



ACG 4401– Section#
CRN Number
Accounting Information Systems 1
Term
Class Location
Class Meeting Time(s)

Professor Information

Name
Office Address
e-mail address
Phone Number

Office Hours

Provide information on office hours and office hours location

Required Text and Materials

Pearson Custom Pack of Accounting Information Systems (12th Ed.) by Romney/Steinbart; ISBN 13:978-1-256-04531-1.

SAM 2010 Assessment and Training v2.0 Printed Access Card, (1st Ed.), ISBN# 0538753692; Online Instant Access Code <http://www.cengagebrain.com/shop/isbn/9780538466998>, Cengage

Recommended Text and Materials

Standard Flowchart Template (available at bookstore or online); you will also be able to use the flowcharting software in Excel.

Jump Drive (for flowchart part of Exam 1).

Headphones (if using SAM in lab).

Course Description

Design and operation of accounting information systems as affected by information theory, computers and behavioral concepts. Internal control in the design and analysis of systems. EDP Audit concepts and techniques are briefly considered

Course Prerequisites and Credit Hours

ACG 3131 (3 credits)

Supplemental Course Description

This class is taught as a precursor to Auditing (ACG 4651) and requires successful completion of ACG 3131 (prerequisite). It is **extremely time-intensive** both inside the classroom and outside. Study more than you think you should. To derive maximum benefit from the lectures, students are expected to have



read all assigned content for the week prior to the lecture. Active learning is emphasized in this course. **This means that you the student are primarily responsible for your learning.** To succeed in this course you must put the time and effort in. You must attend class regularly, read, and contribute fully. Attendance will be considered for borderline grades. Former CPA exam, CMA exam, and IIA questions are used and tested.

Course Learning Objectives

Students will learn about the design and operation of accounting information systems as affected by information theory, computers, and behavioral concepts underlying internal controls. Specifically, at the end of this course, students will be able to: 1) document an accounting system or subsystem using narrative descriptions and flowcharts; 2) apply advanced Excel topics such as VLOOKUP and Pivot tables; 3) analyze and recommend internal controls appropriate to different accounting systems, and understand the standards of conduct that impact the need for controls; 4) identify the basic functions and interactions of the revenue, procurement, HR, production, and general ledger accounting systems and the threats to each subsystem; 5) identify existing technologies (e.g., mobile and tablet) that can be used for business applications; and 6) distinguish how accounting information systems are used to achieve different organizational objectives and how they improve planning and control in an organization, as well as ethical issues involved in these choices.

ASSIGNMENTS/QUIZZES: In order to be an effective participant, you must thoroughly read the assigned material (before I present it), complete the assigned problems and quizzes, and come to class prepared to discuss the topic. You will also be asked the solution for several assigned problems on a random basis. All submitted assignments will involve Excel or flowcharting and are due at the beginning of the class as outlined later in this syllabus. I do not accept late assignments. Other than on your personal computer, you can also access Excel 2010 in BU 405 and CM 142.

EXAMINATIONS: Each examination may consist of objective questions, short answer, and essays. Exams must be taken as scheduled and no hats/sunglasses are to be worn. No make-up tests will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency). If the make-up test is granted by the Professor, it must be taken sometime before the next class meeting. Quizzes, presentations, and the third exam cannot be made-up.

PRESENTATIONS: Students will work in groups of 4-5 addressing one of the cases from the custom pack (excluding the cases in the first two chapters). Each group will 1) hand-in one write-up of not more than five typed double-spaced pages, size 12 Times New Roman font, one-inch margins all around and 2) present to the class a summary of their case/solutions in approximately 8-10 minutes. Each group member will email me a peer review.

Course Evaluation Method



GRADING STRUCTURE:	Excel assignments	100 points	14.3 %
	Documentation task	100	14.3
	Quizzes	100	14.3
	Group project/presentation	100	14.3
	Exam 1	100	14.3
	Exam 2	100	14.3
	Exam 3	<u>100</u>	<u>14.2</u>
	TOTAL	700 points	100 %
	===	===	

GRADES: Grades will be assigned on a straight scale according to the following schedule:

<u>Course Grade</u>	<u>% of Total Points</u>	<u>Minimum Points Required</u>
A	93-100%	651
A-	90-92	630
B+	87-89	609
B	83-86	581
B-	80-82	560
C+	77-79	539
C	73-76	511
C-	70-72	490
D+	67-69	469
D	63-66	441
D-	60-62	420
F	59 and Below	Below 420

Additional Course Policies

Missing Exams

Each examination may consist of objective questions, short answer, and essays. Exams must be taken as scheduled and no hats/sunglasses are to be worn. No make-up tests will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency). If the make-up test is granted by the Professor, it must be taken sometime before the next class meeting. Quizzes, presentations, and the third exam cannot be made-up.

Late Assignments

In order to be an effective participant, you must thoroughly read the assigned material (before I present it), complete the assigned problems and quizzes, and come to class prepared to discuss the topic. You will also be asked the solution for several assigned problems on a random basis. All submitted assignments will involve Excel or flowcharting and are due at the beginning of the class as outlined later



in this syllabus. I do not accept late assignments. Other than on your personal computer, you can also access Excel 2010 in BU 405 and CM 142.

Negative Contribution

It is assumed that students will make a positive contribution to the class. As such, up to 10 raw points may be deducted from your final point total for making a negative contribution to the class (for each instance). Examples of negative contributions include (but are not limited to): sleeping in class, reading a newspaper, poor attendance, leaving class early, using your cell phone, consistent tardiness, etc. Due to previous semesters' classes' behavior, using the computer in class for NON-CLASS REASONS and unless instructed to do so is PROHIBITED.

Leaving Class Early

If you come to class plan to stay the full time. If you need to leave early, please let me know in advance. Otherwise, leaving early will be treated as not attending at all.

Solutions Manuals

Students who wish to check homework or attempt additional problems against the solution manual may do so in my office. Students may not copy solutions from the manual; they can only check work that is already done and make corrections.

48-Hour Rule

Students have 48 hours from which they receive a grade (in person) to dispute it. After 48 hours, students forfeit their right to dispute any class grade received.

DISABILITIES AND RELIGIOUS OBSERVANCES: In compliance with the Americans with Disabilities Act (ADA), students who require reasonable accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities (OSD)—in Boca Raton, SU 133 (561-297-3880) and follow all OSD procedures. Students and Professor must abide by all OSD procedures as outlined at <http://osd.fau.edu/Faculty.php>. Any missed class due to religious observances is allowed as long as the student has **previously notified the Professor in writing by the second class meeting.**

WEATHER POLICY: This syllabus contains a tentative schedule of learning. The Professor has exclusive right to modify it during the semester as needed or in case of weather-related issues.

KEY FOR ASSIGNMENT SCHEDULE ON NEXT PAGE: *DQ* = Discussion Questions; *P* = Problems; *E* = Excel assignments from SAM. I will post the solutions to all assigned DQs and Ps **after the chapter is completed.** Reading assignments are from the custom pack (not the full version of the textbook) and from *Journal of Accountancy* (JOA) articles (**found under Blackboard "Announcements"**) and should be read for **THAT DAY'S** class. Assigned homework is due for the **NEXT** class (except for the group project, Excel, and documentation assignments). **You are allowed to work independently for all Excel assignments.**



Course Outline

Week	Assignment	Topic	Homework
1	Chapter 1	Overview of TP and ERP None	DQ: 5; P: 5, 9 (part A only); 4
	Chapter 1	Overview of TP and ERP	
	Chapter 1	JOA articles SAM Excel Demo	
2	Chapter 2	Systems Documentation	DQ: 2; P: 3, 7, 13, 16
	Chapter 2	JOA articles Techniques	
	Chapter 2	Systems Documentation	Documentation Techniques task given
3	LABOR DAY – NO CLASS	!!!	
	Chapter 2	Systems Documentation	Work on Techniques Documentation Task!
	Chapter 5	JOA articles task due!	
	Chapter 5	Control and AIS	DQ: 1, 4, 7; P: 2, 7, 8
5	Chapter 10	G/L and Reporting System	DQ: 2; P: 1, 3, 5
	Chapter 10	JOA articles	
	Chapter 10	G/L and Reporting System	E 1 Due!
	Guest Speaker Study!!!		
	Chapter 6	Revenue Cycle	DQ: 5, 6
	Chapter 6	JOA articles	



8	Chapter 6	Revenue Cycle	P: 2 (A-J only), 3, 8; E 2 Due!
	Chapter 7	Expenditure Cycle	DQ: 1, 3;
	Chapter 7	JOA articles	
9	Chapter 7	Expenditure Cycle	P: 2, 9, 10;
	Chapter 8	Production Cycle	DQ: 2, 5; E 3 Due!
	Chapter 8	JOA articles	
10	Chapter 8	Production Cycle	P: 1, 3
	Guest Speaker Study!!!		
11	EXAM 2 CHAPTERS 6-8 None		
	Chapter 9	HR & Payroll Cycle	DQ: 3, 4
	Chapter 9	JOA articles5	
12	Chapter 9	HR & Payroll Cycle	P: 1, 3, 5
	Chapter 3	Computer Fraud	DQ: 2, 4; E 4 Due!
	Chapter 3	JOA articles	
13	VETERANS' DAY – NO CLASS!!!		
	Chapter 3	Computer Fraud	P: 2, 5, 10; E
14	Chapter 4	Computer Fraud & Abuse	DQ: 3
	Chapter 4	JOA articles	Comprehensive Quiz
15	Chapter 4	Finish-up, Review Study!!!	P: 1, 4, 5



	THIRD EXAM CHAPTERS 9, 3, 4		
16	GROUP PROJECTS AND PRESENTATIONS DUE!!! (7:45-10:15AM)		

Selected University and College Policies

School of Accounting Policies

You are responsible for School of Accounting policies at

<http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx>. **These policies are considered to be an integral part of this syllabus.**

Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

Disability Policy Statement

In compliance with the Americans with Disabilities Act (ADA), students who require special accommodation due to a disability to properly execute coursework must register with the Office for Students with Disabilities ([OSD](#)) – in Boca Raton, SU 133, (561) 297-3880; in Davie, MOD 1, (954) 236-1222; in Jupiter, SR 117, (561) 799-8585; or, at the Treasure Coast, CO 128, (772) 873-3305 – and follow all OSD procedures.

Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of** examinations and work assignments. For further information, please see [Academic Policies and Regulations](#).

University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams,



musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a "C". This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university's Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a "C". Course syllabi give individualized information about grading as it pertains to the individual classes.

Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "... activities which interfere with the educational mission within classroom." Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.



Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.