

ACCT 529.01W Accounting Information Systems
COURSE SYLLABUS: Spring 2013
Online Course

Instructor: Dr. Sharon Burnett, CPA

Office Location: UCD 301; BA 117

Office Hours: UCD Thursdays 5-6 pm, Commerce Tuesday 2-3 pm, or by appointment.

University Email Address: sharon.burnett@tamuc.edu

COURSE INFORMATION

Materials – Textbooks, et cetera:

Textbook Required: Romney, M. B. and Steinbart, P. J. (2012). *Accounting Information Systems, 12e.* Upper Saddle River, NJ: Prentice Hall.

Access to Internet, eCollege and the TAMUC Library's database: Connectivity, hardware and software are your responsibility. Completing the Student Tutorial in eCollege is highly recommended.

Other software: Microsoft Excel and Access. The TAMUC Library has both, many other library and computer labs do also.

Course Description:

This course is designed to present an understanding of accounting information systems and their role in the accounting environment. Particular attention is paid to transaction cycles and internal control structure. Topics to be covered include the software development life cycle, contemporary technology and applications, control concepts and procedures, auditing of information systems, internets, intranets, electronic commerce, and the role of information systems in a business enterprise. This course will cover accounting information systems—both computerized and non-computerized—with particular emphasis on internal controls.

Course Objectives:

- Be able to apply advanced analytical and critical thinking skills at a graduate level by utilizing information technology (IT) and applying IT in analysis and communication.
- Demonstrate an expanded knowledge in designing and implementing a computerized relational database and retrieving selected data used in business decision making.
- Analyze, build, and assess internal control weaknesses and fraud.

COURSE REQUIREMENTS

Grading

Item	Percentage
Test 1	25
Test 2	25

Test 3	25
Project	10
Paper	5
Participation	<u>10</u>
Total	100

Course Grading Rubric

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Be able to apply advanced analytical and critical thinking skills at a graduate level by utilizing information technology (IT) and applying IT in analysis and communication.	Students cannot apply advanced analytical and critical thinking skills by using and applying IT in analysis and communication.	Students can apply advanced analytical and critical thinking skills by using and applying IT in analysis and communication some of the time.	Students can apply advanced analytical and critical thinking skills by using and applying IT in analysis and communication most of the time.	Students can apply advanced analytical and critical thinking skills by using and applying IT in analysis and communication all of the time.
Demonstrate an expanded knowledge in designing and implementing a computerized relational database and retrieving selected data used in business decision making.	Students cannot demonstrate knowledge in designing, implementing, and using relational databases.	Students can demonstrate some required knowledge in designing, implementing, and using relational databases.	Students can demonstrate most required knowledge in designing, implementing, and using relational databases.	Students can demonstrate all required knowledge in designing, implementing, and using relational databases.
Analyze, build, and assess internal control weaknesses and fraud.	Students cannot analyze, build, and assess internal control weaknesses and fraud.	Students can analyze, build, and assess some internal control weaknesses and fraud.	Students can analyze, build, and assess most internal control weaknesses and fraud.	Students can analyze, build, and assess all internal control weaknesses and fraud.

Student Responsibilities*

Learning is every student's responsibility. My role is to facilitate and support your learning process. To accomplish the learning process you are required to:

1. Check eCollege frequently for announcements and other information.

2. Read assigned material listed on schedule before the material is covered. Work additional problems to gain mastery over the material and prepare for exams.
3. Actively participate in the class. I hold ClassLive sessions each week. You should join the session and participate via asking questions, and so on. If you cannot attend, listen to the recordings and follow-up with questions in the Discussion Board. I also expect participation via the Discussion Board.
4. Prepare for, and take, scheduled exams.
5. Submit project and paper on time via the appropriate basket in Dropbox.
6. Contact me about any questions or issues *when they arise*. It's much easier to help and work out a solution early-on, than later when it may be too late.

*This list was adapted from one used by Dr. Bristol on her syllabi.

COURSE AND UNIVERSITY PROCEDURES/POLICIES
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Course Specific Procedures:

- ClassLive lectures are on Wednesday at 4 pm. Each week students are responsible to attend OR view the ClassLive session. ACCT 529 is a three-hour course; students need to allow 2 hours and 50 minutes each week for class-type activities. The purpose of the ClassLive session is to discuss the current week's topics and introduce the topic for the next week.
- I am available through the Virtual Office, Discussion Board, and Email functions in eCollege. For general course questions, please use Virtual Office. For questions specific to a week, please use the Discussion Board for that week. Email is for specific questions that apply to only the student asking the question.
- Assignments are due by Sunday at 12 midnight CST. Students turn in assignments using the following features in eCollege: DropBox and VoiceThread.
- Participation includes staying involved in the class, attending or viewing Class/Live lectures, turning in assignments on time and in the prescribed manner, making ethical choices, and using professional behavior in communication with the professor and fellow students.
- Assignments follow the class schedule at the end of this syllabus.

University Specific Procedures:

ADA Statement

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 132
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
StudentDisabilityServices@tamuc.edu
[Student Disability Resources & Services](#)

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. (See *Code of Student Conduct from Student Guide Handbook*).

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business and Technology).

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.
- **Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

Note from instructor: Cheating includes obtaining copies of solutions manuals and/or test banks. The instructor making selected solutions available doesn't mean that the entire solutions manual is open and approved for use.

Dropping or Withdrawing from the course

University policy will be followed in regards to all withdrawals during the semester.

Instructor Withdrawal Policy – Follow the drop procedures in eCollege. The Registrar's Office will notify me for permission. If you withdraw by the University deadline, you do not receive a grade in the course. If you drop the course during the semester, you receive either a drop passing (DP) or a drop failing (DF) grade for the semester. The grade you have on the day you drop determines the DP or DF grade. The benefit of the doubt is given to any student who has

completed all work up to the point they request to be dropped from the course. It is your responsibility to watch the dates for withdrawal.

Financial Aid – If you are getting financial aid (grants, scholarships, loans, etc.), check with the financial aid office to be sure that dropping or withdrawing from the course does not adversely affect your financial aid. It is the student’s responsibility to assess all consequences of dropping or withdrawing from the course. (<http://www.tamuc.edu/home/finAid/default.asp> or <http://www.tamuc.edu/scholarship/>)

Dropping versus Withdrawing from the University: If you are dropping ALL courses that you are enrolled in, you are actually requesting to be withdrawn from the University and will have to get readmitted to take future courses. If are still enrolled in AT LEAST one course after requesting to be dropped from a current course, then you will only be dropped from the course itself and the rest of your schedule will be intact. If you are dropping ALL of your courses, a withdrawal must be completed. <http://www.tamuc.edu/registrar/pdfs/studentwithdrawal.pdf>

COURSE OUTLINE / CALENDAR

Week #	Dates	Topic	Assignment
1	January 14-20	Course Introduction and Chapter 1	Student Information & Academic Honesty Forms
2	January 21-27	Chapter 2	
3	January 28-February 3	Chapter 3	VoiceThread Introductions
4	February 4-10	Chapter 5 and 6	
5	February 11-17	Chapter 7	
			Test 1 (available from Feb. 15-18)
6	February 18-24	Chapter 8	
7	February 25- March 3	Chapter 9-10	
8	March 4-10	Chapter 11	Paper Due
	March 11-17		Spring Break
9	March 18-24	Chapter 12 - 13	
			Test 2 (available from March 22-25)
10	March 25-31	Chapter 4	
11	April 1 – 7	Chapter 17	
12	April 8-14	Chapter 18	
13	April 15-21	Chapter 19	
14	April 22-28	Chapter 20	
15	April 29 – May 5	Chapter 21-22	Project due
	May 6-10		Test 3 (available from May 6-9)

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.