Course   **ACCT 6343-001 Accounting Information Systems**
Term   Fall 2012 (08/27/2012 – 12/19/2012)
Class times   Tuesdays / Thursdays, 1:00pm – 2:15pm
Classroom   JSOM 1.217

Professor's Contact Information

Professor	Mary Beth Goodrich, MBA, CPA, CIA, CISA, SAP Certified Associate
Office Phone	(972) 883-4775 (Voice Mail)
Other Phone	(214) 282-2156 (urgent or time sensitive – text or call)
Email Address	goodrich@utdallas.edu
Best way to contact me	www.elearning.utdallas.edu (email or discussion postings)
Fax Number	(972) 883-6811
Office Location	SM 4.220
Office Hours	Tuesdays, 10:30am – 12:30pm or by appointment
Teaching Assistant	Diane Henry
TA Office Location	JSOM 4.501
TA Office Hours	Tuesdays, 11:15am – 4:15pm; Wednesdays / Thursdays, 12:00pm - 5:00pm
SAP / Lab Assistant	Yingyue (Phyllis) Yang
SAP-related help Office Hours / Location	Tuesdays; 1:30pm – 4:30pm – JSOM 3.216 Thursdays, 1:30pm – 4:30pm – JSOM 4.418

General Course Information

Pre-requisites, Co-requisites, & other restrictions	Required: ACCT 6201 and ACCT 6202 or course(s) equivalent to undergraduate accounting principles. Basic knowledge of financial and managerial accounting is essential. Basic computer proficiency is essential.
Course Description	This course will examine the design, control and operation of accounting information systems in a computerized organizational environment with a strong business process orientation. The accounting information system is at the heart of a company's enterprise systems. To this end, an understanding and appreciation of accounting information systems is critical to successfully managing, auditing and developing systems to support today's evolving business environment. This course offers a focused look at accounting information systems as part of enterprise resource planning systems, with a focus on SAP and other comparable enterprise systems to demonstrate concepts. Three key themes throughout the course are enterprise systems, eBusiness and internal control and how these components can positively impact the overall success of a company and a company's use of their accounting information system. Students will also receive hands-on experience with the SAP accounting system as a case study.
Learning Outcomes	The main learning objectives are: • Explain the impact of enterprise systems, e-business and internal control on modern accounting information systems and what is next related to accounting information systems. • Explain the integration of accounting with the business side of an integrated accounting information system. Describe the roles of accountants related to accounting information systems and of accounting information and information technology in today's business environment. Describe the impact of accounting information systems and the power of integrated accounting information systems such as SAP on managerial decision-making, as well as organizational competitiveness. Explain modern practice in designing accounting information

systems and mainstream use of ERP (enterprise resource planning) systems, such as SAP, and what is next related to accounting systems and enterprise systems.

- Explain and describe the accounting systems development lifecycle (SDLC) and what happens in each stage of the SDLC. Define and explain business processes, the accounting elements within business processes, and related internal control.
- Be able to explain the use of the chart of accounts and general ledger and how the business transactions of a company feed into the general ledger and use of financial information for external financial reporting to assist stakeholders in assessing the financial status of the organization and help a company make decisions through the process of business reporting.
- Understand internal controls, business process analysis and assessment of whether an accounting information system as part of the overall systems of an organization is operating efficiently and effectively and provides reliable financial information, while maintaining compliance to laws and regulations.
- Understand and apply basic tools such as flowcharting, business modeling, and control matrices as tools for understanding, explaining, and designing accounting information systems with a business process approach and a focus on adding value through identifying the information needs of decision makers and building systems to support those needs effectively and efficiently, while ensuring proper control.

This course is a stepping stone for other advanced enterprise systems courses such as AIM 6338: Accounting Systems Integration and Configuration with SAP (offered on-line and classroom – eligible as a CPA course for TSBPA), MIS 6319: Enterprise Resource Computing (on-line and classroom), MIS 6309: SAP BW, and other courses that are part of the Enterprise Systems (SAP) concentration. See http://sapusersgroup.com/ for more details.

Required Texts & Materials	**Accounting Information Systems** (9th Edition) by Gelinas, Dull and Wheeler (South-Western Cengage Learning, 2012). ISBN: 978-0-538-46931-9. *SAP 6.04 GUI Client Software -* Each student will be given free access to SAP ECC 6.04 to use for class projects. This system requires students use the computer lab or install a GUI client software package to be installed on each student's PC or MAC that will also be provided free of charge. PLEASE NOTE THAT USE WITH A MAC IS NOT RECOMMENDED. Instructions for downloading this client software will be available in eLearning and announced in class.
Suggested Texts, Readings, & Materials	- It is important to know your career direction. Research the following: http://jindal.utdallas.edu/som/academic-areas/accounting/careers-in-accounting/ - For students interested in topics in this course / accounting systems: Recommend considering the ENTERPRISE SYSTEMS CONCENTRATION. Please set up a meeting with Professor Goodrich during office hours or on GENBOOK to discuss this if you are interested in careers in accounting systems.

Academic Calendar

This course outline should serve as your guideline for where you should be in the completion of the materials for this course. All course information will be posted in eLearning and it is your responsibility to keep up with the material and submit materials as requested by the time requested.

Week Starting	Unit	Topics	What you need to do - Reading / Assignments and Other Activities
1- 8/28 8/30	1	Syllabus / Ice Breaker Overview of Accounting Information Systems Overview of SAP / Loading SAP GUI	Get to know your classmates. Chapter 1
2- 9/4 9/6	2	Enterprise Systems Contrasted to Traditional Automated and Manual Accounting Information Systems Accounting Systems Development Life Cycle (SDLC) "PADIO" Part I: Systems Planning and Analysis Part II: Systems Implementation & Operation Accounting Integration (SAP / ERP) Project	Chapter 2 Chapter 17
3- 9/11 9/13	3	General Database Concepts Different Approaches to Business Process Modeling with a focus on Semantic Modeling and REA Modeling / ER Diagrams	Chapter 6
4 9/18 9/20	4	Documentation Techniques – Flowcharting, DFDs, and other techniques – with a focus on Flowcharting Project Work	Chapter 4
5 9/25 9/27	5	Fraud, Ethics and Internal Control Internal Control and its role in Accounting and Business and Accounting Information Systems Development – COSO, ERM, Sarbanes-Oxley, and other guidelines that impact the focus on internal control	Chapter 7 **SAP / ERP Project Due 9/27** Take the Module 1 Self-Quizzes
6 10/2		**Exam #1**	
10/4		Controlling Information Systems and IT Processes Project Work/Other Topics TBD	Chapter 8
7 10/9 10/11	6	Controlling Information Systems and IT Processes Business Process Controls (Application Controls) and Control Matrices	Chapter 8 Chapter 9
8 10/16 10/18	7	Sales / Collection Process Sales Process - Order Entry / Sales Process Collection Process – Billing / Accounts Receivable / Cash Receipts Discuss Project	Chapter 10 Chapter 11

9 **10/23** **10/25**	**8**	Acquisition / Payment Process Part A: Purchases Part B: Accounts Payable / Cash Disbursements Process	Chapter 12 Chapter 13
10 **10/30** **11/1**	**9**	Acquisition / Payment Process (cont.) Part C: Human Resources Business Processes and Payroll, Fixed Assets, Financing	Chapter 14 Take Module 2 Self-Quizzes
11 **11/6**		**Exam #2**	
11 **11/8**	**10**	The Conversion (or Production) Cycle	Chapter 15
12 **11/13** **11/15**	**11**	E-Business Accounting Systems Project Work	Chapter 3 **Accounting Systems Project Due 11/15**
13 **11/20** **11/22**		Thanksgiving - No Class all Week!	Enjoy!
14 **11/27** **11/29**	**11**	General Ledger, Financial Reporting, and Management Reporting Systems A question for you: What's next in accounting information systems?	Chapter 16 Take Module 3 Self-Quizzes
15 **12/4** **12/6**		**Continuation of Materials / Review for Final** **Class reflection and wrap-up.**	
16 **12/11**		**Test #3 (non-cumulative)**	

Course Policies

Grading (credit) Criteria	**Weights / Grade Breakdown**

	Points
Accounting Systems Integration (SAP / ERP) Project	50
Accounting Systems Project	100
Exam #1	100
Exam #2	100
Exam #3	100
TOTAL POINTS	**450**

Grading criteria

Scaled Score		Letter Equivalent
100 - 90%	450 - 410	A
89 – 80%	409 - 365	B
79 – 70%	319 - 315	C
Below 69%	Less than 315	F

Grades of "-" or will be used in borderline situations using the above grading scale. In order to achieve a grade without a "-" you will need to be in the above ranges.

Accessing Grades
Students can check their grades by clicking "My Grades" under Course Tools after the grade for each assessment task is released.

Make-up Exams	N/A
Extra Credit	N/A
Late Work	Assignments will be posted on eLearning with due dates. All assignments should be completed and turned in on time. **Late assignments will NOT be accepted.**
Special Assignments	**Other Class Learning Opportunities:** • Students have the opportunity to join the UTD SAP Users' Group and attend events. There is a $25.00 fee to be a lifetime member. See the website for details: http://sapusersgroup.com/ • Students have the opportunity to join the UTD IIA/ISACA Student Chapter and attend sponsored events. See http://som.utdallas.edu/iaep for more details on the Internal Auditing Education Partnership program. • Students have the opportunity to attend local Information Systems Audit and Control Association (ISACA) North Texas Chapter meetings at reduced rates.**ISACA North Texas Chapter Meetings – www.isacantx.org**. The ISACA North Texas Chapter meetings are recommended attendance and available at a discounted rate of $10 for students. UTD Student Chapter members may also be able to attend free – see Mark Salamasick for more details. You need to register on their website ahead of time to attend these meetings.
Class Attendance	Class attendance is extremely important to gain a full understanding of the material and assignments.
Classroom Citizenship	We will make use of eLearning for class assignments. In addition, participation in discussions in class is highly encouraged and is the best way to learn as many of you bring varied backgrounds to class. We will allow time in class for common questions of the group. In addition, students are encouraged to use the eLearning

	Discussion Board to communicate among other students in the class. This is a very good way for all to learn and get answers to questions quickly.
Field Trip Policies	N/A
Student Conduct and Discipline	The University of Texas System and The University of Texas at Dallas have rules and regulations for the orderly and efficient conduct of their business. It is the responsibility of each student and each student organization to be knowledgeable about the rules and regulations which govern student conduct and activities. General information on student conduct and discipline is contained in the UTD publication, *A to Z Guide*, which is provided to all registered students each academic year. The University of Texas at Dallas administers student discipline within the procedures of recognized and established due process. Procedures are defined and described in the *Rules and Regulations, Board of Regents, The University of Texas System, Part 1, Chapter VI, Section 3*, and in Title V, Rules on Student Services and Activities of the university's *Handbook of Operating Procedures*. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations (SU 1.602, 972/883-6391). A student at the university neither loses the rights nor escapes the responsibilities of citizenship. He or she is expected to obey federal, state, and local laws as well as the Regents' Rules, university regulations, and administrative rules. Students are subject to discipline for violating the standards of conduct whether such conduct takes place on or off campus, or whether civil or criminal penalties are also imposed for such conduct.

Academic Integrity	The faculty expects from its students a high level of responsibility and academic honesty. Because the value of an academic degree depends upon the absolute integrity of the work done by the student for that degree, it is imperative that a student demonstrate a high standard of individual honor in his or her scholastic work.
	
	 Scholastic dishonesty includes, but is not limited to, statements, acts or omissions related to applications for enrollment or the award of a degree, and/or the submission as one's own work or material that is not one's own. As a general rule, scholastic dishonesty involves one of the following acts: cheating, plagiarism, collusion and/or falsifying academic records. Students suspected of academic dishonesty are subject to disciplinary proceedings.
	
	 Plagiarism, especially from the web, from portions of papers for other classes, and from any other source is unacceptable and will be dealt with under the university's policy on plagiarism (see general catalog for details). This course will use the resources of turnitin.com, which searches the web for possible plagiarism and is over 90% effective.
	
	 Students in this course suspected of academic dishonesty are subject to disciplinary proceedings, and if found responsible, the following minimum sanctions will be applied:
	     1. Homework – Zero for the Assignment
	     2. Case Write-ups – Zero for the Assignment
	     3. Quizzes – Zero for the Quiz
	     4. Presentations – Zero for the Assignment
	     5. Group Work – Zero for the Assignment
	     6. Tests – F for the course
	
	 You are responsible to read all regulations at:

	http://www.utdallas.edu/judicialaffairs/index.html
Email Use	The University of Texas at Dallas recognizes the value and efficiency of communication between faculty/staff and students through electronic mail. At the same time, email raises some issues concerning security and the identity of each individual in an email exchange. The university encourages all official student email correspondence be sent only to a student's U.T. Dallas email address and that faculty and staff consider email from students official only if it originates from a UTD student account. This allows the university to maintain a high degree of confidence in the identity of all individual corresponding and the security of the transmitted information. UTD furnishes each student with a free email account that is to be used in all communication with university personnel. The Department of Information Resources at U.T. Dallas provides a method for students to have their U.T. Dallas mail forwarded to other accounts.
Withdrawal from Class	The administration of this institution has set deadlines for withdrawal of any college-level courses. These dates and times are published in that semester's course catalog. Administration procedures must be followed. It is the student's responsibility to handle withdrawal requirements from any class. In other words, I cannot drop or withdraw any student. You must do the proper paperwork to ensure that you will not receive a final grade of "F" in a course if you choose not to attend the class once you are enrolled.
Student Grievance Procedures	Procedures for student grievances are found in Title V, Rules on Student Services and Activities, of the university's *Handbook of Operating Procedures*. In attempting to resolve any student grievance regarding grades, evaluations, or other fulfillments of academic responsibility, it is the obligation of the student first to make a serious effort to resolve the matter with the instructor, supervisor, administrator, or committee with whom the grievance originates (hereafter called "the respondent"). Individual faculty members retain primary responsibility for assigning grades and evaluations. If the matter cannot be resolved at that level, the grievance must be submitted in writing to the respondent with a copy of the respondent's School Dean. If the matter is not resolved by the written response provided by the respondent, the student may submit a written appeal to the School Dean. If the grievance is not resolved by the School Dean's decision, the student may make a written appeal to the Dean of Graduate or Undergraduate Education, and the deal will appoint and convene an Academic Appeals Panel. The decision of the Academic Appeals Panel is final. The results of the academic appeals process will be distributed to all involved parties. Copies of these rules and regulations are available to students in the Office of the Dean of Students, where staff members are available to assist students in interpreting the rules and regulations.
Incomplete Grades	As per university policy, incomplete grades will be granted only for work unavoidably missed at the semester's end and only if 70% of the course work has been completed. An incomplete grade must be resolved within eight (8) weeks from the first day of the subsequent long semester. If the required work to complete the course and to remove the incomplete grade is not submitted by the specified deadline, the incomplete grade is changed automatically to a grade of **F**.
Disability Services	The goal of Disability Services is to provide students with disabilities educational opportunities equal to those of their non-disabled peers. Disability Services is located in room 1.610 in the Student Union. Office hours are Monday and Thursday, 8:30 a.m. to 6:30 p.m.; Tuesday and Wednesday, 8:30 a.m. to 7:30 p.m.; and Friday, 8:30 a.m. to 5:30 p.m.

	The contact information for the Office of Disability Services is: The University of Texas at Dallas, SU 22 PO Box 830688 Richardson, Texas 75083-0688 (972) 883-2098 (voice or TTY) Essentially, the law requires that colleges and universities make those reasonable adjustments necessary to eliminate discrimination on the basis of disability. For example, it may be necessary to remove classroom prohibitions against tape recorders or animals (in the case of dog guides) for students who are blind. Occasionally an assignment requirement may be substituted (for example, a research paper versus an oral presentation for a student who is hearing impaired). Classes enrolled students with mobility impairments may have to be rescheduled in accessible facilities. The college or university may need to provide special services such as registration, note-taking, or mobility assistance. It is the student's responsibility to notify his or her professors of the need for such an accommodation. Disability Services provides students with letters to present to faculty members to verify that the student has a disability and needs accommodations. Individuals requiring special accommodation should contact the professor after class or during office hours.
Religious Holy Days	The University of Texas at Dallas will excuse a student from class or other required activities for the travel to and observance of a religious holy day for a religion whose places of worship are exempt from property tax under Section 11.20, Tax Code, Texas Code Annotated. The student is encouraged to notify the instructor or activity sponsor as soon as possible regarding the absence, preferably in advance of the assignment. The student, so excused, will be allowed to take the exam or complete the assignment within a reasonable time after the absence: a period equal to the length of the absence, up to a maximum of one week. A student who notifies the instructor and completes any missed exam or assignment may not be penalized for the absence. A student who fails to complete the exam or assignment within the prescribed period may receive a failing grade for that exam or assignment. If a student or an instructor disagrees about the nature of the absence [i.e., for the purpose of observing a religious holy day] or if there is similar disagreement about whether the student has been given a reasonable time to complete any missed assignments or examinations, either the student or the instructor may request a ruling from the chief executive officer of the institution, or his or her designee. The chief executive officer or designee must take into account the legislative intent of TEC 51.911(b), and the student and instructor will abide by the decision of the chief executive officer or designee.
Off-Campus Instruction and Course Activities	Off-campus, out-of-state, and foreign instruction and activities are subject to state law and University policies and procedures regarding travel and risk-related activities. Information regarding these rules and regulations may be found at http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm. Additional information is available from the office of the school dean.

These descriptions and timelines are subject to change at the discretion of the Professor.