ACCT 3305 – Accounting Information Systems

Course Description/Overview

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

Course Goal Statement
In this course you will apply previously learned accounting principles and see how they relate to the accounting cycle and accounting transaction cycles, while extending your knowledge of accounting information systems, business cycles, and internal controls.

Prerequisite Knowledge
BCIS 1305 and ACCT 3303

Course Technology
QuickBooks 2019 (desktop version) will be utilized. We will be using Blackboard and publisher-provided online systems for retrieving course materials and submitting quizzes and assignments related to the Systems Understanding Aid and QuickBooks.

Class Meeting Times
Online. All activity and assignment due dates are according to Central Time (CT).

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: 325-486-6498 (office)
E-Mail: jdavis@angelo.edu

Virtual Office Hours: By appointment.
Course Objectives

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.

Through completing the Systems Understanding Aid project and the QuickBooks activities, here are the specific applications of the course learning objectives:

1. The student will be able to prepare monthly journal entries and their supporting documents.
2. The student will be able to complete the month-end procedures and their supporting documents.
3. The student will be able to complete the year-end procedures, including the preparation of adjusting entries and financial statements.
4. The student will be able to use QuickBooks to complete the monthly, month-end, and year-end accounting activities.
5. The student will be able to find and correct errors in completed accounting documents and transactions.
Assessment Methods

**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. Your completed project will also be submitted for grading.

**QuickBooks 2019 (desktop version)**
Your understanding of QuickBooks 2019 (desktop version) will be assessed by the completion of chapter quizzes, chapter assignments, and two exams.

**Course Textbook and Required Readings**

Textbook information:

Authors: Arens & Ward  
Book title: Systems Understanding Aid, 9th edition  
Publisher: Armond Dalton Publishing  
ISBN: 9780912503578

Author: Williams  
Book title: Computerized Accounting with QuickBooks 2019 Desktop Version  
Publisher: Cambridge Business Publishers  
ISBN: 9781618533265

myBusinessCourse access (accompanies QuickBooks text)

Other readings will be assigned in a timely manner as needed and will be provided to you as PDF, in MS Word format, or as a link to an online resource.
Grading Policies

This course employs the following to measure student learning:

<table>
<thead>
<tr>
<th>Grade Calculations</th>
<th>Point Value (Percent of Grade)</th>
<th>Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systems Understanding Aid (SUA) Quiz: Transactions</td>
<td>100 points (10%)</td>
<td>Monday, June 8</td>
</tr>
<tr>
<td>Systems Understanding Aid (SUA) Quiz: Month-End</td>
<td>100 points (10%)</td>
<td>Monday, June 15</td>
</tr>
<tr>
<td>Systems Understanding Aid (SUA) Quiz: Year-End</td>
<td>100 points (10%)</td>
<td>Monday, June 22</td>
</tr>
<tr>
<td>Systems Understanding Aid (SUA) Quiz: Completed Project</td>
<td>100 points (10%)</td>
<td>Friday, June 26</td>
</tr>
<tr>
<td>Systems Understanding Aid (SUA) Completed Project</td>
<td>100 points (10%)</td>
<td>Monday, June 29</td>
</tr>
<tr>
<td>QuickBooks Chapter Quizzes (8)</td>
<td>80 points (8%)</td>
<td>Various - see Course Outline</td>
</tr>
<tr>
<td>QuickBooks Assignments (8)</td>
<td>320 points (32%)</td>
<td>Various - see Course Outline</td>
</tr>
<tr>
<td>QuickBooks Midpoint Exam</td>
<td>50 points (5%)</td>
<td>Friday, July 10</td>
</tr>
<tr>
<td>QuickBooks Final Exam</td>
<td>50 points (5%)</td>
<td>Friday, July 24</td>
</tr>
</tbody>
</table>

SUA Quizzes & Completed Project 500 points
QuickBooks Quizzes, Assignments, & Exams 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

Extra Credit Opportunities
For the first three SUA quizzes, you can correct your missed questions. For each missed question accurately corrected, I will give you half of the missed points back.
Where are my grades?
All grades will be posted in the Blackboard gradebook. Once you are logged into our Blackboard course, you will see “My Grades” in the left margin.

Response Time
The best way to get in touch with me is via email. I do my best to respond to all emails and voicemails within 24 hours including the weekend. Please allow 24 hours before emailing or calling me a second time about the same issue.

Items not automatically graded will be graded and posted one week after the due date, except for the completed SUA projects. These will be graded before the course ends.

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 that must be reported to me within 48 hours of the assignment’s due date. There will be no makeup exams given.

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 11:59 PM CT on the due date.

Final Exam
The final exam is worth 50 points and will cover QuickBooks Chapters 1-8. It is due Friday, July 24.

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.

Plagiarism

Plagiarism is a serious topic covered in ASU’s Academic Integrity policy in the Student Handbook. Plagiarism is the action or practice of taking someone else’s work, idea, etc., and passing it off as one’s own. Plagiarism is literary theft.

In your discussions and/or your papers, it is unacceptable to copy word-for-word without quotation marks and the source of the quotation. It is expected that you will summarize or paraphrase ideas giving appropriate credit to the source both in the body of your paper and the reference list.
Papers are subject to be evaluated for originality via Turnitin. Resources to help you understand this policy better are available at the ASU Writing Center.

**Copyright Policy**

Students officially enrolled in this course should make only one printed copy of the given articles and/or chapters. You are expressly prohibited from distributing or reproducing any portion of course readings in printed or electronic form without written permission from the copyright holders or publishers.

**Code of Ethics**

Students, faculty, administrators and professional staff of the Norris-Vincent 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 respect each other's opinions and respect others’ points of view at all times 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, lifestyle, 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

**Title IX**

Angelo State University is committed to providing and strengthening an educational, working, and living environment where students, faculty, staff, and visitors are free from sex discrimination of any kind. In accordance with Title VII, Title IX, the Violence Against Women Act (VAWA), the Campus Sexual Violence Elimination Act (SaVE), and other federal and state laws, the University prohibits discrimination based on sex, which includes pregnancy, and other types of Sexual Misconduct. Sexual Misconduct is a broad term encompassing all forms of gender-based harassment or discrimination and unwelcome behavior of a sexual nature. The term includes sexual harassment, nonconsensual sexual contact, nonconsensual sexual intercourse, sexual assault, sexual exploitation, stalking, public indecency, interpersonal violence (domestic violence or dating violence), sexual violence, and any other misconduct based on sex.
You are encouraged to report any incidents involving sexual misconduct to the Office of Title IX Compliance and the Director of Title IX Compliance/Title IX Coordinator, Michelle Boone, J.D. You may submit reports in the following manner:

- Online: www.angelo.edu/incident-form
- Face to Face: Mayer Administration Building, Room 210
- Phone: 325-942-2022
- Email: michelle.boone@angelo.edu

Note, as a faculty member at Angelo State, I am a mandatory reporter and must report incidents involving sexual misconduct to the Title IX Coordinator. Should you wish to speak to someone in confidence about an issue, you may contact the University Counseling Center (325-942-2371), the 24-Hour Crisis Helpline (325-486-6345), or the University Health Clinic (325-942-2171).

For more information about resources related to sexual misconduct, Title IX, or Angelo State’s policy please visit: www.angelo.edu/title-ix.

**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](http://www.angelo.edu/content/files/14196-op-1003-grade-grievance).
## Course Outline

<table>
<thead>
<tr>
<th>Module</th>
<th>Start Date</th>
<th>Topic &amp; Assignment</th>
<th>Due @ 11:59 PM CT (unless noted)</th>
</tr>
</thead>
<tbody>
<tr>
<td>M1 SUA</td>
<td>Monday, June 1</td>
<td>SUA Transactions</td>
<td>SUA Transactions Quiz due Monday, June 8 (BB)</td>
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<tr>
<td></td>
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<td>SUA Transactions Quiz Corrections due Wednesday, June 10 (BB)</td>
</tr>
<tr>
<td>M2 SUA</td>
<td>Tuesday, June 9</td>
<td>SUA Month-End</td>
<td>SUA Month-End Quiz due Monday, June 15 (BB)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SUA Month-End Quiz Corrections due Wednesday, June 17 (BB)</td>
</tr>
<tr>
<td>M3 SUA</td>
<td>Tuesday, June 16</td>
<td>SUA Year-End</td>
<td>SUA Year-End Quiz due Monday, June 22 (BB)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>SUA Year-End Quiz Corrections due Wednesday, June 24 (BB)</td>
</tr>
<tr>
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<td></td>
<td>SUA Completed Project Quiz due Friday, June 26 (AD)</td>
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<td></td>
<td>Completed SUA Project due Monday, June 29</td>
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<tr>
<td></td>
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<td></td>
<td>Mailed in: Postmarked no later than Monday, June 29</td>
</tr>
<tr>
<td>M4 QB</td>
<td>Tuesday, June 23</td>
<td>QB Chapters 1 &amp; 2</td>
<td>QB C1 &amp; C2 Assignments due Monday, June 29 (mBC)</td>
</tr>
<tr>
<td>M5 QB</td>
<td>Tuesday, June 30</td>
<td>QB Chapters 3 &amp; 4</td>
<td>QB C3 &amp; C4 Assignments due Wednesday, July 8 (mBC)</td>
</tr>
<tr>
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<td></td>
<td>QB Midpoint Exam due Friday, July 10 (mBC)</td>
</tr>
<tr>
<td>M6 QB</td>
<td>Thursday, July 9</td>
<td>QB Chapters 5 &amp; 6</td>
<td>QB C5 &amp; C6 Assignments due Wednesday, July 15 (mBC)</td>
</tr>
<tr>
<td>M7 QB</td>
<td>Thursday, July 16</td>
<td>QB Chapters 7 &amp; 8</td>
<td>QB C7 &amp; C8 Assignments due Wednesday, July 22 (mBC)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>QB Final Exam due Friday, July 24 (mBC)</td>
</tr>
</tbody>
</table>