Course	**ACCT 4342 - Analysis and Design of Accounting Systems** **MIS 4342 - Analysis and Design of Accounting Systems**
Professor	Jennifer Johnson
Term	Fall 2013
Meetings	Sec 001 – Tue / Thur 11:30 – 12:45 JSOM 2.115

Professor's Contact Information

Office Phone	972-883-5912
Office Location	JSOM 4.420
Email Address	Jennifer.johnson@utdallas.edu NOTE: For communication related to coursework, please use eLearning.

Office Hours	Tuesday 1:30 – 2:30 Thursday 1:30 – 2:30 Or by appointment
Office Assistance	Office hours are provided each week for assistance if needed. These are not a substitute for attending class. I will not review course content with you due to missed classes. All email related to class work should be submitted through the eLearning system.
Teaching Assistant	Aaron Blankenship JSOM 2.710 Office Hours: TB Arb093020@utdallas.edu

General Course Information

Pre-requisites - Acct 3331 (Intermediate Accounting I) with a C or Better
Co-requisites - Acct 3332 (Intermediate Accounting II)

Course Description

Students are introduced to accounting system analysis and design tools and methods. The course emphasizes business processes, accounting transaction flows, internal control and accounting information systems as part of enterprise systems

Learning Outcomes

1. Evaluate the application of internal controls through flowcharting.
2. Gain a basic knowledge regarding business processes and related internal control within those processes
3. Gain knowledge of tools for understanding, explaining, and designing accounting information systems with a focus on adding value
4. Assist in your career preparedness through the use of critical & strategic thinking, computer skills, interpersonal and communication skills.

Required Texts & Materials

Textbook:

Accounting Information Systems – 8th edition
by: James A. Hall
Publisher: South-Western Cengage Learning
ISBN-978-1-111-97214-1

SAP GUI:

In order to complete your student project you must utilize SAP. Instructions to download the SAP GUI to your own computer (PC or MAC) will be provided to you in your eLearning course. Alternatively, you can access SAP via any UTD School of Management Computer lab. There is no additional software you

have to purchase. SAP is provided as part of your student account. Access instructions (student id, password, etc.) will be provided in eLearning by the instructor or teaching assistant.

This is a Communication-Enhanced Course (CEC)
CECs are courses in which you will strengthen your writing and speaking skills while you deepen your understanding of key material in your major. Studies and employers tell us that your ability to write clearly and speak well about topics in your field will strongly increase your chances of professional success. CECs will help you to develop as a professional communicator and demonstrate your abilities both to your instructor and to potential employers. You are STRONGLY encouraged to seek help with your speaking and writing at the Business Communication Center (http://bcc.utdallas.edu).

Other Materials:

- Scantron - #882
- #2 Pencil
- UTD ID
- Use of eLearning - Course materials will be posted here
- Use of Microsoft Excel
- Internet Access

Assignments & Academic Calendar
See last page of the syllabus for class schedule.

Course Policies

Grading Criteria: Points earned in this class will consist of the following:

	Total	% of Final Grade
Course Syllabus Quiz	5	1%
Assignments:		
Excel Communication:	40	10%
SAP Project	30	7%
AIS Project	40	10%
Tests		
Test #1	100	24%
Test #2	100	24%
Test #3	100	24%
Total Possible Points:	**415**	

Your final grade in this class will be determined as follows:

	Point Range	
Grade	**Low**	**High**
A+	399.0	415.0
A	386.0	398.5
A-	373.5	385.5
B+	357.0	373.0
B	344.5	356.5
B-	332.0	344.0
C+	315.5	331.5
C	303.0	315.0
C-	290.5	302.5
D+	274.0	290.0
D	261.5	273.5
D-	249.0	261.0
F	0	248.5

Exams
The exams will be non-cumulative, closed-book/notes. You will need an 882 Scantron & #2 pencil for all Exams. You will also need your **UTD ID** for each exam. . ***NOTE – if you arrive late for an exam and a student has already completed and turned in an exam, you will not be allowed to take the test and will be given a 0.***

Make-up Exams
Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. Excused absences may be given for verifiable medical or family emergencies. Written documentation must be provided for substantiation of the absence. Students who do not show up for an exam, and for whom prior arrangements have not been made will receive a score of 0. There is no guarantee that the level of difficulty of the make-up exam will be compatible to that of the original test. All make-up exams will be taken at a time determined by the instructor.

Project / Assignments
The projects or assignment referenced in the points above will be assigned in class. Details and instructions will be posted on eLearning and reviewed during class. Assignments are due at the **beginning** of class on the due date as outlined in the syllabus. **No Late Work is Accepted.**

Attendance
It is critical to your success in this class to attend the class and take notes during the lecture. You should read the course material **prior** to the class to help enhance your understanding. The course lecture will be available prior to each class for download and printing via eLearning. There will be no use of cell phones, or texting during class.

Extra Credit
There will be no extra credit available

Late Work
Late work is not accepted.

Suggested Homework
As appropriate, exercises from the text may be assigned for further reinforcement of the topics discussed. Answers to selected assignments will be posted on eLearning.

Classroom Citizenship
All students should respect each person's right to learn and attend this class. Please refrain from surfing, texting and cell phone use during class.

Field Trip Policies Off-Campus Instruction & 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 the website address http://www.utdallas.edu/BusinessAffairs/Travel_Risk_Activities.htm. Additional information is available from the office of the school dean. There are no field trips associated with this class.

Technical Support
If you experience any problems with your UTD account you may send an email to: assist@utdallas.edu or call the UTD Computer Helpdesk at 972-883-2911.

Student Conduct & 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.

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* of the Board of Regents of the University of Texas System, *Part 1, Chapter VI, Section 3*, and in Title V, *Rules on Student Services and Activities of the Course Syllabus Page 8, 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 (SSB 4.400, 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 and administration of the School of Management expect from our 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. We want to establish a reputation for the honorable behavior of our graduates, which extends throughout their careers. Both your individual reputation and the school's reputation matter to your success.

The Judicial Affairs website lists examples of academic dishonesty. Dishonesty includes, but is not limited to cheating, plagiarism, collusion, facilitating academic dishonesty, fabrication, failure to contribute to a collaborative project and sabotage. Some of the ways students may engage in academic dishonesty are:

- Coughing and/or using visual or auditory signals in a test;
- Concealing notes on hands, caps, shoes, in pockets or the back of beverage bottle labels;
- Writing in blue books prior to an examination;
- Writing information on blackboards, desks, or keeping notes on the floor;

- Obtaining copies of an exam in advance;
- Passing information from an earlier class to a later class;
- Leaving information in the bathroom;
- Exchanging exams so that neighbors have identical test forms;
- Having a substitute take a test and providing falsified identification for the substitute;
- Fabricating data for lab assignments;
- Changing a graded paper and requesting that it be re-graded;
- Failing to turn in a test or assignment and later suggesting the faculty member lost the item;
- Stealing another student's graded test and affixing one's own name on it;
- Recording two answers, one on the test form, one on the answer sheet;
- Marking an answer sheet to enable another to see the answer;
- Encircling two adjacent answers and claiming to have had the correct answer;
- Stealing an exam for someone in another section or for placement in a test file;
- Using an electronic device to store test information, or to send or receive answers for a test;
- Destroying or removing library materials to gain an academic advantage;
- Consulting assignment solutions posted on websites of previous course offerings;
- Transferring a computer file from one person's account to another;
- Transmitting posted answers for an exam to a student in a testing area via electronic device;
- Downloading text from the Internet or other sources without proper attribution;
- Citing to false references or findings in research or other academic exercises;
- Unauthorized collaborating with another person in preparing academic exercises.
- Submitting a substantial portion of the same academic work more than once without written authorization from the instructor.

http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-Basicexamples.html
Updated: August, 2011

Plagiarism on written assignments, especially from the web, from portions of papers for other classes, and from any other source is unacceptable.

During tests and quizzes, students in this section are not allowed to have with them any food or drinks, scratch paper, course materials, textbooks, notes, invisible ink pens, or electronic devices, including IPads, IPhones, IPods, MP3 Players, earphones, radios, smart phones, cameras, calculators, multi-function timepieces, or computers. When possible, students should sit in alternating seats, face forward at all times, and remove any clothing which might conceal eye movements, reflect images of another's work, or hide course material for copying. Exam proctors will monitor any communication or signaling between students by talking, whispering, or making sounds, or by using your hands, feet, other body movements, the test paper itself or your writing implement.

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 for all group members**
6. **Tests – F for the course**

These sanctions will be administered only after a student has been found officially responsible for academic dishonesty, either through waiving their right for a disciplinary hearing, or being declared responsible after a hearing administered by Judicial Affairs and the Dean of Student's Office .

In the event that the student receives a failing grade for the course for academic dishonesty, the student is not allowed to withdraw as a way of preventing the grade from being entered on their record. Where a

student receives an F in a course and chooses to take the course over to improve their grade, the original grade of F remains on their transcript, but does not count towards calculation of their GPA.

The School of Management also reserves the right to review a student's disciplinary record, on file with the Dean of Students, as one of the criteria for determining a student's eligibility for a scholarship.

Judicial Affairs Procedures

Under authority delegated by the Dean of Students, a faculty member who has reason to suspect that a student has engaged in academic dishonesty may conduct a conference with the student in compliance with the following procedures:

(i) the student will be informed that he/she is believed to have committed an act or acts of academic dishonesty in violation of University rules;
(ii) the student will be presented with any information in the knowledge or possession of the instructor which tends to support the allegation(s) of academic dishonesty;
(iii) the student will be given an opportunity to present information on his/her behalf;
(iv) after meeting with the student, the faculty member may choose not to refer the allegation if he/she determines that the allegations are not supported by the evidence; or
(v) after meeting with the student, the faculty member may refer the allegations to the dean of students along with a referral form and all supporting documentation of the alleged violation. Under separate cover, the faculty member should forward the appropriate grade to be assessed if a student is found to be responsible for academic dishonesty;
(vi) the faculty member may consult with the dean of students in determining the recommended grade;
(vii) the faculty member must not impose any independent sanctions upon the student in lieu of a referral to Judicial Affairs;
(viii) the faculty member may not impose a sanction of suspension or expulsion, but may make this *recommendation* in the referral documentation

If the faculty member chooses not to meet with the student and instead forwards the appropriate documentation directly to the dean of students, they should attempt to inform the student of the allegation and notify the student that the information has been forwarded to the Office of Dean of Students for investigation**.**

The student, pending a hearing, remains responsible for all academic exercises and syllabus requirements. The student may remain in class if the student's presence in the class does not interfere with the professor's ability to teach the class or the ability of other class members to learn. (See Section 49.07, page V-49-4 for information regarding the removal of a student from class).

Upon receipt of the referral form, class syllabus, and the supporting material/documentation from the faculty member, the dean shall proceed under the guidelines in the *Handbook of Operating Procedures*, Chapter 49, Subchapter C. If the respondent disputes the facts upon which the allegations are based, a fair and impartial disciplinary committee comprised of UTD faculty and students, shall hold a hearing and determine the responsibility of the student. If they find the student in violation of the code of conduct, the dean will then affirm the minimum sanction as provided in the syllabus, and share this information with the student. The dean will review the student's prior disciplinary record and assess additional sanctions where appropriate to the circumstances. The dean will inform the student and the faculty member of their decision.

Copyright Notice

The copyright law of the United States (Title 17, United States Code) governs the making of photocopies or other reproductions of copyrighted materials, including music and software. Copying, displaying, reproducing, or distributing copyrighted works may infringe the copyright owner's rights and such infringement is subject to appropriate disciplinary action as well as criminal penalties provided by federal law. Usage of such material is only appropriate when that usage constitutes "fair use" under the Copyright

Act. As a UT Dallas student, you are required to follow the institution's copyright policy (Policy Memorandum 84-I.3-46). For more information about the fair use exemption, see http://www.utsystem.edu/ogc/intellectualproperty/copypol2.htm

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 equal educational opportunities. Disability Services provides students with a documented letter to present to the faculty members to verify that the student has a disability and needs accommodations. This letter should be presented to the instructor in each course at the beginning of the semester and accommodations needed should be discussed at that time. It is the student's responsibility to notify his or her professors of the need for accommodation. If accommodations are granted for testing accommodations, the student should remind the instructor five days before the exam of any testing accommodations that will be needed. Disability

Services is located in Room 1.610 in the Student Union. Office hours are Monday – Thursday, 8:30 a.m. to 6:30 p.m., and Friday 8:30 a.m. to 5:00 p.m. You may reach Disability Services at (972) 883-2098.

Guidelines for documentation are located on the Disability Services website at http://www.utdallas.edu/disability/documentation/index.html.

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.

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

ACCT 4342 – Section 001
Tuesday & Thursday 11:30 – 12:45

Day	Date	Reading / Lecture / Project Work		Key Dates
Tues	27-Aug	Introduction		
Thur	29-Aug	Ch 1 - The Information System: An Accountant's Perspective		
Tues	03-Sep	Ch 2 - Introduction to Transaction Processing		**Syllabus Quiz Due**
Thur	05-Sep	Ch 3- Ethics, Fraud and Internal Control		
Tues	10-Sep	Supplemental Documents (see eLearning) COSO and Enterprise Risk Management		
Thur	12-Sep	Test Review		
Tues	**17-Sep**	**Test #1 (Ch. 1, 2, 3, COSO/ERM)**		**TEST**
Thur	19-Sep	Introduction to AIS Project (Bring your project documents to class)		
Tues	24-Sep	Ch 4 - The Revenue Cycle		
Thur	26-Sep	Ch 4 - The Revenue Cycle AIS Project Work Day - in class		
Tues	01-Oct	Ch 5 - The Expenditure Cycle Part I - Purchases & Cash Disb.		
Thur	03-Oct	AIS Project Work Day - in class		
Tues	08-Oct	Ch 7 - The Conversion Cycle		
Thur	10-Oct	Ch 8 - Financial Reporting & Management Reporting Systems		
Tues	**15-Oct**	**AIS Project Due** Speaker		**Assignment Due**
Thur	17-Oct	**Communications Assignment Explained**		
Tues	22-Oct	Ch 11 - Enterprise Resource Planning Systems		

Day	Date	Reading / Lecture / Project Work		Key Dates
Thur	24-Oct	Test Review Communication Assignment Work Day		
Tues	**29-Oct**	**Test #2 (Ch 4, 5, 7, 8, 11, Project)**		**TEST**
Thur	31-Oct	**Communications Assignment Presentations** (Presenters as Assigned)		**Presentations**
Tues	05-Nov	**Communications Assignment Presentations** (Presenters as Assigned)		**Presentations**
Thur	07-Nov	**Communications Assignment Presentations** (Presenters as Assigned)		**Presentations**
Tues	12-Nov	Introduction to SAP Assignment **Communications Assignment Presentations** (Presenters as Assigned)		**Presentations**
Thur	14-Nov	Ch 15 - General IT Controls Part I		
Tues	19-Nov	Ch 15 - General IT Controls Part I CH 16 - General IT Controls Part II		
Thur	21-Nov	CH 16 - General IT Controls Part II		
Tues	**26-Nov**	***No CLASS- Fall Break***		
Thur	**28-Nov**	***No CLASS- Fall Break***		
Tues	03-Dec	**SAP Assignment DUE** CH 17 - General IT Controls Part III		**Assignment Due**
Thur	05-Dec	Test Review		
Tues	**10-Dec**	**Test #3 (CH 15, 16, 17)**		**TEST**

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