

University of North Texas
Accounting Systems – ACCT 4100
Spring 2016

Instructor

Jacob Haislip
Office – 394G
Office hours: Tuesday and Thursday 1:00 – 2:00 PM

Email

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Class times

Section 001 Tuesday and Thursday 2:00 PM – 3:20 PM
Section 002 Tuesday 6:30 PM – 9:20 PM

Prerequisites

Must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses

Co-requisite: ACCT 3120, **you are responsible** for making sure you have the correct prerequisites, check with Becky Andrews in BLB 213 if unsure.

Materials

- 1 - **Accounting Information Systems**. Romney & Steinbart. 13th edition
- 2 - **Systems Understanding Aid**. Arens & Ward. 8th edition.
- 3 - **Go! Microsoft Excel, Pearson Publishing**

Course Description

Introduction to technology/accounting information systems and their interface with business processes. Emphasis on auditing system security and integrity. Coverage of project management and accounting systems development. Practical experience with data analysis with Excel.

Course Objectives

The overall course objective is to familiarize students with the way in which systems are used in organizations to provide decision-relevant information and to enable them to understand how systems are designed and implemented to meet organizational needs. "Accounting technology" in this context means all the tools and practices employed in enterprise accounting in the broadest sense. The content and objectives of this course are most applicable to those students heading for (non-technical) general accounting or related management careers in larger enterprises or with firms that audit and assist those firms. After completing this course, students should have a sound basis for understanding the functioning of any information system they may encounter in practice, and they should be able to relate its features to the conceptual enterprise framework presented in this course. This should allow them to be informed consumers and users of high quality accounting and enterprise software.

Successful enterprises are able to design, develop, and employ information systems that meet the needs of their managers/decision-makers in accounting, finance, marketing, supply chain logistics, etc. Accountants perform four roles with respect to information systems. They are 1) users, 2) designers, 3) managers, and 4) evaluators. To perform these four roles effectively, accountants need to understand the strategic objectives and business processes of the enterprise. They also need to understand capabilities and limitations inherent in current technology. Perhaps most importantly, they also need to understand how technology may be employed to further the strategic objectives of the firm. The most common systems in use today to support enterprise operations and decision-making are database systems. This course therefore emphasizes 1) hands-on experience with a website/database systems, i.e., Wix.com, 2) conceptual systems analysis and design techniques, 3) how systems designs are implemented in the current technology, and 4) how this material relates to overall accounting objectives.

Since the course emphasizes the design of information systems to support decision makers, the course content is similar to the kind of material that you might find in an information systems course. The course is, however, tailored to provide information about technology that accountants should know to be successful in

contemporary business organizations. The course requires conceptual thinking, visual thinking, and imagination—rather than computational skills and memorization.

After completing this course, students should be able to:

1. Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Analyze information flows in an organization and develop conceptual models of organizational relationships.
3. Use the software package Excel to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques ("decision modeling"):
 - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
 - b. Employ model-building techniques to quantify problems or test solutions.
6. Use and apply prevalent business-related technology ("leveraging technology"):
 - a. Appropriately use electronic spreadsheets, database applications, and other software to build models and relational databases.
 - b. Recognize commonly used information architectures.
 - c. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
 - d. Develop and communicate reasonable recommendations for technology use in organizations.
 - e. Describe the process of developing and implementing technological change in organizations.

Course Procedures

Class periods will consist of lectures, hands-on exercises, and simulation practice in the computer lab.

Email

The best way to contact me is through e-mail. During normal work hours I usually respond within a few minutes. After hours, I may not respond as quickly, but I do check my e-mail at least once every night.

Attendance and Assignment Requirements

Attendance is expected. If you cannot attend a class, it is your responsibility to check with your partner or group to find out what happened during class and what was assigned. Late assignment approval is only considered in cases of personal health (doctor's note required) or death in the family (documentation required). This does not guarantee approval, only provides beginning point for case review.

Help

My goal is to help you attain the knowledge and skills outlined above. I encourage you to ask questions either in class or outside of class. I am usually available via email most weekends and evenings. I also encourage you to work with your partner or group, except when specifically instructed to work as an individual. Simply copying someone else's work will be detected and addressed.

There is also help available in the accounting lab. You may see hours and make an appointment here:

<http://www.cob.unt.edu/lab/tutor.php>

Grading

Grades are determined as follows:

Exams:

Midterm	30%
Microsoft Excel Certification	30%

Assignments:

HW 1 – IT Failures	5%
HW 2 – Create a Wix.com page	5%

Partner Project:

System Understanding Aid	15%
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Individual Projects:

MyITLab assignments	15%
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Total	100%
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Letter grades will be assigned as follows:

A= 90-100%, B=80-89%, C=70-79%, D=60-69%, F= <60%

*In the event that the final point distribution is significantly lower than the values provided, scaling may be necessary

COURSE TOPICS

Unit 1: AIS & the Organization

Unit 2: Business Cycles and SDLC

Unit 3: Databases

Exams

There will be two exams during the semester. There will be no make-up exams. If you encounter an unavoidable absence related to a documented illness, death in the family, or other university-sanctioned absence, it is incumbent on you to contact me in advance. If you qualify to miss an exam, you will take a different makeup exam as soon as you return. Exam content will consist of lectures, reading material, and any supplementary documents provided on the course website. Examinations may consist of multiple choice, true/false, short answer, matching, or problems. If you need a scantron, I will let you know.

No cell phones are allowed and will result in a zero. Once the exam begins, you may not leave the room and then return. Once the first student completes the exam, no one will be allowed to enter the classroom and begin the exam. You may only miss exams only under extraordinary circumstances (documented illness, death in the family, or other university-sanctioned absence) which must be approved by me prior to the exam. If you qualify to miss an exam, you will take a different makeup exam as soon as you return. Failure to return any part of an exam, including scantrons, at the end of the classes in which you take the exam and review the exam is an act of academic misconduct and will result in a grade of zero for the exam that cannot be made up in any way. Programmable and text-based calculators, and cell phones, are forbidden during exams.

Exams, as well as any graded assignments collected, will be retained for one semester following the completion of the semester and then destroyed.

Homework/Projects

AIS functions include the ability to gather and process data into information that can be reported to and used by decision makers. Communication of this information comes in many forms. Team work is a necessary component of any successful business model and will be necessary to complete projects preparing you for the gathering, processing, and communication of information. Also, the ability to compose and present concise written/oral reports is imperative in fast-paced business. This class will emphasize team/partner projects that

reinforce course material and provide hands-on experience with AIS concepts and tools. More information will be provided in class. Late projects will not be accepted.

1. IT Business Failures (**Homework**) Written reports will be e-mailed to me by the due date (approximately 2 pages, 12 point font, Times New Roman, double spaced, title page, references page, no abstract required). It must be a .doc or .docx file (other file formats will not be graded). A rubric that considers grammar/spelling/idea coherence/flow/ and communicative quality will be employed. Also, reports will be compared and the highest grades will be given to the best write-ups.
 - a. Can be completed in teams of up to 3 people.
2. Wix.com Secure Website (**Project**) – this will test your ability to securely create a business website
 - a. Can be completed in teams of up to 3 people.
3. Systems Understanding Aid (**SUA Project**) – manual AIS involving journal entries, financial statement preparation, and other accounting tasks.
 - a. Can be completed in teams of up to 3 people.
4. (**Excel Project**) – computerized data analysis of journal entries, financial statements, and other accounting database tasks
 - a. Execute Pearson Excel exercises to prepare you for Excel certification
 - b. Must be completed individually

All assignments other than the SUA must be completed electronically. All homework must be submitted in digital format via email on the assigned due date, I do not accept homework printouts in class. All electronic files must be labeled with assignment number and student last names for submission. For example: HW#1church-smith. You must submit the electronic file, do not copy and paste the content into the Blackboard assignment page.

Late homework will not be accepted. The homework is completed electronically, so it is not necessary for you to be present to submit your assignment. **A scanned version of handwritten homework DOES NOT meet this requirement.** You must utilize a suitable software package to complete all assignments.

Participation/Professionalism/Attendance

A professional demeanor is an integral part of any business environment, especially in your preparation for a career in accounting. Professionalism in this environment implies a respect and courtesy for others. I expect students to maintain the highest standards of professionalism in the classroom. Your speech, appearance, and attitude impact your professional image in the eyes of those around you. Asking for concessions that would violate the syllabus (attempts at turning in homework late, habitually missing class, asking me to fraudulently report your grade by adding or rounding points, etc.), are examples of unprofessional behavior that translated into a business environment would get you fired. Professionalism is also exemplified by willingness to lead discussions in class. Sitting on your hands and saying absolutely nothing all semester will hurt you in class and the workplace. Start good professional habits now!

Periodically, in class activities will yield you an opportunity, not a guarantee, to earn extra points (never more than 5 points/activity). These are meant to drive home a lecture point or other concept we are covering at the time. Obviously, you must be present to participate in these activities to earn those points.

ACADEMIC INTEGRITY

No matter what your beliefs are on the cheating, DON'T. Your future as a professional accountant depends in part on others feeling that they can rely on what you say and do.

The University of North Texas is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. Student

behavior that interferes with an instructor's ability to conduct a class or other students' opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student's conduct violated the Code of Student Conduct. The university's expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. Participating in the following (but not limited to) behavior violates academic integrity: (e.g., unauthorized collaboration on homework or assignments, plagiarism, multiple submissions of the same assignment, cheating on examinations, fabricating information, helping another person cheat, having unauthorized advance access to examinations, altering or destroying the work of others, and fraudulently altering academic records. The Code of Student Conduct can be found at www.unt.edu/csrr.

Academic dishonesty is defined in the UNT Policy on Student Standards for Academic Integrity. Any suspected case of academic dishonesty will be handled in accordance with the University policy and procedures. Possible academic penalties include a grade of "F" in the course. You will find the policy and procedures at <http://vpaa.unt.edu/academic-integrity.htm>

If I suspect that you have engaged in academic dishonesty, I will deal with the situation as outlined in the University policy referenced above. You will be allowed to remain in class during the entire time that the academic misconduct accusation is being investigated, adjudicated, and appealed. As noted above, the maximum academic penalty that can be assessed by an instructor is an F in the course. However, University officials use the academic misconduct information to decide if other misconduct sanctions are then to be applied, and the student has separate rights to appeal those decisions, remaining in class until all appeals are exhausted.

For our purposes in this particular class, **it is especially critical that you NOT do the following** actions:

1. Copying another individual's or group's answers.
2. Asking or pressuring another individual or team to help you with your individual or group project or exam.
3. Providing the above-prohibited assistance to another individual or group.
4. Representing someone else's work as your own.

SETE

The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you online at the end of the semester. This will, provide you a chance to provide input about this class. I am very interested in the feedback I get from students and encourage you to complete the survey. I consider the SETE to be an important part of your participation in this class.

CELL PHONES

It is inconsiderate to those around you to have your ringer disrupt class or for you to be persistently texting next to someone trying to pay attention. Turn your ringers OFF and step out of the room if you need to answer your phone or feel the need to carry on a text conversation. **Absolutely NONE during an examination. If you get caught with a cell phone during an exam, you will receive a zero.**

STUDENTS WITH DISABILITIES

The University of North Texas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. The passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act; there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. Information regarding specific diagnostic criteria and policies for obtaining academic accommodations can be found at <http://www.unt.edu/oda/apply/index.html>. Also, you may visit the Office of Disability Accommodation in the University Union (room 321) or call them at (940)565-4323. If you need an accommodation, please contact me as soon as possible but at the latest by the second week of class.

Incllement Weather

The class follows the standard University policy. Additionally, whenever you feel it is unsafe to come to class due to driving conditions, please do not come. Let me know why you did not attend at the earliest possible opportunity.

WITHDRAWALS: University policy relative to withdrawals will be followed. **Please consult with your academic advisor or UNT academic calendar for all relevant dates anent the last date you can:**

- Drop with an automatic grade of W
- Drop with a W **if** you are passing the course
- Last day you can drop a course at all
- **It is vital that you consult with your academic advisor prior to dropping any course. It can have dire effects on your financial aid and/or academic record.**
- **Becky Andrews in the Acctg Office is also available if the registrar's office is unavailable.**

Class Schedule

The general class schedule is posted separately on the course website. **I CONSIDER IT YOUR RESPONSIBILITY AND STRONGLY RECOMMEND THAT YOU CHECK THE COURSE WEBSITE DAILY FOR ANNOUNCEMENTS, SCHEDULE CHANGES, ASSIGNMENTS, ETC.**

The schedule and syllabus are simply a template for us to follow. I will spend as much time on a topic as necessary for this specific class to master a topic. I will regularly post information/handouts that I expect you to bring with you to class.

Final Exam

Final exam will be posted in BB announcements, it is mandatory, please make arrangements early to be there. Please don't book expensive airfare and lodging only to discover you're conflicting with finals.

ACCT 4100 CLASS SCHEDULE – Spring 2016

<u>WEEK #</u>	<u>Date</u>	<u>TOPICS</u>
Week 1	1/19	Course Introduction, Assignment and Material Overview
	1/21	NO CLASS
Week 2	1/26	Accounting Information Systems Overview
	1/28	Internal Control
Week 3	2/2	Fraud and IT Governance
	2/4	Revenue and Cash Collection Process
Week 4	2/9	Purchase and Expenditures Process
	2/11	Conversion Process
Week 5	2/16	Administrative Processes
	2/18	IT and Auditing
Week 6	2/23	SDLC and ERP Systems
	2/25	E-Business and E-Commerce
Week 7	3/1	Databases and Documentation
	3/3	Review
Week 8	3/8	MIDTERM EXAM
	3/10	Preparation for SUA and Excel Assignments
Week 9	3/15	NO CLASS Spring Break
	3/17	NO CLASS Spring Break
Week 10	3/22	Excel Chapter 1
	3/24	SUA through Dec. 16
Week 11	3/29	Excel Chapter 2
	3/31	SUA through Dec. 23
Week 12	4/5	Excel Chapter 3
	4/7	SUA through Dec. 26
Week 13	4/12	Excel Chapter 4
	4/14	SUA through Dec. 31
Week 14	4/19	Excel Chapter 5
	4/21	SUA Month-End Procedures
Week 15	4/26	Excel Chapter 6
	4/28	SUA Year-End Procedures
Week 16	5/3	Excel Certification Exam (Date and Time announced via Blackboard)
	5/5	SUA and all Excel assignments due 5/6