

## *Online/Blended Course Syllabus*

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# **ACCT 6343.0W1 – Accounting Information Systems**

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Naveen Jindal School of Management  
The University of Texas at Dallas

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### **Course Information**

<i>Course Number/Section</i>	ACCT 6343 – 0W1
<i>Course Title</i>	Accounting Information Systems
<i>Term</i>	Summer 2017

### **Professor Contact Information**

#### **Professor Contact Information**

Professor	Jennifer Johnson
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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 PwC, 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*

- Tableau – access information will be provided. Works on both a Mac and Windows based environment
- 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 <http://www.offcampusbooks.com> or the UT Dallas Bookstore <http://www.bkstr.com/texasatdallasstore/home>. They are also available in stock at both bookstores.

### **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 <http://www.utdallas.edu/elearning/students/getting-started.html#techreqs> on the Getting Started with eLearning webpage <http://www.utdallas.edu/elearning/students/getting-started.html>.

### **Course Access and Navigation**

The course can be accessed using the UT Dallas NetID account at: <https://elearning.utdallas.edu>. Please see the course access and navigation <http://www.utdallas.edu/elearning/students/getting-started.html#courseaccessandnav> section of the site for more information.

To become familiar with the eLearning tool, please see the Student eLearning Tutorials <http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html>.

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

### **Communication**

This course utilizes online tools 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 <http://www.utdallas.edu/elearning/students/eLearningTutorialsStudents.html> for video demonstrations on eLearning tools.

Student emails and discussion board messages will be answered within 3 working days under normal circumstances.

### **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 <http://www.utdallas.edu/elearning/students/cstudents.htm> for details.

### **Server Unavailability or Other Technical Difficulties**

The University is committed to providing a reliable learning management 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 provide an appropriate accommodation based on the situation. Students should immediately report any problems to the instructor and also contact the online eLearning Help Desk <http://www.utdallas.edu/elearninghelp>. The instructor and the eLearning Help Desk will work with the student to resolve any issues at the earliest possible time.

## Assignments & Academic Calendar

See the end of this syllabus for our class schedule.

## Grading Policy

Weights	<i>Total Points Possible</i>	<i>% of Total</i>
Getting to Know You Discussion Post	5	1%
Participation / Discussion Grades – 1 grade assigned per module (5 pts each Module)	15	4%
Tableau Assignment	25	6%
AIS / Xero Project		
Part 1	25	6%
Part 2	50	12%
Exam 1	100	24%
Exam 2	100	24%
Exam 3	100	24%
Total Possible Points:	<b>420</b>	

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%
C	70% -79%
F	< 70%

## 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.

## 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. There will be a limited time period to launch the exam and begin.
- 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.

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
MODULE 0				
05/30	Introductory Video Syllabus Overview Video	Syllabus	Syllabus Self-Quiz  <b>Graded Discussion - Getting to Know You</b>	<b>06/04</b>
MODULE 1				
05/30- 06/04	Chapter 1 - AIS Overview	Ch. 1	End of Ch MC Discussion Board	
05/30- 06/04	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	
06/05- 06/11	Chapter 7 - Control and Accounting Information Systems; COSO, ERM, COBIT	Ch 7 & Supplemental Reading	End of Ch MC Discussion Board	
06/11	<b>Complete all postings for Module 1 Discussions</b>			<b>06/11</b>
06/17	<b>Exam #1 – Exam Window: You must start the exam between 9:00am and 9:30am CST and you will have 1 &amp; ½ hour to complete.</b>			<b>06/17</b>
Module 2				
06/19- 06/25	Chapter 3 - Systems Documentation Techniques  Chapter 4 - Relational Databases	Ch 3  Ch 4	End of Ch MC Discussion Board	
06/19- 06/25	Chapter 12 - The Revenue Cycle: Sales to Cash Collections	Ch 12	End of Ch MC Discussion Board	
06/26- 07/02	Chapter 13 - The Expenditure Cycle: Purchasing to Cash Disbursements	Ch 13	End of Ch MC Discussion Board	
July 1	Start Xero Project – Part 1 (project open)			
07/03 – 7/09	Chapter 14 - The Production Cycle  Chapter 16 - The General Ledger and Reporting System	Ch 14  Ch 16	End of Ch MC Discussion Board	

DATES	TOPIC/LECTURE	READING	ASSESSMENT / ACTIVITY	DUE DATE
07/09	Complete all postings for Module 2 Discussions			07/09
Test 2 07/15	Exam #2 – Exam Window: Exam Window: You must start the exam between 9:00am and 9:30am CST and you will have 1 & ½ hour to complete.			07/15
07/16	Xero Part 1 – Due			07/16
Module 3				
07/17	Start Xero Project – Part 2			
07/17- 07/23	Chapter 5 - Computer Fraud Chapter 6 - Computer Fraud and Abuse Techniques	Ch 5 Ch 6	End of Ch MC Discussion Board	
07/24- 07/30	Chapter 8 - Controls for Information Security	Ch 8	End of Ch MC Discussion Board	
07/24- 07/30	Chapter 9 - Confidentiality and Privacy Controls	Ch 9	End of Ch MC Discussion Board	
07/30	Xero Part 2 – Due			07/30
07/31- 08/06	Chapter 10 - Processing Integrity and Availability Controls  Big Data / Data Visualization	Ch 10  Supplemental Material Provided	End of Ch MC Discussion Board	
08/07- 08/10	Work on Tableau Project			
08/10	Complete all postings for Module 3 Discussion			08/10
08/10	Tableau Project Due			08/10
08/12	Exam #2 – Exam Window: Exam Window: You must start the exam between 9:00am and 9:30am CST and you will have 1 & ½ hour to complete.			08/12

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

## **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.

### *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.

## **Academic Integrity**

The University has policies and discipline procedures regarding academic dishonesty. Detailed information is available on the [UTD Office of Community Standards and Conduct](#) 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 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. 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.

### **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.

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