

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	Summer 2016

Professor Contact Information

Professor	Jennifer Johnson
Office Phone	972-883-5912
Email Address	Jennifer.johnson@utdallas.edu
Office Location	JSOM 3.702
Online Office Hours	TBD

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 ACCT 6305, Accounting for Managers, 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. In addition, we will use an accounting software package to demonstrate the accounting processes.

Student Learning Objectives/Outcomes

The key student learning outcomes are as follows:

- Understanding the basic activities performed in the major business cycles and applying the understanding through the use of an accounting system how the accounting information flows through the system.
- Identification of the data that needs to be collected to enable managers to plan, evaluate and control business activities of an organization.
- Obtain an awareness of the risk of fraud and the motives and techniques to perpetrate fraud
- Recognize the COSO, COSO ERM and COBIT models for governance, internal control and risk management and identify and apply internal controls to steps in the business cycles.
- Develop an understanding of the fundamentals of information security and database technology
- Understand the use of flowcharts as a documentation tool and demonstrate their application related to an identified processes.
- Comprehend the steps in the system development process

Student learning outcomes will be assessed through various methods including but not limited to objective questions on exams, essays, and projects

Required Textbooks and Materials

Required Texts

- Accounting Information Systems, 13th Edition, by Marshall Romney and Paul Steinbart. Pearson Education, 2015, ISBN10: 0-13-342853-2, ISBN13: 978-0-13-342853-7

Required Materials & Technology

- Xero – accounting system – access and information will be provided during class.
- **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.

Distance Learning Student Resources

Online students have access to resources including the McDermott Library, Academic Advising, The Office of Student AccessAbility, and many others. Please see the [eLearning Current Students](#) page for details.

Server Unavailability or Other Technical Difficulties

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Student Assessments

Grading Information

	<i>Total Points Possible</i>	<i>% of Total</i>
Getting to Know You Discussion Post	10	2.5%
Participation / Discussion Grades – 1 grade assigned per module (10 pts each Module)	30	8%
AIS / Xero Project		
Part 1	40	10.5%
Part 2	75	20%
Exam 1	75	20%
Exam 2	75	20%
Exam 3	75	20%
Total Possible Points:	380	

Your final grade in this class will be determined based on the percentage of total points earned as follows:

A	90% - 100%
B	80% -89.99%
C	70% -79.99%
F	< 69.99%

Your course grade will not be rounded up.

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.

Self Assessment

As part of your textbook, the publisher offers practice questions at the end of your chapter with selected answers and a student companion website where you can test your knowledge for each chapter for your own practice. You are encouraged to complete these for each chapter covered with the class; however they are not for a grade. The link will be provided in eLearning.

Individual Projects / Group Projects

Each student will be completing individual projects. The two-eneral purpose er assignment will be a two part assignment utilizing an accounting system to demonstrate the flow of processes and procedures through an actual accounting system. Additional information will be provided in eLearning for the requirements and deliverables for each project. You will submit the project to the instructor using the eLearning Assignments tool or other methods as described in the project.

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 Grade/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 the online 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 in the class which will all be taken online using a special website browser called Respondus LockDown Browser. Instructions will be provided on how to install and use this browser.
- All of the lectures, assignments, project learnings, and discussions are valid material for a test.
- All Tests are closed book / closed note individual exams
- If you do not take the exam during the specified testing window, you will receive a 0 on the exam.
- If you have conflicts with the testing window(s), you need to let me know as soon as possible BEFORE the testing window OPENS. The testing windows are a very narrow amount of time, please plan accordingly. Under NO circumstances will a test be given early. All make-up tests will be taken AFTER the regularly scheduled window, and the instructor reserves the right to give a different test which may be more difficult than the original
- Each exam is timed. The exam can be accessed only **one time** within the scheduled time window.
- You must START and FINISH the exam during the required testing window. NOTE: If you choose to start the exam later in the window and you are taking the exam past the closing time, any questions answered after the closing time will not be given credit.
- Exam format is varied and will include essay, short-answer, multiple choice, and other types of questions at the discretion of the instructor.
- After each exam is graded you may make an appointment with your instructor or the class TA to review your exam. Exams will not be released online.

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Academic Calendar

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
MODULE 0				
05/23	Introductory Video Syllabus Overview Video	Syllabus	Syllabus Self-Quiz Graded Discussion - Getting to Know You	6/5
MODULE 1				
5/23-5/29	Chapter 1 - AIS Overview	Ch. 1	End of Ch MC Discussion Board	
5/30-6/5	Chapter 2 - Overview of Transaction Processing & ERP Supplemental Info: How to Create Your Chart of Accounts Blueprint (Article provided in eLearning)	Ch 2 & Supplemental Reading	End of Ch MC Discussion Board	
6/6-6/12	Chapter 7 - Control and Accounting Information Systems	Ch 7 & Supplemental Reading	End of Ch MC Discussion Board	
6/12	Complete all postings for Module 1 Discussions			6/12
6/18	Exam #1 – Exam Window: Saturday: 9am – 11am CST You must start AND finish the exam in this window.			6/18
Module 2				
6/20-6/26	Chapter 3 - Systems Documentation Techniques Chapter 4 - Relational Databases	Ch 3 Ch 4	End of Ch MC Discussion Board	
6/27-7/3	Chapter 12 - The Revenue Cycle: Sales to Cash Collections Chapter 13 - The Expenditure Cycle: Purchasing to Cash Disbursements	Ch 12 Ch 13	End of Ch MC Discussion Board	

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
7/3	Start Xero – Part 1 (create trial account)			7/3
7/4-7/10	Chapter 14 - The Production Cycle Chapter 16 - The General Ledger and Reporting System	Ch 14 Ch 16	End of Ch MC Discussion Board	
7/10	Complete all postings for Module 2 Discussions			7/10
Exam #2	Exam #2 – Exam Window: Saturday: 9am – 11am CST You must start AND finish the exam in this window.			7/16
Module 3				
7/17	AIS / XERO Project – Part 1 Due			7/17
7/18-7/24	Chapter 5 - Computer Fraud Chapter 6 - Computer Fraud and Abuse Techniques	Ch 5 Ch 6	End of Ch MC Discussion Board	
7/24-7/31	Chapter 8 - Controls for Information Security Chapter 9 - Confidentiality and Privacy Controls	Ch 8 Ch 9	End of Ch MC Discussion Board	
7/31	AIS / XERO Project – Part 2 Due			7/31
8/1 – 8/5	Chapter 10 - Processing Integrity and Availability Controls	Ch 10	End of Ch MC Discussion Board	
8/6	Complete all postings for Module 3 Discussion			8/6 (Sat)
8/6	Exam #3 – Exam Window: Saturday: 9am – 11am CST You must start AND finish the exam in this window.			

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.

Comet Creed

This creed was voted on by the UT Dallas student body in 2014. It is a standard that Comets choose to live by and encourage others to do the same:

“As a Comet, I pledge honesty, integrity, and service in all that I do.”

UT Dallas Syllabus Policies and Procedures

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.

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