



**Texas A & M University-Commerce  
College of Business  
Department of Accounting  
Syllabus for spring 2018  
ACCT 326 01E  
Accounting Information Systems**

**Instructor:** Shiyou Li, Ph.D., CPA, CMA

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**Office Hours:** Monday: 1:15PM-6:15PM, BA114  
(appointment recommended)

**Class Time and Location:** M 6:15p-8:55p Location: BA340

### **Course Description**

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.

### **Class Objectives**

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

### **Textbooks:**

Computer Accounting Essentials Using QuickBooks 2015 QuickBooks Software (please make sure installable Quickbook software CD is included so you can complete your Quickbook projects).

ISBN: 9781259620737 / 1259620735

Publisher: McGraw-Hill Education

and

Core Concepts of Accounting Information Systems ISBN: 9781118742938 Publisher: Wiley.

**Student Responsibilities:**

Complete all assignments in a timely manner  
 Devote the necessary time outside of class  
 Read assigned material prior to the class

The rubric below is the rubric for the course ACCT 326 Accounting Information Systems

| <b>Criteria<br/>(Course Objectives)</b>   | <b>1<br/>(Unsatisfactory)</b>   | <b>2 (Emerging)</b>  | <b>3 (Proficient)</b>  | <b>4 (Exemplary)</b>  |
|---|---|--|--|---|
| Students will be able to explain the function of a basic AIS system   | Student cannot explain the function of a basic AIS system   | Student is able to identify and explain some functions of a basic AIS system   | Student is able to identify and explain the underlying concepts fundamental to an AIS system, and demonstrates average knowledge preparing flowcharts, and flow diagrams | Student is proficient in explaining the function of a basic AIS system  |
| Students will be able to explain how data is collected and processed by an organization   | Student is not familiar with how data is collected and processed by an organization   | Student can explain a limited ways that data is collected and processed by an organization   | Student is able to explain how data that adds value to an organization is collected and processed  | Student is able to explain how data that adds value to an organization is collected ,processed, and controlled                    |
| Students will be able to design an accounting information system to provide information needed to make key decision in the business | 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 | 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 | Student is able to design an AIS system and filter some information needed to make decisions but does not understand the AIS system well                                 | Student understands the AIS system, it purposes, and demonstrates knowledge needed to extract data into information needed by the |

|       |                    |                      |  |                   |
|-------|--------------------|----------------------|--|-------------------|
| cycle | the business cycle | needed by management | enough to determine what information is needed by management | users of the data |
|-------|--------------------|----------------------|--|-------------------|

## Introduction

The above list emphasizes the responsibilities that the student must adhere to so that each student will have the opportunity to excel in this class. I will hold you responsible for a thorough understanding of all of the material presented in the text, and material acquired from the tutorials, and other research and reference sources. You may not gain all of the knowledge you need in this class exclusively from your textbooks. I will expect you to use your research and information acquisition skills to obtain any knowledge or information that is not specifically presented. A good reference is an online Financial Accounting textbook that can be accessed using the following URL [www.principlesofaccounting.com](http://www.principlesofaccounting.com).

## Grading

The final course grade will be based on the following items:

|             |            |
|-------------|------------|
| Three Exams | 300 points |
| Projects    | 200 points |
| Total       | 500 points |

Grades for the course will be determined by converting each student's points out of a possible 500 into a percentage and then applying the following ranges:

90%-100%: A, 80%-89%: B, 70%-79%: C, 60%-69%: D and below 60%: F.

## Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty.

**“All that is required for dishonesty to flourish is that good men and women do nothing.”**

## University Policies and Procedures:

*Disability* – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at:

<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

*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 Student’s Guide Handbook, Policies and Procedures, Conduct)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

*Dropping or Withdrawal from the course* – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

*Non-discrimination* – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

### **Course Requirements:**

*eCollege*: We will use eCollege as our main hub for the course. **Check eCollege frequently for announcements** and other information.

*Email Policy* – **Please include the course number and section number in the subject line of the email message.** If you need to contact me, email is the best method as it is the communication of choice by the university.

*Reading assignments* – Chapters should be read prior to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to class.

*Cheating, plagiarism, academic dishonesty* – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

### **Technical Support:**

If you experience technical problems please contact the eCollege Help Desk, available 24 hours a day, seven days a week: [helpdesk@online.tamuc.org](mailto:helpdesk@online.tamuc.org) or 1-866-656-5511.

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to <http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34Safe>

[tyOfEmployeesAndStudents/34.06.02.R1.pdf](#)) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

**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.**