



Course	ACCT 4342 - Analysis and Design of Accounting Systems MIS 4342 - Analysis and Design of Accounting Systems
Professor	Jennifer Johnson
Term	Fall 2016
Meetings	Sec 001 – Tues / Thur 1:00 – 2:15 JSOM 2.717

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 Office Hours:
Tuesday: 11:00 – 12:30
Wednesday 12:30 – 2:00
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

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. Through the use of an accounting system, practice how systems work through journal entries and review of transactions and processes.
4. Gain knowledge of tools for understanding, explaining, and designing accounting information systems with a focus on adding value & controls

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 – 9th 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 and Tableau
- 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:

<i>Assignments:</i>	<i>Qty</i>	<i>Points Each</i>	<i>Total Points Possible</i>	<i>% of Total</i>
Syllabus Quiz		5	5	1%
Exam 1		100	100	18%
Exam 2		100	100	18%
Final Exam (66% new material / 33% cum)		150	150	27%
Online Chapter Quizzes (10 quizzes and I will drop your lowest 1)	9	5	45	8%
AIS / Xero Project / Test				
Part 1		25	25	5%
Part 2		50	50	9%
AIS /Xero Test		50	50	9%
Tableau Project		25	25	5%
Total Possible Points:			550	

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

Grade	Point Range	
	Low	High
A+	528	550
A	511.5	527.5
A-	495	511
B+	473	494.5
B	456.5	472.5
B-	440	456
C+	418	439.5
C	401.5	417.5
C-	385	401
D+	363	384.5
D	346.5	362.5
D-	330	346
F	0	329.5

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 each chapter 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 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 your lowest grades 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. **The Final exam will be given during the University scheduled finals time. All exams are closed-book / closed-note.** You will need an 882 Scantron & #2 pencil for all Exams. You will also need your **UTD ID** for each exam. .

Late Exam Arrival Policy – if you arrive late for an exam 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.

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 4342-001 Fall 2016
Tuesday / Thursday 1:00 – 2:15 JSOM 2.717

Date	To do Before Class	Items Covered In Class	Significant due dates
23-Aug		Syllabus; Class overview	
25-Aug	Read Ch. 1	Chapter 1 - The Information System: An Accountant's Perspective	
30-Aug	Read Ch. 2 (except pgs. 49-62) Watch Ch. 2 Video Take Ch. 2 Quiz	Ch. 2 - Introduction to Transaction Processing (we will cover the whole chapter except pages (49-62)) Exclude Appendix to Chapter 2	
1-Sep	Read Ch 2 pgs 52-62 Watch Flowchart Video Take Flowchart Quiz Read Ch. 3 (95-115)	Chapter 2 - Introduction to Transaction Processing (Flowcharts) pages 52-62 Ch. 3- Ethics, Fraud and Internal Control - Part I (95-115)	Syllabus Quiz due
6-Sep	Read Ch. 3 (pgs 116-119) and Supplemental Information in eLearning	Ch. 3 - Ethics, Fraud and Internal Control - Part II - COSO / ERM (pgs 116-119) Supplemental information COSO & ERM	
8-Sep	Read Ch. 3 (119-132) Watch Ch. 3 video (pg 119-132) Take Ch. 3 Quiz (pgs 119-132)	Ch. 3 - Ethics, Fraud and Internal Control - Part III (pgs 119-132)	
13-Sep		Review	
15-Sep		Test 1 (1,2,3, COSO, ERM & Supplemental Information)	Test 1
20-Sep	Read Ch. 4 Watch Ch. 4 video Take Ch. 4 Quiz	Ch. 4 - The Revenue Cycle	
22-Sep		Ch. 4 - The Revenue Cycle – con't Speaker - Tentative	
27-Sep	Read Ch. 5 Watch Ch. 5 video Take Ch. 5 Quiz	Ch. 5 - The Expenditure Cycle Part I - Purchases & Cash Disb.	
29-Sep	Read Ch. 7 Watch Ch. 7 video Take Ch. 7 Quiz	Ch. 7 - The Conversion Cycle	
4-Oct		Begin Xero Part 1 - Possible Computer Lab or Bring Laptop	
6-Oct		Ch. 8 - Financial Reporting Systems (page 331-347)	
11-Oct		Process Simulation	
13-Oct		Process Simulation Test review	Xero Part 1 due Friday 10/14 - 11:59pm (submit online)
18-Oct		Introduce Xero Part 2	

Date	To do Before Class	Items Covered In Class	Significant due dates
20-Oct		Test 2 (4,5,7,8)	Test 2
25-Oct		Xero Part 2 - work on in class	
27-Oct		Xero Part 2 - work on in class	
1-Nov	Read Ch. 11 Watch Ch. 11 video Take Ch. 11 Quiz	Ch. 11 - Enterprise Resource Planning Systems	
3-Nov		Big Data - External Module Materials to be provided	Xero part 2 - due 11/3 - beginning of class - printed - no late work accepted
8-Nov		Tableau Project	
10-Nov		Tableau Project	
15-Nov		AIS / Xero Project test	Xero test
17-Nov	Read Ch. 15 Watch Ch. 15 video Take Ch. 15 Quiz	Ch. 15 - General IT Controls Part I	
22-Nov		NO SCHOOL - Thanksgiving Break	
24-Nov		NO SCHOOL - Thanksgiving Break	
29-Nov	Read Ch. 16 Watch Ch. 16 video Take Ch. 16 Quiz	Ch. 16 - General IT Controls Part II	
1-Dec	Read Ch. 17 Watch Ch. 17 video Take Ch. 17 Quiz	CH 17 - General IT Controls Part III	Tableau project due
6-Dec		Review	
TBD		Cumulative Final (12/9 - 12/15) Time to be Announced	Final Exam - TBA

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