

Course Syllabus

ACCT 6343.0W1 – Accounting Information Systems

Naveen Jindal School of Management
The University of Texas at Dallas

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Course Information

Course

| | |
|-----------------------|--------------------------------|
| Course Number Section | ACCT 6343 – Section 0W1 |
| Course Title | Accounting Information Systems |
| Term and Dates | Spring 2015 |

Professor Contact Information

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|---------------------|-------------------------------|
| Professor | Jennifer Johnson |
| Office Phone | 972-883-5912 |
| Email Address | Jennifer.johnson@utdallas.edu |
| Office Location | JSOM 3.702 |
| Online Office Hours | M/W 11-12:30; Tues: 1-3 |

About the Instructor

I am a CPA licensed in the state of Texas. I received my BBA and MS in Accounting from Texas A&M University. Prior to joining UT Dallas in 2009, I spent 15 years working in public accounting and industry. My public accounting career was spent with PricewaterhouseCoopers, as an auditor. My industry experiences include spending time as an IT Controller, Asst. Controller, and Finance Manager in technology, financial services and consumer products companies. I have a passion for the IT side of accounting and understand the need to have strong systems and controls that support the business of accounting. My objectives for this class include helping you understand how the information systems are used in accounting and how they operate in the real-world.

Course Pre-requisites, Co-requisites, and/or Other Restrictions

Basic understanding of accounting as obtained via ACCT 6201, Introduction to Financial Accounting or equivalent undergraduate accounting principles courses.

Note for those planning to take the CPA exam: If you are considering taking the Uniform CPA Exam through the State of Texas, please note that of the 30-credit hours of upper-level accounting courses required to be eligible to sit for the exam, no more than 15 of total 30 hours can be online. The remaining 15 credit hours must result from physical attendance at classes meeting regularly on the campus of the transcript-issuing institution. Please see the Texas State Board of Public Accountancy website at <http://www.tsbpa.state.tx.us/> for additional details.

Course Description

This course focuses on managing the design, control and operation of accounting information systems. The emphasis is on identifying the information needs of decision makers and developing appropriate business process control in the design of accounting information systems. The accounting information system is at the core of a company's enterprise systems. In the class you will gain an understanding and appreciation of the accounting information system and how it is used to successfully manage, audit and develop processes to support today's evolving business environment. This class 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 controls 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 gain introductory experience with the use of SAP.

Student Learning Objectives/Outcomes

The key learning objectives are as follows:

1. 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.
2. Understand and apply basic tools necessary for diagrammatically documenting organizational data flows and business processes including systems flowcharts.
3. 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.
4. 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 Textbooks and Materials

Required Texts

- *Accounting Information Systems, 9th Edition, by Gelinas and Dull. South-Western Cengage Learning Publishers, 2010, ISBN10: 0-538-46931-5, ISBN13: 978-0-538-46931-9*

Required Materials & Technology

- **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.
- **eLearning:** All course-related information including syllabus, lecture notes, self-quizzes, discussions and assessment materials will be provided in the eLearning course.

Textbooks and some other bookstore materials can be ordered online through [Off-Campus Books](#) or the [UTD Bookstore](#). They are also available in stock at both bookstores.

Course Policies

Make-up exams

None. If you do not complete online or proctored tests during the testing window, you will receive a 0 on that exam. You must notify the instructor in the event of an emergency and provide documentation of the situation.

Extra Credit

None

Late Work

Not accepted

Special Assignments

Graded assignments are identified on the syllabus. In addition, class participation via discussions, chats, and emails may be considered as part of your grade.

Class Participation

Students are required to login regularly to the online class site. The instructor will use the tracking feature in eLearning to monitor student activity. Students are also required to participate in all class activities such as discussion board, chat or conference sessions and group projects. These may be considered as part of your grade.

Virtual Classroom Citizenship

The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the professor. Discussion boards are available for your use to discuss with the faculty and students in the class. Please respect each other's opinions and thoughts and be open to the knowledge that is shared via this forum.

Policy on Server Unavailability or Other Technical Difficulties

The university is committed to providing a reliable online course system to all users. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents students from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the UTD eLearning Help Desk: <http://www.utdallas.edu/elearninghelp>, 1-866-588-3192. The instructor and the UTD eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

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Technical Requirements

In addition to a confident level of computer and Internet literacy, certain minimum technical

requirements must be met to enable a successful learning experience. Please review the important [technical requirements](#) on the [Getting Started with eLearning webpage](#).

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Course Access and Navigation

This course was developed using a web course tool called eLearning. It is to be delivered entirely online. Students will use their UTD NetID account to login at: <http://elearning.utdallas.edu>. Please see more details on [course access and navigation information](#).

To get familiar with the eLearning tool, please see the [Student eLearning Tutorials](#).

UTD provides eLearning technical support 24 hours a day/7 days a week. The services include a toll free telephone number for immediate assistance (1-866-588-3192), email request service, and an online chat service. Please use this link to access the UTD eLearning Support Center:
<http://www.utdallas.edu/elearninghelp>.

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Communications

This eLearning course has built-in communication tools which will be used for interaction and communication. Some external communication tools such as regular email and a web conferencing tool may also be used during the semester. For more details, please visit the [eLearning Tutorials webpage](#) for video demonstrations on numerous tools in eLearning.

Interaction with Instructor

The instructor will communicate with students mainly using the email, Announcements and Discussions tools. Students may send personal concerns or questions to the instructor using the course email tool. The instructor will reply to student emails or Discussion board messages within 3 working days under normal circumstances. It is expected that students clearly understand the expectation to login regularly and review the emails, posts and information online. Any item posted or communicated as part of the class are assumed to be received by the student and part of the official course. You need to be sure to have a working UTD email and active eLearning participation.

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Student Resources

The following university resources are available to students:

UTD Distance Learning:

<http://www.utdallas.edu/elearning/students/cstudents.htm>

McDermott Library:

Distance Learners (UTD students who live outside the boundaries of Collin, Dallas, Denton, Rockwall, or Tarrant counties) will need a UTD-ID number to access all of the library's electronic resources (reserves, journal articles, ebooks, interlibrary loan) from off campus. For UTD students living within those counties who are taking online courses, a Comet Card is required to check out materials at the McDermott Library. For more information on library resources go to <http://www.utdallas.edu/library/distance.html>.

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Student Assessments

Grading Information*Weights*

| | Points | Approx. % |
|---|-------------------|-------------|
| Getting to Know You Introduction Discussion | 5 Points | 1% |
| SAP Project | 35 Points | 8% |
| Accounting System Project | 65 Points | 15% |
| Test - Module 1 | 100 Points | 24% |
| Test - Module 2 | 100 Points | 24% |
| Test - Module 3 | 100 Points | 24% |
| Participation / Discussion Grades – 1 grade assigned per module (5 pts each Module) | 15 Points | 4% |
| Total | 420 Points | 100% |

Grading Scale

| Scaled Score | Letter Equivalent |
|---------------|-------------------|
| 390.5 - 420 | A |
| 378 - 390 | A- |
| 361 - 377.5 | B+ |
| 348 - 360.5 | B |
| 335.5 - 347.5 | B- |
| 319 - 335 | C+ |
| 294 - 318.5 | C |
| 0 - 293.5 | F |

Grading Policy

Prior to all tests and assignments students will be provided information via eLearning on how the grade will be assessed for that item. See the participation section for information on participation requirements. The instructor reserves the right to adjust scores and grading scales as deemed necessary.

Accessing Grades

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

Assignments/Quizzes

Self-quizzes have been provided for each chapter, which you should take on-line after you have reviewed each chapter. From time-to-time I may also suggest additional practice from the problems at the end of the 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.

Individual Projects

Each student will be completing two individual projects. One project will be a quick view into SAP. The other project will be a manual flow of information through the accounting system that will simulate the accounting close and review process. Additional information will be provided in eLearning for the requirements and deliverables for the project. These projects are individual projects. You will submit the project to the instructor using the eLearning Assignments tool or other methods as described in the project. These are individual projects.

Assignment submission instructions

Locate the assignment in your eLearning course. You will submit your assignments in the required file format with a simple file name and a file extension. To submit your assignment, click the assignment name link and follow the on-screen instructions to upload and submit your file(s). For additional information on how to submit assignments, view the [Submitting An Assignment video tutorial](#).

Please Note: Each assignment link will be deactivated after the assignment due time. After your submission is graded, you may click each assignment’s “Graded” tab to check the results and feedback.

Participation/Discussions

Students are required to login regularly to the online class site. The instructor will use the tracking feature in eLearning to monitor student activity. Students should participate in all class activities such as discussion board, chat or conference sessions and group projects. At the end of each module the instructor will assign a participation grade based upon your overall participation and contribution to class discussions. To earn full points for each module you must have participated in at least 2 discussions and contributed to the discussion. Contributions can be in the form of examples of your experiences, references to articles and outside information, additional relevant questions regarding the topic, etc. The discussion boards and class participation is used to mirror that of an in-person class discussion. Each student brings to this class a diverse background, desire to learn, and their ability to share and that participation is integral to the value received from the course.

Online Tests/Quizzes

- Testing in this class will include 3 exams.
- All of the lectures, assignments, project learnings, and discussions are valid material for a test.
- All Tests are closed book / closed note.
- If you do not take the exam during the specified testing window, you will receive a 0 on the exam.
- Exam #1 and Exam #2 will be online with a limited testing window. Both exams will require the use of a special web browser called a lock-down browser. You will be provided instructions on how to download this browser within eLearning.
- Exam #3 will be administered by the testing center. Exam #3 will be an online exam but will be required to be taken in an approved proctor center such as UTD's testing center or other approved centers. Please see the Proctored Exam section for more details.
- Each exam is timed. The exam can be accessed only **one time** within the scheduled time window.
- After each quiz/exam is graded and released, you may go back to the Assessments page and click "View All Submissions" to review your exam results.

Proctored Final Exam Information

This course requires a proctored final examination. Local students can now take their exams on-campus at the **UTD Student Success Center - Testing Center** (no fee charge) during **(May 8 and May 9th)**. Please see the [UTD Student Success Center - Testing Center Website](#) for more information and check the hours of operation and testing center policies. Please be sure to view and follow the [Test Center Student Guidelines](#). If an exam is scheduled with multiple-day exam time window, students are required to make an appointment using the [RESERVE-A-SEAT](#) application to take the exam during the required exam test window as specified. The UTD Testing Center is located at the McDermott Library basement (**Room MC 1.304**). When you arrive to take your exam, you will sign in with your **Comet Card** (or a **photo ID & UTD ID number** if you do not have a Comet Card).

Students who find UTD geographically inconvenient may use a testing service of their choice at a convenient location to have the exam proctored. All exams must be completed within this required exam time window: **(May 7-9)**. All students must inform the instructor of their outside testing location. A proctored exam application **must** be completed before **(May 12)**. Please go to the [Proctored Exam Information](#) page to check out **Procedures for Arranging an Individual Proctored Exam** and to access and complete the **Online Proctored Exam application**. Please note students are responsible for any fee charge of their testing services. All completed exams must be received by **(Apr 30)** to allow timely grade reporting to the UTD Registrar.

The UTD Testing Center requests all students strictly follow the proctored exam scheduling deadlines. If any student needs special accommodations, please seek the instructor's approval in advance. If you have any questions about using either UTD or outside testing center service, please email TestingCenter@utdallas.edu.

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Academic Calendar

| DATES | TOPIC/LECTURE | READING | ASSESSMENT / ACTIVITY | DUE DATE |
|-----------------------|--|--|--|-----------------------------|
| MODULE 0 | | | | |
| 01/12 | Introductory Video | Syllabus | Syllabus Self-Quiz Graded Discussion - Getting to Know You | 01/25 |
| MODULE 1 | | | | |
| 01/12-01/18 Unit 1 | General Introduction Introduction to AIS | Ch. 1 | Self Quiz Discussion Board | |
| 01/19-01/25 Unit 2 | Enterprise Systems | Ch 2 | Self Quiz Discussion Board | |
| 01/26–02/01 Unit 3 | Acquiring & Implementing Accounting Information Systems | Ch 17 | Self Quiz Discussion Board | |
| 02/02-02/08 Unit 4 | Electronic Business Systems | Ch 3 | Self Quiz Discussion Board | |
| 02/09–02/15 Unit 5 | Documenting Information Systems | Ch 4 | Self Quiz Discussion Board | |
| 02/16-02/22 Unit 6 | Database Management Systems | Ch 5 Pages: 142-154 & 164-174 | Self Quiz Discussion Board | |
| 02/22 | Complete all postings for Module 1 Discussions | | | 02/22 |
| 02/29 | Exam #1 – Exam Window: Take exam online during this window Saturday February 28, 2015 9am – 11:30am | | | |
| MODULE 2 | | | | |
| 03/02-03/08 Unit 7 | Controlling Information Systems: Introduction to Enterprise Risk Management & Internal Control | Ch 7 | Self Quiz Discussion Board | |
| 03/06 | Web conference for AIS Project Friday at lunch time | | | 03/06 at 12 Noon CST. |

| DATES | TOPIC/LECTURE | READING | ASSESSMENT / ACTIVITY | DUE DATE |
|-------------------------|--|---------|-------------------------------|---|
| 03/09-03/15 Unit 8 | Controlling Information Systems: Introduction to Pervasive Controls | Ch 8 | Self Quiz Discussion Board | |
| AIS Project | AIS Project Due – March 15, 2015 | | | 03/15 |
| Spring Break | NO CLASSES March 16-21 2015 | | | |
| 03/23-03/29 Unit 9 | Controlling Information Systems: Business Process and Application Controls | Ch 9 | Self Quiz Discussion Board | |
| March 29 | Complete all postings for Module 2 Discussions | | | 03/29 |
| April 4th | Exam #2 – Exam Window: Take exam online during this window Saturday April 4, 2015 9am – 11:30am | | | |
| MODULE 3 | | | | |
| 04/06-04/12 Unit 10 | Order Entry / Sales Process | Ch 10 | Self Quiz Discussion Board | |
| 04/08 Wednesday | <i>Web conference for SAP Project</i> | | | <i>04/8 at 7 PM CST.</i> |
| 04/13-04/19 Unit 11 | Billing / Accounts Receivable / Cash Receipts Process | Ch 11 | Self Quiz Discussion Board | |
| 04/20-04/26 Unit 12 | Accounts Payable / Cash Disbursements Process | Ch 13 | Self Quiz Discussion Board | |
| 04/26 | SAP Project Due | | | 04/26 |
| 04/27-05/02 Unit 13 | General Ledger and Business Reporting Process | Ch 16 | Self Quiz Discussion Board | |
| | Complete all postings for Module 3 Discussion | | | 05/02 (Sat) |
| 05/08- 05/09 | Exam #3 – Proctored Exam Friday, May 08 - Saturday, May 09 at UTD Testing Center or other approved center | | | |

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

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Academic Integrity

The University has policies and discipline procedures regarding academic dishonesty. Detailed information is available on the [UTD Judicial Affairs](#) web page. All students are expected to maintain a high level of responsibility with respect to academic honesty. Students who violate University rules on academic honesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since such dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced.

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.

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Course Evaluation

As required by UTD academic regulations, every student must complete an evaluation for each enrolled course at the end of the semester. An online instructional assessment form will be made available for your confidential use. Please watch for the email notification at your UTD email inbox with course evaluation access information towards the end of semester.

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University Policies

The information contained in the following link constitutes the University's policies and procedures segment of the course syllabus.

Please go to <http://go.utdallas.edu/syllabus-policies> for these policies.

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

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