Texas A&M University-Commerce
Syllabus – Accounting Information Systems - Acct 326.01W & 326.02W

Course Time and Location: Online
Instructor: Annette Taggart, MBA, CPA
E-mail: annette.taggart@tamuc.edu (best contact method)
Phone: 903-886-5653 (email preferred)
Office Hours: Online: ½ hour after each Class Live
Other times by appointment

Course Description
ACCT 326: The Accounting Information Systems course introduces students to how accounting activities are integrated into manual and computer-based accounting information systems. The course explores in detail the revenue and expenditure cycles, the general ledger, financial reporting, and management reporting systems. Internal control, fraud, and ethics are integrated throughout the curriculum. Students will be required to solve cases utilizing problem solving techniques and critical thinking.

Student Outcomes/Objectives
Upon satisfactory completion of the course:

- Students will be able to explain the function of a basic AIS system
- Students will be able to explain how data is collected and processed by an organization
- Students will be able to design an accounting information system to provide information needed to make key decisions in the business cycle

Required Course Text and Resources
ACCT INFO SYS CUSTOM A&M
Author Simkin 2012 edition and Chang 2012
ISBN 9781118443835

This is a custom text that combines two texts. The custom book can be purchased from the university bookstore. The book was combined to help save money for the student. If you prefer to buy the two books separately, the ISBN: for each text is listed below


High speed internet connection
Storage device for saving exercises and projects
Headset with a microphone is recommended
Microsoft Office 2010, including Access
If you do not own Access, it is available in the computer lab located in the library and in the business lab on the third floor of the business building
If you are not familiar with MS Access, you may want to start working through the tutorials provided by Microsoft at http://office.microsoft.com/en-us/access-help/CH010369118.aspx

Student Responsibilities
Complete all assignments in a timely manner
Devote the necessary time outside of class
Read assigned material prior to participating in ClassLive weekly
Prepare problems for review and grading on schedule
Learn how to share information and help each other solve problems
Acquire additional skills and knowledge about desktop applications and their use

This course requires extensive out of class reading, studying, and time spent solving homework problems. Students must not fall behind in the class, as it will be very difficult to catch up. Accounting is cumulative by nature. Students will be held responsible for all material in the textbook, information presented in the lecture sessions, and homework problems, unless specifically instructed to omit the material.

Students are expected to adhere to all rules and standards set forth in this syllabus. The instructor reserves the right to modify or change this syllabus at any time. Students are expected to adhere to the academic honesty standards promulgated by Texas A & M University-Commerce. There are no acceptable reasons for violating any of the stated rules and conduct standards published by the university or contained in this syllabus.

Course Overview
This course will explain why Accounting Information Systems are valuable when making business decisions, and will provide a basic overview of how MS Access works. Students will learn basic skills such as data entry, formatting, and editing. Accountants play an important role in designing accounting information systems. Your role will include understanding how accounting information systems work in order to measure how cost-effective the system is performing, assess reliability, and to engage in continuous improvement of the system. Collecting data and utilizing the data as information is a common and often critical task in business. Students will learn how to create, populate, display tables, create and use queries, and create and use forms and reports utilizing MS Access. You will learn how business uses MS Access processing sales/collection, in the acquisition/payment process, the human resource process, and the financing process.

<table>
<thead>
<tr>
<th>Course Evaluation:</th>
<th>Grade Scale:</th>
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<tbody>
<tr>
<td>Mid-Term Exam</td>
<td>A = 450-500</td>
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<tr>
<td>Final Exam</td>
<td>B = 400-449</td>
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<tr>
<td>Cases</td>
<td>C = 350-399</td>
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<tr>
<td>Problems</td>
<td>D = 300-349</td>
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<tr>
<td>Total Points</td>
<td>F = 299 and below</td>
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Reading assignments will be 1 to 2 chapters a week. We will cover 15 chapters in Core concepts of Accounting Information Systems by Simkin and five chapters in Modeling and Designing Accounting Systems by Chang. The assignments are to be prepared using MSWord, MSAccess, or MSExcel.

You will need to compress the MSAccess assignments before loading to the assigned dropbox on e-College. To compress the file, save the file and close the document, right click on the icon, click on send to and then click on compress.

Assignments are to be submitted weekly to the appropriate Dropbox in eCollege. Filenames must follow this naming convention: Lastname_firstinitial_assignment#_assignmentname (ex: Taggart_A_Case4-23). Files must be uploaded to the correct dropbox by the due date. All projects are due Sunday of the assignment week unless otherwise indicated.

If you have difficulty with a project, you are encouraged to work with your classmates to solve that problem. I will not come in and provide you help until you have attempted working with your peers. Please use virtual office that relates to the assignment week to correspond with your classmates and the instructor. This is part of your participation grade. The purpose is to learn to work in teams to accomplish a task.

Class Live sessions will be held each Tuesday night at 6:30 PM. Attendance is highly encouraged, but is not mandatory; however, all students will be held responsible for the material covered in assignments and discussed in Class Live sessions. You may listen to the Class Live sessions after the fact if you cannot attend.
Student Resources
Your textbooks provide PowerPoint slides for each chapter. To access the PowerPoint slides go to the following URL www.wiley.com/simkin for the Core Concepts of Accounting Information Systems text or for the Modeling and Designing Accounting Systems go to URL www.wiley.com/chang
Click on companion website for the 2nd edition (the text with a green world pictured on the front is the Core Concepts text and the spiral cover for the Modeling and Designing text). To access the student resources, click on student resources. I have provided the url’s for student resources under the tab webliography. You will find the tab for webliography at the top of your e-college screen. Under book resources, you have access to the resources that are not locked. These resources include PowerPoint slides and student data files that will be utilized to complete assignments.

Examinations
Two examinations will be given during the semester. Examinations will be given at Mid-Term worth 100 points and a Final worth 150 points each. Each examination will be either essay or problem solving questions.

E-Mail Policy
E-mail is the best way to contact the instructor. E-mails are generally answered within 24 hours during the week. If you do not hear from me within that time, please contact me again. Expect a longer response time for e-mails sent during over the weekend. Students are required to use their university e-mail for correspondence, and are responsible for checking their account daily for correspondence from the professor.

Requirements for student e-mail correspondence:
- Student Name
- Campus ID (CWID)
- Course and section
- Proper punctuation & capitalization (no text-like messages)
- Sent from official TAMU-C student e-mail account

Internet Access
Students are responsible for securing reliable Internet access to the class resources, including, but not limited to, eCollege. A computer lab is available in the library for student use if necessary.

Comfortable Learning Environment
The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are thus to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. Students who disrupt the learning environment of the class will be asked to leave class. If you feel uncomfortable with a personal interaction, see your instructor for help in solving the problem.

Discipline Policy
“All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct).

Technical Support
Please complete the student tutorial on using e-College. E-College provides help. The help button is located on the top right of the screen to provide information while you are working in e-College. If at any time you experience technical problems such as not being able to log into the course, please contact the e-College HelpDesk. The HelpDesk is available 24 hours a day, seven days a week. You can access the HelpDesk by sending an e-mail to helpdesk@online.tamuc.org or by calling 1-866-656-5511.

Policy For Dropping Class
If the student finds that he/she needs to drop the class it is the student’s responsibility to drop the class. Students are responsible for understanding the university policy concerning dropping a class.
Academic Honesty Policy
The College of Business and Entrepreneurship at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

- Illegal activity – Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty;
- Dishonest conduct – Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct;
- Cheating – The unauthorized use of another’s work and reporting it as your own;
- Plagiarism – using someone else’s ideas and not giving proper credit; and
- Collusion – Acting with others to perpetrate any of the above actions regardless of personal gain.

Students With Disabilities
The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

Office of Student Disability Resources and Services
Texas A&M University-Commerce
Gee Library, Room 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu

Course Rubric

<table>
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<tr>
<th>Criteria (Course Objectives)</th>
<th>1 (Unsatisfactory)</th>
<th>2 (Emerging)</th>
<th>3 (Proficient)</th>
<th>4 (Exemplary)</th>
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<tbody>
<tr>
<td>Students will be able to explain the function of a basic AIS system.</td>
<td>Student cannot explain the function of a basic AIS system.</td>
<td>Student is able to identify and explain some functions of a basic AIS system</td>
<td>Student is able to identify and explain the underlying concepts fundamental to an AIS system, and demonstrates average knowledge preparing flowcharts, and flow diagrams.</td>
<td>Student is proficient in explaining the function of a basic AIS system.</td>
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<tr>
<td>Students will be able to explain how data is collected and processed by an organization.</td>
<td>Student is not familiar with how data is collected and processed by an organization.</td>
<td>Student can explain a limited ways that data is collected and processed by an organization.</td>
<td>Student is able to explain how data that adds value to an organization is collected and processed.</td>
<td>Student is able to explain how data that adds value to an organization is collected, processed, and controlled.</td>
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<tr>
<td>Students will be able to design an accounting information system to provide information needed to make key decision in the business cycle.</td>
<td>Student is not able to take the data collected and design an AIS system and use the data to provide information needed to make key decisions in the business cycle.</td>
<td>Student can take the data collected and begin the process of designing an AIS system but is not capable of using the data to provide information needed by management.</td>
<td>Student is able to design an AIS system and filter some information needed to make decisions but does not understand the AIS system well enough to determine what information is needed by management.</td>
<td>Student understands the AIS system, it purposes, and demonstrates knowledge needed to extract data into information needed by the users of the data.</td>
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**Tentative Course Schedule**

Students are expected to have read the chapter before the lecture covering that material. The assignment schedule should be followed diligently. Assignments will not be accepted late.

**NOTE:** This syllabus is subject to change as needed to meet the objectives of the course. Therefore, the instructor reserves the right to change the schedule as the semester progresses. Changes to assignments and schedules will be discussed in class and posted in eCollege.

<table>
<thead>
<tr>
<th>Week</th>
<th>Beg/End Dates</th>
<th>Objective/Outcome</th>
<th>Assignment Schedule</th>
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</table>
| 1    | Jan 14 – Jan 20 | Overview of Accounting Information Systems **Objective 1/Outcome 1** Students will be able to explain the function of a basic AIS system. | Core Concepts of Accounting Information Systems Read Chapter 1
Complete the assigned project/projects by the due date listed in e-College.
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week. | Core Concepts of Accounting Information Systems textbook Read Chapter 1
Complete Problem 1.18 (page 29) and submit to the Corresponding dropbox.
Complete Case 1-19 (page 30) and submit to the Corresponding dropbox for grading.
Due January 20, 2013 No later than 11:59 PM (Central Time Zone) |
| 2    | Jan 21 – Jan 27 | Information Technology **Objective 1/Outcome 2** Students will become familiar with an AIS system as a collection of hardware, software, data, people, and procedures that work together to accomplish processing a task | Core Concepts of Accounting Information Systems textbook Read Chapter 2
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.
Complete the assigned project/projects by the due date listed in e-College | Core Concepts of Accounting Information Systems textbook Complete Problem 2.23 (page 65) and submit to the Corresponding dropbox.
Complete Case 2-25 (page 66) and submit to the Corresponding dropbox for grading.
Due January 27, 2013 No later than 11:59 PM CST |
| 3    | Jan 28 – Feb 3  | Introduction to Data Modeling **Objective 1/Outcome 3** Students will be able to explain the fundamental concepts of database systems. | Core Concepts of Accounting Information Systems textbook Read Chapter 3
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.
Complete the assigned project/projects by the due date listed in e-College | Core Concepts of Accounting Information Systems textbook Complete Problem 3.16 (page 97) and submit to the Corresponding dropbox.
Complete Case 3-20 (page 66) and submit to the Corresponding dropbox for grading.
Due February 3, 2013 No later than 11:59 PM CST |
<table>
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<tr>
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| 4    | Feb 4 – Feb 10 | Using REA to Model Business Processes  
**Objective 3/ Outcome 1**  
Students will be able to describe the basic concepts of data models and relational databases. | **Modeling and Designing Accounting Systems**  
Read Chapters 1 and 2  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College | **Modeling and Designing Accounting Systems Textbook**  
Answer the M/C Questions chapter 1 (page 15-17) and Chapter 2 (pages 31-34) and submit to the corresponding drop box  
Due February 10, 2013  
No later than 11:59 PM CST |
| 5    | Feb 11 – Feb 17 | Organizing and Manipulating the Data in Databases  
**Objective 3/ Outcome 2**  
Students will be able to manipulate database information by sorting, indexing, using data mining tools, or performing queries. | **Core concepts of Accounting Information Systems**  
Please read Chapter 4  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College | **Core Concepts of Accounting Information Systems textbook**  
Complete Problem 4-19 (page 129) and submit to the Corresponding dropbox.  
Complete Case 4-23 (page 134-135) and submit to the Corresponding dropbox.  
Due February 17, 2013  
No later than 11:59 PM CST |
| 6    | Feb 18 – Feb 24 | Using Access to Implement a Relationship Database  
**Objective 3/ Outcome 3**  
Students will be able to explain control concepts and the importance of computer control and security. | **Modeling and Designing Accounting Systems**  
Read Chapter 3  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College | **Modeling and Designing Accounting Systems**  
Chapter 3 Complete Problem 3.1 (page 64)  
Due February 24, 2013  
No later than 11:59 PM CST |
| 7    | Feb 25 – Mar 3  | Database Forms and Reports  
**Students will be able to identify the four criteria that can be used to evaluate the effectiveness of an organization’s information security.** | **Core concepts of Accounting Information Systems**  
Read Chapter 5  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College | **Core Concepts of Accounting Information Systems**  
Complete Problem 5.16 (Page 159) and submit to the corresponding dropbox.  
Complete Case 5.21 (Page 161) and submit to corresponding dropbox  
Due March 3, 2013  
No later than 11:59 PM CST |
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</table>
| 8    | Mar 4 – Mar 10 | **Documenting Accounting Information Systems**  
**Objective 1/Outcome 4** Students will be able to document an AIS in order to explain how the system works and draw flow diagrams to provide both a physical and a logical view of an AIS system. | Core concepts of Accounting Information Systems  
Read Chapter 6  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College  
Core Concepts of Accounting Information Systems  
Complete Problem 6.14 (Page 197) and submit to the corresponding dropbox.  
Complete Case 6.23 (Page 201-203) and submit to the corresponding dropbox  
Due March 10, 2013 No later than 11:59 PM CST |
| 9    | Mar 11 – Mar 17 | **Assessment**  
Demonstrate competency in knowledge of an Accounting Information System and design an accounting information system utilizing a relational database | SPRING BREAK |
| 10   | Mar 18 – Mar 24 | **Documenting the Sales and Purchasing Process**  
**Objective 2/Outcome 1**  
a. Students will be able to explain the sales and purchasing process.  
b. Students will be able to evaluate an optimal inventory management system and controls. | Core concepts of Accounting Information Systems  
Read Chapter 7 and 8  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College  
Core Concepts of Accounting Information Systems  
Complete question 7.1 (Page 232) and submit to the corresponding dropbox.  
Complete Case 7.15 (Page 201-203) and submit to the corresponding dropbox.  
Complete Case 8.16 (Page 266-267) and submit to the corresponding dropbox.  
Due March 31, 2013 No later than 11:59 PM CST |
| 11   | Mar 25 – Mar 31 | **Sales Collection and Business Process**  
**Objective 2/Outcome 2** Students will be able to create queries, create forms with sub forms, create a combo box in a form, and create a simple report based on a query. | Modeling and Designing Accounting Systems  
Read Chapter 4 and 5  
Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week.  
Complete the assigned project/projects by the due date listed in e-College  
Modeling and Designing Accounting Systems  
Work Chapter 4 exercises in the chapter. Go to page 111-112 and run the queries in 4.1, 4.2, 4.3, 4.4, 4.5, and 4.6. When completed submit to the dropbox. (Compress the Access file before uploading to the dropbox)  
Work through Chapter 5 exercises in the chapter. Go to page 145 and complete Problems 5.2-5.5. Upload to the corresponding dropbox.  
Due April 7, 2013, 11:59 PM CST |
<table>
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<tr>
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<th>Beg/End Dates</th>
<th>Objective/Outcome</th>
<th>Assignment Schedule</th>
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<tbody>
<tr>
<td>13</td>
<td>Apr 8 – Apr 14</td>
<td>Introduction to Internal Control Systems <strong>Objective 2/Outcome 3</strong> Demonstrate competency in knowledge of an Accounting Information System and the importance of controls and security.</td>
<td>Core concepts of Accounting Information Systems Read Chapter 9 Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week. Complete the assigned project/projects by the due date listed in e-College</td>
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<tr>
<td>14</td>
<td>Apr 15 – Apr 21</td>
<td>Auditing Computer Based Information Systems <strong>Objective 2/Outcome 4</strong> a. Students will be able to explain controls designed to protect an organization’s confidential information. b. Students will be able to identify potential computer control weaknesses and assess the need for controls.</td>
<td>Core concepts of Accounting Information Systems Read Chapter 10 and 11 Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week. Complete the assigned project/projects by the due date listed in e-College</td>
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<tr>
<td>15</td>
<td>Apr 21 – Apr 28</td>
<td>Information Technology Auditing. Developing and Implementing Effective Accounting Information Systems <strong>Objective 2/Outcome 2</strong> Students will be able to explain internal controls mandated by SAS No. 99 and the Sarbanes-Oxley Act of 2002 and why IT auditors are in demand <strong>Objective 2/Outcome 3</strong> Students will be able to evaluate system performance capabilities, costs and benefits, system maintainability, system compatibility with other systems, and vendor support.</td>
<td>Core concepts of Accounting Information Systems Read Chapter 12 &amp; 13 Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week. Complete the assigned project/projects by the due date listed in e-College</td>
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<td>Assignment Schedule</td>
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<td>16</td>
<td>Apr 28 – May 5</td>
<td>Accounting on the Internet Accounting and Enterprise Software Objective 2/Outcome 4 a. Students will be able will be able to will be able to implement privacy and security on the internet. b. Students will be able to evaluate appropriate software packages for business</td>
<td>Core concepts of Accounting Information Systems Read Chapter 14 and 15 Join the ClassLive Session Tuesday at 6:30 PM CST, or listen to the session during the week. Complete the assigned project/projects by the due date listed in e-College</td>
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<td>Core Concepts of Accounting Information Systems Complete Case 14-26.(page 475) and submit to the dropbox. Complete Problem 15.13 (Page 503) and submit to the dropbox. Complete Case 15.15 (Page 372) and submit to the corresponding dropbox. Due May 5, 2013 No later than 11:59 PM CST</td>
</tr>
<tr>
<td>17</td>
<td>May 6 – May 10</td>
<td>Final Assessment Objective 3/Outcome 5 Students will be able to design an accounting information system utilizing a relational database, run queries, create forms, and demonstrate satisfactory knowledge of an accounting information system.</td>
<td>Students will be provided with data and be required to design a database utilizing MSAccess. The data will be available on May 5, 2013. Final Examination: Use raw data supplied by the instructor to design a database as well as to demonstrate knowledge of accounting information systems. Due May 8, 2013.</td>
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