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<td>T 4/16</td>
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<tr>
<td>R 4/18</td>
<td>QB C8 Assignments</td>
<td>4/18: QB C7 Assignments - completed online (AD)</td>
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<tr>
<td>T 4/23</td>
<td>meeting QB C9</td>
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<tr>
<td>R 4/25</td>
<td>QB C9 Assignments</td>
<td>4/25: QB C8 Assignments - completed online (AD)</td>
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<td>T 4/30</td>
<td>meeting QB C10</td>
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<tr>
<td>R 5/2</td>
<td>QB C10 Assignments</td>
<td>5/2: QB C9 Assignments - completed online (AD)</td>
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</tr>
<tr>
<td>R 5/9</td>
<td>meeting QB C10</td>
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