Course	ACCT 6343 – Accounting Information Systems
Professor	Jennifer Johnson
Term	Fall 2016
Meetings	Sec 001 – Mon / Wed 10:00 – 11:15 JSOM 1.107

Professor's Contact Information

Office Phone	972-883-5912
Office Location	JSOM 3.702
Email Address	Jennifer.johnson@utdallas.edu NOTE: For communication related to coursework, please use eLearning.
Office Hours	Tuesday: 11:00 – 12:30 Wednesday 12:00 – 1:30 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	Julia Son Hing JSOM 2.710 Office Hours: see eLearning jas130330@utdallas.edu

General Course Information

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.

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.

Learning Outcomes and Course Objectives

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.

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

Websites / Software:
- Xero – accounting system – access and information will be provided during class
- eLearning
- Tableau - access information will be provided or utilized via the JSOM lab

Other Materials:
- Laptop
- Scantron - #882E
- #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:

Assignments:	Qty	Points Each	Total Points Possible	% of Total
Syllabus Quiz	1	5	**5**	**1.0%**
Exam 1	1	100	**100**	**20.4%**
Exam 2	1	100	**100**	**20.4%**
Exam 3	1	100	**100**	**20.4%**
Online Chapter Quizzes (13 quizzes and I will drop your lowest 3)	10	5	**50**	**10.2%**
Excel Project (Group Assignment)	1	60	**60**	**12.2%**
AIS / Xero Project				
Part 1	1	25	**25**	**5.1%**
Part 2	1	50	**50**	**10.2%**
Total Possible Points:			**490**	

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

A	90% - 100%
B	80% -89.9%
C	70% -79.9%
F	< 70%

There are no + or – assignments.   Grades are NOT rounded up and a curve is ONLY at the discretion of the instructor. A curve should **not** be assumed or **nor** should it be expected.

Exams

There will be 3 exams in this class. Each exam will be taken during class time or the designated end of semester time and can contain a variety of question types. Exams are individual, closed-book, closed-note and must be completed during the designated time. All items covered in class or in the assigned chapters, supplemental reading or websites are possible items that may be tested.

Late arrival policy for exams: If you arrive late for an exam for which at least one student has already completed and turned in, you will NOT be allowed to take the test and will be given a 0.

Quizzes

Online Chapter Quizzes - In eLearning you will be asked to take a quiz over some or all chapters PRIOR to the start of the class. 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 or assigned material 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 text book 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 a designated number of quizzes as outlined in the grading criteria above.   Due dates for quizzes are identified on the syllabus and are to be completed before the start of class. There are NO makeups for quizzes due to the fact that there are a number of low quiz grades dropped.

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.

Make-up Exams

Make-up exams will be given **ONLY** for excused absences, which must be determined **prior** to the exam. There are NO opportunities for makeups on quizzes as these are outlined ahead of time. 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 / Cases

The projects or assignment referenced in the points above will be assigned in class. Some projects may be group or team work and others may be individual.   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 unless specified otherwise. **No Late Work will be Accepted.**

Attendance
This is a highly interactive course and attendance and participation is crucial. Discussions and activities that are covered in class are subject to testing. 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 unless instructed to use personal devices as part of a project or class activity.

Extra Credit
There will be no extra credit available

Late Work
Late work is not accepted.

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.

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 (Regents' Rule 50101) 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 online catalogs (http://catalog.utdallas.edu).

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 Student Code of Conduct, UTDSP5003 (http://policy.utdallas.edu/utdsp5003). Copies of these rules and regulations are available to students in the Office of Community Standards and Conduct, where staff members are available to assist students in interpreting the rules and regulations (SSB 4.400, 972-883-6391) and online at https://www.utdallas.edu/conduct/.

A student at the University neither loses their 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 its 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 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 Office of Community Standards and Conduct website (https://www.utdallas.edu/conduct/dishonesty/)
lists examples of academic dishonesty. Academic 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.

https://www.utdallas.edu/conduct/dishonesty/

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/watches, cameras, calculators, multi-function timepieces, or computers. Calculators, as provided by the professor are allowed. No personal or other calculators will be allowed. 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 the Office of Community Standards and Conduct 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.

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.

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.

The descriptions and timelines contained in this syllabus are subject to change at the discretion of the Professor.

ACCT 6343
Monday & Wednesday 10:00 am – 11:15 am JSOM 1.107

	Dates	Topic/ Lecture	Quizzes Due by 10am unless otherwise noted	Other Key Dates
M	8/22	Introduction & Syllabus Overview		
W	8/24	Chapter 1 - AIS Overview		
M	8/29	Chapter 2 - Overview of Transaction Processing & ERP Supplemental Info: How to Create Your Chart of Accounts Blueprint (Article provided in eLearning)	Ch. 2	
W	8/31	Chapter 7 - Control and Accounting Information Systems	Ch. 7	
M	9/5	Labor day - Holiday - No School	Syllabus Quiz Due @ 11:59pm	**Syllabus Quiz**
W	9/7	Chapter 7 - Control and Accounting Information Systems Supplemental Information: COSO, ERM (see eLearning) Chapter 3 Flowcharts	Ch. 3	**Select Excel Groups by Friday 9/9**
M	9/12	Flowchart Practice Test Review		
W	9/14	Exam #1 (Ch. 1, 2, 3, 7, suppl. Info)		**Exam #1**
M	9/19	Introduce Excel Projects Chapter 12 - The Revenue Cycle: Sales to Cash Collections	Ch. 12	
W	9/21	Chapter 13 - The Expenditure Cycle: Purchasing to Cash Disb.	Ch. 13	
M	9/26	Chapter 14 - The Production Cycle	Ch. 14	
W	9/28	Chapter 16 - The General Ledger and Reporting System	Ch. 16	
M	10/3	**Excel Presentations & Manuals Due**		**Excel Project Presentations /Manuals**
W	10/5	**Excel Presentations & Manuals Due**		**Excel Project Presentations /Manuals**
M	10/10	**Excel Presentations & Manuals Due**		**Excel Project Presentations /Manuals**
W	10/12	Chapter 4 - Relational Databases	Ch. 4	
M	10/17	Test Review		
W	10/19	**Exam #2 (4, 12, 13, 14, 16)**		**Exam #2**
M	10/24	**Start XERO Part 1 - Bring Laptop**		
W	10/26	Xero Part 1 Work day		

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	Dates	Topic/ Lecture	Quizzes Due by 10am unless otherwise noted	Other Key Dates
M	10/31	Chapter 5 - Computer Fraud	Ch. 5	**Xero Part 1 Due Monday 10/31 by 11:59 pm submit online via eLearning**
W	11/2	Xero Part 2 Chapter 6 - Computer Fraud and Abuse Techniques	Ch. 6	
M	11/7	Xero Part 2 Chapter 8 - Controls for Information Security	Ch. 8	
W	11/9	Xero Part 2		
M	11/14	Xero Part 2 Chapter 9 - Confidentiality and Privacy Controls	Ch. 9	
W	11/16	Xero Part 2		
M	11/21	Fall break - NO Classes		
W	11/23	Fall break - NO Classes		
M	11/28	Chapter 10 - Processing Integrity and Availability Controls	Ch. 10	**Xero part 2 Due - beginning of class; printed;**
W	11/30	Big Data		
M	12/5	Big Data / Tableau		
W	12/7	Review		Last day of class
	12/9 - 12/15	Exam #3 - To be given during University scheduled Finals		**Exam 3 - As assigned between 12/9 - 12/15**

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