

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 2020 (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.

The necessary QuickBooks software is installed on the computers in RAS 225 and on select computers in the MCS Lab. Intuit Education provides students a license for a free 5-month trial access of the software that you can download on your personal computer. This trial version is Windows based.

If campus resources become inaccessible during the semester, you must have a backup plan in place in order to complete the QuickBooks portion of this course.

Class Meeting Times

This is an asynchronous online course. 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

E-Mail: jenny.davis@angelo.edu

Virtual Office Hours (via Zoom): By appointment. Please schedule appointments at least 24 hours in advance.

I am available for appointments during these times (CT):

M, T, R: 11:00 AM-1:30 PM

W: 12:00 PM-1:30 PM

F: 11:00 AM-1:00 PM

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 quizzes will be completed via Blackboard and the online grading system provided by the publisher, Armond Dalton. Your completed project will also be submitted for grading.

QuickBooks 2020 (desktop version)

Your understanding of QuickBooks 2020 (desktop version) will be assessed by the completion of chapter quizzes, homework quizzes over your completed homework assignments, and two exams.

Course Textbook and Required Readings

Textbook information:

Authors: Arens & Ward
 Book title: Systems Understanding Aid, 10th edition
 Publisher: Armond Dalton Publishing
 ISBN: 9780912503752

For the Systems Understanding Aid, we are using a physical packet. You cannot use an electronic version.

Author: Williams
 Book title: Computerized Accounting with QuickBooks 2020 Desktop Version
 Publisher: Cambridge Business Publishers
 ISBN: 9781618533647

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:

Grade Calculations	Point Value (Percent of Grade)	Due
Systems Understanding Aid (SUA) Quiz: Monthly Transactions	100 points (10%)	Quiz due Tuesday, 9/7 Corrections due Sunday, 9/12
Systems Understanding Aid (SUA) Quiz: Month-End Procedures	100 points (10%)	Quiz due Friday, 9/17 Corrections due Tuesday, 9/21
Systems Understanding Aid (SUA) Quiz: Year-End Procedures	100 points (10%)	Quiz due Tuesday, 9/28 Corrections due Sunday, 10/3
Systems Understanding Aid (SUA) Quiz: Completed Project	100 points (10%)	Quiz due Wednesday, 10/6
Systems Understanding Aid (SUA) Completed Project	100 points (10%)	Project due Friday, 10/8
QuickBooks Chapter Quizzes (8)	80 points (8%)	Various - see Course Outline
QuickBooks Homework Quizzes (8)	320 points (32%)	Various - see Course Outline
QuickBooks Midpoint Exam	50 points (5%)	Friday, 11/5
QuickBooks Final Exam	50 points (5%)	Thursday, 12/9

SUA Quizzes & Completed Project	500 points
<u>QuickBooks Quizzes, Assignments, & Exams</u>	<u>500</u> 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. You can view your quiz attempt to see what needs to be corrected after its due date passes.

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

I respond to messages within one business day. Messages received on Friday will be answered the following Monday. Messages received on holidays will be answered the next business day.

Please allow one business day to pass 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 Thursday, December 9.

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 other 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 Miller, 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.miller@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/registrar_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

Module	Start Date	Topic/Quiz/Exam	Due @ 11:59 PM CT (unless noted)
M1 SUA	Monday, August 23	SUA Monthly Transactions	
		SUA Monthly Transactions Quiz	Quiz due Tuesday, September 7 (BB)
			Corrections due Sunday, September 12 (BB)
M2 SUA	Wednesday, September 8	SUA Month-End Procedures	
		SUA Month-End Procedures Quiz	Quiz due Friday, September 17 (BB)
			Corrections due Tuesday, September 21 (BB)
M3 SUA	Saturday, September 18	SUA Year-End Procedures	
		SUA Year-End Procedures Quiz	Quiz due Tuesday, September 28 (BB)
			Corrections due Sunday, October 3 (BB)
		SUA Completed Project Quiz	Quiz due Wednesday, October 6 (AD)
		SUA Completed Project	Project due Friday, October 8
			On campus: Delivered before 12:00 PM (AEF Office)
			By mail: Postmarked no later than Friday, October 8
M4 QB	Tuesday, October 5	QB Introduction	
		QB C1	QB C1 Quizzes Monday, October 11 (mBC)
M5 QB	Tuesday, October 12	Service Companies	
		QB C2	QB C2 Quizzes Due Monday, October 18 (mBC)
	Tuesday, October 19	QB C3	QB C3 Quizzes Due Monday, October 25 (mBC)
	Tuesday, October 26	QB C4	QB C4 Quizzes Due Monday, November 1 (mBC)
		Midpoint Exam: QB Chapters 1-4	Exam due Friday, November 5 (mBC)
M6 QB	Tuesday, November 2	Merchandising Companies	
		QB C5	QB C5 Quizzes Due Monday, November 8 (mBC)
	Tuesday, November 9	QB C6	QB C6 Quizzes Due Monday, November 15 (mBC)
	Tuesday, November 16	QB C7	QB C7 Quizzes Due Monday, November 22 (mBC)
M7 QB	Tuesday, November 23	Paying Employees	
		QB C8	QB C8 Quizzes Due Friday, December 3 (mBC)
		Final Exam: QB Chapters 1-8	Exam due Thursday, December 9 (mBC)