Course Number: ACCT 3355.R01
Course Name: Accounting Information Systems
Course Location: Schwartz Room 220
Semester: Spring 2019
Instructor: Anita Reed
Office: OCNR 375
Office Phone: 361-825-2435
Cell Phone: 813-966-2132
Email: anita.reed@tamucc.edu
Office Hours: Monday 2 to 4pm I WILL LET YOU KNOW WHERE MY OFFICE HOURS WILL BE HELD WHEN CLASSES START. Other by appointment

Required Materials: Accounting Information Systems, 14th edition, Romney and Steinbart. Pearson, USA
QuickBooks Accountant - Online Educational Version (Software is free for students)

Prerequisites: ACCT 2301, ACCT 2302, Misy 2305 and Junior standing or above.

Course Description:
A study of the role of accounting information systems and related subsystems in both for 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:
By the end of this course, the students will be able to:

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

Major Field Test (MFT):
The MFT is required for all students pursuing the Bachelor of Business Administration degree. Students register for the MFT in BUSI0088, 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.

Relationship to Other Coursework:
This course is intended to prepare you for careers in accountancy as preparers and users 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. This course takes a database approach to accounting information systems.

Instructional Methodology:
In-class time consists of instructor explanation, class discussion, in-class group problem-solving sessions, and computer lab exercises. Out-of-class exercises and projects will be required and graded.

Performance Evaluation and Grading:
Student performance evaluation may be based on exams and microcomputer projects.

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<thead>
<tr>
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<th>Points</th>
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<tbody>
<tr>
<td>Exams (2)</td>
<td>200</td>
</tr>
<tr>
<td>Data Analytics &amp; Student Info Sheet</td>
<td>50</td>
</tr>
<tr>
<td>Excel Exercise</td>
<td>50</td>
</tr>
<tr>
<td>Access (Database) Exercise</td>
<td>100</td>
</tr>
<tr>
<td>Accounting Software Exercise</td>
<td>150</td>
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<tr>
<td>Total Points</td>
<td>550</td>
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A letter grade will be determined based on the percentage earned of total points possible, as follows: A: 90-100%; B: 80-89%; C: 70-79%; D: 60-69%; F: < 60%.

Exams:
Two exams will be given during the semester, a mid-term and a final exam. The final exam is not cumulative. No make-up exams will be given. If you miss an exam, an optional comprehensive exam will be made available near the time of the final exam.

Exercises:
There will be three major exercises: Excel, Access (Database) and Accounting Software (QuickBooks) exercises. Information and directions for each exercise will be distributed via in-class discussion and documents on Blackboard. The exercises demand full engagement and full-time effort to complete successfully. You will need to take them seriously and realize they cannot be completed the weekend before they are due. We will spend a considerable amount of class-time discussing your progress on the projects and providing support for successful completion.

Extra Credit:
There are typically very limited, if any, opportunities for extra credit. Absolutely no credit will be available after the final exam date.

Oral and Written Communication Content:
AIS 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 writing assignments may be assigned.

Blackboard:
Grades, announcements and other information pertinent to this course will be posted on Blackboard. I will send an email through Blackboard when any new material is posted to Blackboard so you will need to check your TAMUCC email frequently. I may set up Discussion Boards to facilitate student questions. Blackboard [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/).

Preferred methods of scholarly citations:
If required in any assignment, the Chicago 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 Chicago style citations and references.

Technology Applications:
This course will use MS-Access, MS-Excel, MS-Visio (or any other flowcharting software) and Small Business accounting software (QuickBooks).
Electronic Device Usage:
Computers or tablets are required to complete the course.

Ethical Perspectives:
This course will address the issue of ethics where appropriate.

Attendance 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, exercise requirements and instructions. Out of courtesy for all, NO active cell phones, iPods, iPhones or ear phones, etc. are allowed in class, especially during exams.

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 will result in all students involved receiving an “F” for the course and all students will be subjected to the TAMUCC Academic Misconduct Incident process.

Academic 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, falsification, forgery, complicity 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. In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in a zero the first time and failing the course for any additional offence. Any student who submits another student’s work as her/his work will result in all students involved receiving an “F” for the course and all students will be subjected to the TAMUCC Academic Misconduct Incident process.

Dropping a Class:
I hope that you never find it necessary to drop this or any other class. However, events can sometimes occur that make dropping a course necessary or wise. Please consult with me 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
Friday, April 5, 2019, is the last day to drop a class with an automatic grade of “W” this term.

Classroom/Professional Behavior:
Texas A&M University-Corpus Christi, as an academic community, requires that each individual respect the needs of others to study and learn in a peaceful atmosphere. Under Article III of the Student Code of Conduct, classroom behavior that interferes with either (a) the instructor’s ability to conduct the class or (b) the ability of other students to profit from the instructional program may be considered a breach of the peace and is subject to disciplinary sanction outlined in article VII of the Student Code of Conduct. Students engaging in unacceptable behavior may be instructed to leave the classroom. This prohibition applies to all instructional forums, including classrooms, electronic classrooms, labs, discussion groups, field trips, etc.

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. For assistance and/or guidance in the grade appeal process, students may contact the Dean’s office in the college in which the course is taught or the Office of the Provost.

Disability Accommodations:
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 call or visit Disability Services at (361) 825-5816 in Corpus Christi Hall 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.
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.

Summary of Topical Coverage:

<table>
<thead>
<tr>
<th>TOPIC</th>
<th>HOURS</th>
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<tbody>
<tr>
<td>Role and Purpose of Accounting</td>
<td>2</td>
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<tr>
<td>Information Systems</td>
<td></td>
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<tr>
<td>Transaction Processing in the AI</td>
<td>2</td>
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<tr>
<td>Systems Modeling Techniques</td>
<td>7</td>
</tr>
<tr>
<td>Internal Controls and Computer Security</td>
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<tr>
<td>Relational Databases and REA model</td>
<td>7</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 PC Lab Exercises</td>
<td></td>
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<tr>
<td>Total Hours</td>
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<tr>
<td>Date</td>
<td>Chapter Reading &amp; Classroom Activity</td>
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<tr>
<td>Mon Jan 14</td>
<td>Ch. 1 Overview of Course and AIS</td>
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<tr>
<td>Mon Jan 21</td>
<td><strong>MLK Birthday Holiday No Class</strong></td>
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</tbody>
</table>
| Mon Jan 28 | Ch. 2 Transaction Processing in the AIS  
Discuss Excel Exercise | Download Excel Exercise  
Instructions          |
|          | **Wed Jan 30** Ch. 3 Documentation Techniques –  
Flowcharting  
Excel Q & A | Download Chart of Accounts  
Instructions          |
| Mon Feb 4  | Ch. 4 Relational Databases  
Discuss Access Exercise | Download Access Exercise  
Instructions          |
|           | **Wed Feb 6 Excel Due**              |                                      |
| Mon Feb 11 | Ch. 17 REA Modeling  
Exercise Q & A |                                      |
| Mon Feb 18 | Ch. 7 Internal Controls  
Internal Controls Case |                                      |
| Mon Feb 25 | **No Class – AACSB on CC campus**    |                                      |
| **Wed Feb 27** | Review Internal Controls Case  
Review for Mid-Term |                                      |
| Mon Mar 4  | **Mid-Term Ch. 1, 2, 3, 4, 17, 7**   |                                      |
| Wed Mar 6  | **Access Due**                       |                                      |
| Mon Mar 11 | Spring Break                         |                                      |
| Wed Mar 13 | Spring Break                         |                                      |
| Mon Mar 18 | Ch. 12 Sales/Revenue/Collections Process  
Acct Software Q & A |                                      |
| Mon Mar 25 | Ch. 13 Payment/Acquisition Process  
(Expenditure Cycle)  
Acct Software Q & A |                                      |
| Mon Apr 1  | Ch. 15 Human Resources & Payroll Processes  
Acct Software Q & A |                                      |
| Fri April 5 | **Last Day to Drop Class**         |                                      |
| Mon Apr 8  | Ch. 16 General Ledger & Reporting    |                                      |
| Mon Apr 15 | Accounting Software Q & A            |                                      |
| Mon Apr 22 | Accounting Software Reports Q & A    |                                      |
| Mon Apr 29 | Review for Final Exam  
Accounting Software Due |                                      |
| **Wed May 1** | **Last Day of Classes**          |                                      |
| Mon May 6  | **Final Exam Ch 12, 13, 15, 16, Exercises** |                                      |

**ANY WEDNESDAY WE CAN MEET VIRTUALLY VIA WEBEX AND I WILL BE AVAILABLE BY CELL AND EMAIL**