



<b>Course</b>	<b>ACCT 4342 - Analysis and Design of Accounting Systems</b> <b>ITTS 4342 - Analysis and Design of Accounting Systems</b>
<b>Professor</b>	Jennifer Johnson
<b>Term</b>	Summer 2016
<b>Meetings</b>	Sec 5U1 Wed 6:00pm – 10:00pm JSOM 12.222

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### **Professor's Contact Information**

<b>Office Phone</b>	972-883-5912
<b>Office Location</b>	JSOM 3.702
<b>Email Address</b>	<a href="mailto:Jennifer.johnson@utdallas.edu">Jennifer.johnson@utdallas.edu</a>
<b>Office Hours</b>	NOTE: For communication related to coursework, please use eLearning. Monday & Wednesday 11:00am – 12:00 pm Wednesday 4:00 – 5:00 Or by appointment
<b>Office Assistance</b>	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.

<b>Teaching Assistant</b>	Tim Sage JSOM 2.710 Office Hours: TBD <a href="mailto:timsage24@yahoo.com">timsage24@yahoo.com</a>
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### **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.

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

### **Required Texts & Materials**

#### **Textbook:**

Accounting Information Systems – 9<sup>th</sup> edition  
by: James A. Hall  
Publisher: South-Western Cengage Learning  
ISBN-978-1-133-93440-0

#### **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:

<b>Assignments:</b>	<b>Qty</b>	<b>Points Each</b>	<b>Total Points Possible</b>	<b>% of Total</b>
Syllabus Quiz	1	5	<b>5</b>	1%
Exam 1	1	100	<b>100</b>	20%
Exam 2	1	100	<b>100</b>	20%
Final Exam (66% new material / 33% cum)	1	150	<b>150</b>	30%
Online Chapter Quizzes (8 quizzes and I will drop 1 quiz grade)	7	10	<b>70</b>	14%
Xero Project				
Part 1		25	<b>25</b>	5%
Part 2		50	<b>50</b>	10%
Total Possible Points:			<b>500</b>	

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

	<b>Point Range</b>	
<b>Grade</b>	<b>Low</b>	<b>High</b>
A+	480	500
A	465	479.5
A-	450	464.5
B+	430	449.5
B	415	429.5
B-	400	414.5
C+	380	399.5
C	365	379.5
C-	350	364.5
D+	330	349.5
D	315	329.5
D-	300	314.5
F	0	299.5

### Preparation Before Class:

#### Chapter Reading / Videos

For each chapter or identified material the schedule for the class outlines the reading expected to be done prior to class. In some cases you will also be given additional videos to watch to help enhance your understanding of the material. Your chapter reading and the videos will be the basis for your quizzes. See the class schedule for the chapters and quizzes.

## Quizzes

**Online Chapter Quizzes** - In eLearning you will be asked to take a quiz over selected chapters. These quizzes will be used to encourage you to prepare for class prior to each session. I expect that you will have read the chapter and/or view the assigned videos PRIOR to the class. The online quizzes are individual quizzes and are not to be discussed with anyone prior to their due date. You may use your textbook to assist you with these quizzes. I understand that sometimes things happen and occasionally you may not be able to complete these. As such, I will drop 1 of your lowest grade on quizzes. There will be no makeups on quizzes.

**Syllabus Quiz** – Within eLearning you will be asked to complete a syllabus quiz. This quiz covers the course policies and procedures and items outlines in this syllabus. This quiz also confirms your understanding of the policies and procedures.

## Exams

Exams are outlined on your class schedule. The exam format could include objective questions, essays, problems and other items relevant to the material that was covered. There will be a two non-cumulative exams and one cumulative final exam. **All exams are closed-book / closed-note.** You will need an 882 Scantron & #2 pencil for tests 1 & 2. The Final Exams will be given at the UTD testing center using a lock-down browser. Please see eLearning for information on the testing center, and how to reserve your exam time. You will also need your **UTD ID** for all tests / exam.

**Late Exam Arrival Policy** – *if you arrive late for test 1 of 2 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 or approved University excused absences. 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. 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. Any work submitted after the due date will receive a 0.

## 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.”*

## **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 UT Dallas printed publication, *A to Z Guide*, which is available 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, Series 50000*, Board of Regents, The University of Texas System, 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) and online at <http://www.utdallas.edu/judicialaffairs/UTDJudicialAffairs-HOPV.html>.

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.

[Added July 2010] Students are expected to be attentive during class and to participate actively in group activities. Students are expected to listen respectfully to faculty and to other students who are speaking. Racism, sexism, homophobia, classism, ageism, and other forms of bigotry are inappropriate to express in class. Classes may discuss issues that require sensitivity and maturity. Disruptive students will be asked to leave and may be subject to disciplinary action.

## **Academic Integrity**

The faculty and administration of the Jindal 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;
- Use of test banks or other instructor only material
- 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/deanofstudents/bigfour/> and

<http://www.utdallas.edu/deanofstudents/dishonesty/#examples>

**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 Jindal 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.

**Student Grievance Procedures**

Procedures for student grievances are found in university policy UTDSP5005 (<http://policy.utdallas.edu/utdsp5005>). In attempting to resolve any student grievance regarding disputes over grades, application of degree plan, graduation/degree program requirements, and thesis/and dissertation committee, adviser actions and/or decisions, evaluations, and/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 originated.

**Incomplete Grade Policy**

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.

**Other Policies & Procedures:****UT Dallas Syllabus Policies and Procedures**

The university maintains all of the university standard syllabus policies and procedures posted here: <http://go.utdallas.edu/syllabus-policies>. In addition to the policies and procedures referenced in this syllabus, you are also responsible for referencing and updating your understanding of the policies and procedures located on the standard syllabus referenced above.

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

**ACCT 4342/ ITTS 4342 – Summer 2016**  
**Wednesday 6:00pm – 10:00pm JSOM 12.222**

Date	To Do before class	What we will do in class	Assign / Tests
May 25- June 1	Read Ch. 1  Listen to Ch. 1 Lecture in eLearning – See Lecture section  <b>Take Ch. 1 Quiz - Due by 6/1 @ 6pm</b>	n/a - Chapter 1 is to be reviewed on your own	Ch. 1 Quiz  (Take after watch lecture)
25-May	Read Ch. 2	Chapter 2 – Transaction Processing	
1-Jun	Read Ch. 3 (Pages???)  Watch Ch. 3- Part I (See Echo Center in eLearning) <b>Take Ch. 3- Part I Preclass Quiz – due by 6/1 @ 6pm</b>	Chapter 3 - Ethics, Fraud and Internal Controls; ERM and COSO (Pages ???)	Ch. 3 Quiz – Part I
8-Jun	Watch Ch 3. Part III Video (See Echo Center in eLearning) <b>Take Ch. 3 Part III Preclass Quiz – due by 6/8 @ 6pm</b>  Setup Xero Trial Account	Chapter 3 - Ethics, Fraud & Internal Controls; Part 3  Bring Laptop - Introduce Xero Part I Test Review	Syllabus Quiz - due by 6/8 Ch. 3 Quiz – Part III
15-Jun		<b>Test #1 ( Ch. 1, 2, 3, &amp; Suppl. Info)</b>  After Test - work on own to complete Xero Part 1	TEST #1
6/19 (Sunday)			XERO PART 1 Due - 6/19 @ 11:59pm Sumbit files in eLearning
22-Jun	Read Ch. 4  Watch Ch. 4 Pre-Class Video (See Echo Center in eLearning) Read Ch. 5  Watch Ch. 5 Pre-Class Video(See Echo Center in eLearning)  <b>Take Pre-Class Quiz for Ch. 4 &amp; 5 - Due by 6/22 (6pm) - NOTE: (one combined quiz)</b>	Ch. 4 – The Revenue Cycle  Ch. 5 - The Expenditure Cycle	Ch 4 & 5 Quiz
29-Jun	Read Ch. 7  Watch Ch. 7 Pre-Class Video(See Echo Center in eLearning)  <b>Take Ch. 7 Pre-Class Quiz - Due by 6/29 @ 6pm</b>	Ch. 7 - The Conversion Cycle  BEGIN Xero Project Part 2	Ch. 7 quiz
6/30- 7/5	Read Ch. 8 - (pp. 331-347)  Listen to Ch. 8 Lecture in eLearning – see Lecture section) <b>Take Ch. 8 Quiz - Due by 7/6 @ 6pm</b>	n/a - no in person class	Ch. 8 Quiz  (Take after watch lecture)
6-Jul		Xero Project Part 2 – work in Class Test 2 Review	
13-Jul		<b>Test #2 (Ch. 4, 5, 7, 8)</b>	

Date	To Do before class	What we will do in class	Assign / Tests
20-Jul	Read Ch. 15 Watch Ch. 15 Pre-Class Lecture <b>Take Ch. 15 Pre-class Quiz - due by 7/20 @ 6pm</b>	Ch. 15 - General IT Controls Part I Final Questions on Xero Project Part 2	Chapter 15 Quiz
7/23/2016 (Friday)			XERO PART 2 Due - 7/23 @ 11:59pm Submit files in eLearning
27-Jul	Read Ch. 16	Ch. 16 - General IT Controls Part II	
3-Aug	Read Ch. 17 Watch Ch. 17 Pre-Class Lecture <b>Take Ch. 17 –Pre-Class Quiz - Due by 8/3 @ 6pm</b>	Ch. 17 - General IT Controls Part III Review	Chapter 17 Quiz
AUG 6, 8, 9	<b>Final Exam - In Testing Center</b> <b>CUMULATIVE FINAL</b>		

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