COURSE MATERIALS:

*Accounting Information Systems*, 14th ed., Pearson, by Romney and Steinbart
QuickBooks Accountant - Online Educational Version (Software available free for students)
Green scantrons to be used for taking examinations

COURSE DESCRIPTION:

This course presents a study of the role of accounting information systems and related subsystems in both profit and not-for-profit entities. The relationship of accounting information systems to other systems, including management information systems, is addressed. Concepts are reinforced by the completion of computer-based projects.

LEARNING OBJECTIVES:

The objectives of this course are for students to:

- recognize and identify the concepts, structures and operations covered by the accounting information systems
- determine how accounting information systems support business activities (G3:O1 - *BBA Learning Goals and Objectives*, available on Blackboard)
- compare and contrast system development and documentation techniques
- distinguish the principles and rules of relational database and data normalization (G2:O2)
- design and create basic database elements and processes of business transactions and operations (G2:O2)
- determine and evaluate applicable internal controls in accounting systems and processes (G3:O3)
- recognize and integrate the accountants’ role in organizing and managing Accounting Information Systems

*To achieve listed above objectives, three to four hands-on projects are required and these demand full engagement and full-time efforts to complete these projects. These projects should be taken seriously as the projects cannot be completed the “night before” or the “weekend before” they are due!*

REQUISITE BACKGROUND:

ACCT 2301, ACCT 2302 and Misy 2305 with Junior standing or above.
You must have successfully completed these courses before taking this course.
RELATIONSHIP TO OTHER COURSEWORK:

This course is intended to prepare you for careers in fundamental accountancy as preparers, users and auditors of business and accounting information. As an accounting professional you will play an important role in ensuring that the accounting systems you use, audit, or help design will deliver relevant and accurate information.

MAJOR FIELD TEST:

This course has been identified as critical to student mastery of the content covered by the Major Field Test (MFT). The MFT is required for all students pursuing the Bachelor of Business Administration degree. Students register for the MFT in BUSI 0088, Major Field Test in Business. To prepare for this test, business majors are advised to retain their class notes, textbooks, and other relevant materials from their business core courses in the areas referenced below. Completion of all College of Business core courses except MGMT 4388 is required. BUSI 0088 is CR/NC.

As an integral part of the College of Business’ Assurance of Learning program, the MFT is a nationally-normed, standardized multiple-choice test developed by the Educational Testing Service and administered to senior-level business students at many AACSB International accredited institutions in the United States. It is designed to measure students’ academic achievement through demonstration of their basic knowledge and understanding of key concepts, theories, and analytical methods in the functional areas of business. This test covers the areas of accounting, economics, finance, international issues, legal and social environment of business, management, marketing, quantitative business analysis, and information systems.

INSTRUCTIONAL METHODOLOGY:

In-class time consists of instructor explanation, class discussion, and computer labs. Out-of-class exercises will be required and graded.

PERFORMANCE EVALUATION AND GRADING:

Student performance evaluation will be based on exams and computerized projects as follows
(*Rounded %s):

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>Percent*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm</td>
<td>150</td>
<td>25%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>150</td>
<td>25%</td>
</tr>
<tr>
<td>Data Analytics+ Student Info Sheet</td>
<td>50</td>
<td>8%*</td>
</tr>
<tr>
<td>Database Exercise</td>
<td>100</td>
<td>17%*</td>
</tr>
<tr>
<td>Accounting Software Exercise</td>
<td>150</td>
<td>25%</td>
</tr>
<tr>
<td>Total</td>
<td>600</td>
<td>100%</td>
</tr>
</tbody>
</table>

Letter grade will be determined based on points earned of total points possible, as follows (rounded):

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Points</th>
<th>Percentages</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>535-600</td>
<td>90% - 100%</td>
</tr>
<tr>
<td>B</td>
<td>475-534</td>
<td>80% - 89%</td>
</tr>
<tr>
<td>C</td>
<td>415-474</td>
<td>70% - 79%</td>
</tr>
<tr>
<td>D</td>
<td>358-414</td>
<td>60.0% - 69%</td>
</tr>
<tr>
<td>F</td>
<td>&lt;358</td>
<td>00.0% - 59.5%</td>
</tr>
</tbody>
</table>
**Exams**

You may be tested on all assigned readings in the text book and exercises whether or not we discuss them in class. If you have a critical reason for needing to reschedule any of the exams, discuss it with me before the exam. You will receive a grade of zero for failure to sit for Final exam or any other exam. Not sitting for Final exam does NOT entitle you for a grade of “I” (incomplete).

Please note, although this apply to distant/online courses and is not currently applicable to this course, courses which may require the use of exam-proctoring involving third party (off-campus exams), there will be exam-proctoring charges (ranging from $1 - $50.00 per exam) and students are responsible for the costs of proctoring those off-campus exams. Students may be required to schedule exams at least 24 hours in advance or incur late scheduling charges. Students may also be responsible for providing webcams to be used in test proctoring.

**Exercises**

You are responsible for completing several exercises. All out-of-class exercises have due dates as indicated on Blackboard (Bb) and schedule below. Late exercises, if accepted, will be accepted with penalty points for each weekday or part of weekday being late. If you expect turning in late exercises, you still need to contact your instructor to get approval and decide on plan of action. These exercises take lot of time; do not take the exercises lightly as this may cause loss of points and eventually not passing the course.

You are encouraged to discuss exercises and to share insights and experience with other students. However, you are expected to complete work independently on all homework exercises unless I give you specific directions to work in teams. You are not permitted to copy files, homework, or answers from others.

**GRADE APPEALS:**

As stated in University Rule 13.02.99.C2, Student Grade Appeals, a student who believes that he or she has not been held to appropriate academic standards as outlined in the class syllabus, equitable evaluation procedures, or appropriate grading, may appeal the final grade given in the course. The burden of proof is upon the student to demonstrate the appropriateness of the appeal. A student with a complaint about a grade is encouraged to first discuss the matter with the instructor. For complete details, including the responsibilities of the parties involved in the process and the number of days allowed for completing the steps in the process, see University Rule 13.02.99.C2, Student Grade Appeals, and University Procedure 13.02.99.C2.01, Student Grade Appeal Procedures.

These documents are accessible through the University Rules Web site at [http://www.tamucc.edu/provost/university_rules/index.html](http://www.tamucc.edu/provost/university_rules/index.html). For assistance and/or guidance in the grade appeal process, students may contact the Office of Student Affairs.

Please note that in this course grading of all exercises and exams have bonus/extra points given at the discretion of the instructor and based on a pre-set formula. Bonus/extra points should not be used as a basis to file grade appeal (e.g. “I am only 20 points from next higher grade” is invalid statement as without bonus points the gap may be 70 or 80 points**). Grade appeal on this basis prompts re-grading of all items based only on the points allocated to each item in the corresponding rubrics. ALSO, the course grade appeal focus is subject to time limitation. A Student is encouraged to question and resolve assignments’ and exams’ grades as soon as grades are posted throughout the semester.
EXTRA CREDIT:

No extra credit exercises will be given for the purpose of improving your grade (unless assigned to all students in the class at instructor’s discretion). You already have several opportunities to improve and affect your grade.

INCOMPLETES:

A grade of "I" (incomplete) will be assigned only under extreme, verifiable emergency situations where you are unable to complete a minor portion of the course work because of circumstances beyond your control PROVIDED YOU ARE PASSING THE COURSE. It is your responsibility to work with student services in completing the paper work and forms required to be granted the “I” grade. Not taking Final exam does NOT entitle you for a grade of “I” (incomplete).

ORAL AND WRITTEN COMMUNICATION CONTENT:

AIS course involves many judgment areas and classroom learning is enhanced by active discussion of the issues. Students are expected to come to class prepared to ask and answer questions. AIS questions frequently do not have only one correct answer. Therefore students should be prepared to defend the conclusions they reach. Certain exams may include an essay component. In addition, one or more written assignments may be assigned.

PREFERRED METHODS OF SCHOLARLY CITATIONS:

If required in any assignment, The APA style is the only accepted method used for citations and referencing during this class. All work should be paraphrased rather than copied directly. Material used from sources other than the text should use the APA style citations and references.

TECHNOLOGY APPLICATIONS:

This course will use MS-Excel, MS-Access, MS-Visio (or any other flowcharting software) and Small Business Accounting Software.

WEBSITES USED:

Blackboard https://bb9.tamucc.edu/

ELECTRONIC DEVICE USAGE:

Computers or tablets are required to complete the course.

ETHICAL PERSPECTIVES:

Accounting often involves gray areas that require judgment to resolve. Throughout the text, and in the accounting software exercise, the importance of forming ethical judgments in these situations is stressed.
GLOBAL PERSPECTIVES:
This course may occasionally discuss the implications of globalization on many business entities and their need to integrate systems and apply technological innovations which allow communicating and doing business with international partners.

DEMOGRAPHIC DIVERSITY PERSPECTIVES:
This course will not specifically address the issue of demographic diversity.

POLITICAL, SOCIAL, LEGAL, REGULATORY, AND ENVIRONMENTAL PERSPECTIVES:
This course may address political, social and environmental issues whenever appropriate and as it applies to both applications and operating systems standards.

ATTENDANCE AND COURSE PROGRESS POLICY:
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades. Absenteeism can affect your progress in this course and your mastery of the subject matter. Your regular attendance is expected and often necessary for class discussion on subject matter, exercises’ requirements and instructions. Out of courtesy to all of us, NO active cell phones, iPods, iPhones nor ear phones/gadgets are allowed in class and, especially, during exams.

ACADEMIC HONESTY, INTEGRITY/PLAGIARISM:
University students are expected to conduct themselves in accordance with the highest standards of academic honesty. Academic misconduct for which a student is subject to penalty includes all forms of cheating, such as illicit possession of examinations or examination materials, forgery, or plagiarism. (Plagiarism is the presentation of the work of another as one’s own work.) All assignments and exams are expected to be done independently unless otherwise specifically noted in the instructions. Any student who submits another student’s work as her/his work, both/all students involved will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

CODE OF ETHICS:
This course, and all other courses offered by the College of Business (COB), requires all of its students to abide by the COB Student Code of Ethics (available online at www.cob.tamucc.edu) Provisions and stipulations in the code are applicable to all students taking College of Business courses regardless of whether or not they are pursuing a degree awarded by the COB. Any student who submits another student’s work as her/his work, both/all students will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

STATEMENT OF CIVILITY
Texas A&M University-Corpus Christi has a diverse student population that represents the population of the state. Our goal is to provide you with a high quality educational experience that is free from repression. You are responsible for following the rules of the University, city, state and federal government. We expect that you will behave in a manner that is dignified, respectful and courteous to all people, regardless of sex, ethnic/racial origin, religious background, sexual orientation or disability. Behaviors that infringe on the rights of another individual will not be tolerated.
STATEMENT OF ACADEMIC CONTINUITY

In the event of an unforeseen adverse event, such as a major hurricane and classes could not be held on the campus of Texas A&M University–Corpus Christi; this course would continue through the use of Blackboard and/or email. In addition, the syllabus and class activities may be modified to allow continuation of the course. Ideally, University facilities (i.e., emails, web sites, and Blackboard) will be operational within two days of the closing of the physical campus. However, students need to make certain that the course instructor has a primary and a secondary means of contacting each student.

DISABILITY AND VETERANS STATEMENTS:

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 believe you have a disability requiring an accommodation, please contact the Disability Services Office at (361) 825-5816 or visit the office in CCH 116.

If you are a returning veteran and are experiencing cognitive and/or physical access issues in the classroom or on campus, please contact the Disability Services office for assistance at (361) 825-5816.

SUMMARY OF TOPICAL COVERAGE:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Role and Purpose of Accounting Information Systems</td>
<td>2</td>
</tr>
<tr>
<td>Transaction Processing in the AI</td>
<td>2</td>
</tr>
<tr>
<td>Systems Modeling Techniques</td>
<td>6</td>
</tr>
<tr>
<td>Internal Controls and Computer Security</td>
<td>6</td>
</tr>
<tr>
<td>Relational Databases and REA model</td>
<td>6</td>
</tr>
<tr>
<td>Sales/Revenue/Collection Process</td>
<td>4</td>
</tr>
<tr>
<td>Payment/Expenditure Process</td>
<td>4</td>
</tr>
<tr>
<td>Manufacturing/Human Resources/Payroll Processes</td>
<td>4</td>
</tr>
<tr>
<td>General Ledger and Reporting</td>
<td>4</td>
</tr>
<tr>
<td>Tests and Discussions of Software Based Exercises</td>
<td>7</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>45</strong></td>
</tr>
</tbody>
</table>

DROP DATE:

The last day to drop course with an automatic grade of “W” this term is **April 05th**. Please consult with professor before you decide to drop to be sure it is the best thing to do. Should dropping the course be the best course of action, you must initiate the process to drop the course by going to the Student Services Center and filling out a course drop form. Just stopping attendance and participation WILL NOT automatically result in your being dropped from the class.
BLACKBOARD:

Please use Blackboard ‘Discussions’ to ask questions as these questions are of interest to other students as well (especially those that pertain to class projects and topics). Grades, announcements, and other information pertinent to this course will be posted on Blackboard. For continuous updates, and if possible, forward Blackboard email to your personal email (this option is not available now- best approach is to change Banner Email which feeds automatically into Bb). You are expected to read the information posted on the Blackboard Discussion Board periodically and are responsible for any news or information thereon.

Student Workshops to Learn Blackboard are usually provided online. Check for detailed schedule on https://iol.tamucc.edu/.