UTD

Course	ACCT 6343-501 Accounting Information Systems
Professor	Jeffrey R. Kromer, MBA, CPA, CISA, CBA, CFSA
Term	Fall 2013
Meetings	Thursdays, 7:00 PM – 9:45 PM, JSOM 2.117

Professor's Contact Information

Office Phone	469-878-5879 (Cell)
Office Location	JSOM 2.710
Email Address	Jeffrey.Kromer@utdallas.edu
Office Hours	By appointment.
Other Information	I am only on campus on Thursday evenings.
Teaching Assistant	Aaron Blankenship
TA Office Location	JSOM 2.710
TA Office Hours	Monday 10 - 3 Tuesday 12 - 2 Wednesday 10 - 3 Thursday None Friday 10 - 1
SAP / Lab Assistant	Yibo (James) Zhang
Lab Location	JSOM 4.433
Lab Office Hours	Tuesdays 1:00-3:30pm,

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: • Gain an understanding of enterprise systems and e-business and the key role these systems play in the successful and timely operation of contemporary enterprises. • Understand and apply basic tools necessary for diagrammatically documenting organizational data flows and business processes including data flow diagrams and systems flowcharts. • Gain an understanding of the components of organizational governance and associated effective internal control systems including control frameworks such as COSO ERM and CobiT, pervasive controls, business process controls and application controls. • Gain an understanding of the various business processes necessary for an enterprise to successfully operate, the key controls for maintaining successful business processes, and application of the methodology for evaluating risks and controls within the given business process.
Required Texts & Materials	• **Accounting Information Systems** (9th Edition) by Gelinas, Dull and Wheeler (South-Western Cengage Learning, 2012). ISBN: 978-0-538-46931-9. • *Protiviti KnowledgeLeader* - Each student will be given free access to this Internet knowledge base as part of the class. Information from the website will be used in lectures and students should use as a research tool. • **SAP 7.30 GUI Client Software -** Each student will be given free access to SAP ECC 7.30 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	• Suggested reading materials will be provided on eLearning. • Student membership in ISACA for $25 is recommended. • Participation in the UTD IIA/ISACA Student Chapter or UTD SAP User's Group is recommended.

Assignments & Academic Calendar (Subject to change at the discretion of the Professor)

Week	Date	Topic / In-Class Activity	Pre-Class Reading Assignment
		**Module 1 – Understanding Information Systems**	
1	08/29	• Review Syllabus • Introduction to AIS	Chapter 1
2	09/05	• Enterprise Systems • Discuss Accounting Integration (SAP/ERP) Project	Chapter 2
3	09/12	Electronic Business (eBusiness) Systems	Chapter 3
4	09/19	• Database Management Systems • Relational Databases and SQL	Chapter 5 (excluding 2NF, 3NF, ERDs) Chapter 6 (Excluding REA and ERDs) Take Module 1 Self Quiz
5	09/26	EXAM 1	
		Module 2 – Enterprise Risk Management	
6	10/03	• Introduction to Enterprise Risk Management and Internal Control • Accounting Integration (SAP/ERP) Project Due	Chapter 7
7	10/10	• Introduction to Pervasive and General Controls • Discuss Accounting Systems Project	Chapter 8
8	10/17	Business Process and Application Controls	Chapter 9
9	10/24	Documenting Information Systems	Chapter 4
10	10/31	Acquiring and Implementing AIS (SDLC)	Chapter 17 Take Module 2 Self Quiz
11	11/07	EXAM 2	
		Module 3 – Business Processes	
12	11/14	• The Order to Cash Process • Accounting Systems Project Due	Chapter 10 Chapter 11
13	11/21	Thanksgiving Holiday – No Class	
14	11/28	The Procure to Pay Process	Chapter 12 Chapter 13
15	12/05	EXAM 3	

Course Policies

	Component	Points	Course Grade	Points Received
Grading (credit) Criteria	Exam 1	100	A	410-450
	Exam 2	100	B	365-409
	Exam 3	100	C	315-364
	SAP/ERP Project	50	F	0-314
	Accounting Systems Project	100		
	Total Points	**450**		

Assignments/Quizzes	**Accounting Integration (SAP/ERP) Project Assignment** Each student will be given free access to SAP ECC 6.04 to complete an assignment that requires hands-on use of the SAP ERP software to perform various accounting transactions. **Accounting Systems Project Assignment** Each student will complete a project that emphasizes the manual flow of information through the accounting system and simulates the accounting close and review process for a fictional company. **Self-Quizzes** Self-quizzes have been provided for each course section, which you should take on-line after you have reviewed the included chapters. From time-to-time I may also suggest additional practice from the problems at the end of a chapter. The self-quizzes and the suggested practice problems will not be submitted for a grade and are provided for your own practice and self-assessment.
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 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. • 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: www.utdallas.edu/orgs/sug. **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 web site 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. Projects – Zero for the Assignment** **2. Exams – 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. 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.