ACCOUNTING 5355.W01
INFORMATION SYSTEMS IN ACCOUNTING
Fall - 2018

INSTRUCTOR  Rabih Zeidan, Ph.D., HFMA, CPA
OFFICE  OCNR 367

CLASS HOURS  Section W01
CRN:  74169-201809

Fully Online Course
WebEx Sessions: TUE & THUR 5:30-6:45pm

OFFICE PHONE  361-825-5690

ONLINE OFFICE HOURS  T & R: 09:30 – 11:00am and 4:00 – 5:30pm,
Also, through Blackboard & by appointment

E-MAIL  Rabih.Zeidan@tamucc.edu

BLACKBOARD  https://distance-education.tamucc.edu/

RECOMMENDED COURSE MATERIALS:

No textbook required. Journal Articles will provided through Blackboard and recommended textbooks placed on reserve in Library.

COURSE DESCRIPTION:

A study of current topics in accounting information systems. Topics include the role of accounting information systems and their applications in a variety of computer environments including the Internet, service and other organizations, and centralized and decentralized environments.

LEARNING OBJECTIVES:

By the end of this course, the student will be able to:

• identify and describe basic computerized information systems concepts
• read and design systems documentation to identify procedures and assess controls
  (G3:O2- MAcc Learning Goals and Objectives, available on Blackboard)
• identify main procedures of payroll and manufacturing cycles including controls, data
  stores, and reports generated by payroll cycle and its role in decision making (G2:O1)
• demonstrate the ability to present the accounting payroll cycle and its procedures,
  reports and technologies with professional and technical presentation skills (G1:O2)
• develop working knowledge of coding hierarchy of parts, processes and different types
  of inventory items within the conversion cycle (G3:O2)
• list and explain the objectives, approaches and risks in adopting and implementing
  Enterprise Resource Planning computerized accounting systems (G2:O1)
• identify and describe the general and application controls found in computerized
  accounting systems and the methods used to assess and control risks (G2:O1)
• use ACL software and apply multiple data verification techniques (G2:O2)

REQUISITE BACKGROUND:

Accounting foundation courses or their equivalent (including Accounting Information
Systems – ACCT 3355); 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 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 implement will deliver relevant and accurate information. This course takes a database approach to accounting information systems.

INSTRUCTIONAL METHODOLOGY:

On Line class time consists of instructor’s explanation, online class discussion of topics and of paper/articles, and computer exercises and demonstrations. Projects and exercises will be required and graded.

PROFESSIONAL AND TECHNICAL REPORTS AND GROUP PROJECTS

Professional and technical communications skills are exceedingly important to accountants, to consultants and to auditors of accounting information systems (AIS). Such skills include both written and oral communication skills, since ISA auditors must be proficient at writing audit reports and dealing with clients in a professional manner.

To obtain experience researching and then communicating in-depth about a technical topic, each student and/or group will complete research/technical report(s) and a corresponding presentation in class. The purpose of the reports is to develop students’ skills in (1) identifying AIS component modules, (2) AIS technologies; (3) working in a group toward a common goal; and (4) presenting the results of students’ efforts in oral and written forms. All project reports must be typed and spell-checked. Poor grammar and spelling, as well as neglecting format guidelines, will result in at least a letter grade deduction on the project.

Any assigned preliminary research will be presented to the class. Presentations should be kept to 45 minutes (includes Q&A and online quiz). Points may be deducted for presentations that are considerably under or over this time limit. Presentation grade will be based on clarity of the presentation and information provided. Presenters are encouraged to demo software that may be applicable to their topic. Groups are required to present their projects/papers using PowerPoint or other computerized graphics package. Presentations will count as lectures, and information from presentations will be included on the final exam. Any materials used for the presentations should be e-mailed to professor/instructor 24-48 hours before your presentation. Students (individually/group) should turn in one copy of the research report(s) and upload electronic copy or email it through Blackboard.

PERFORMANCE EVALUATION AND GRADING:

Student performance evaluation will be based on exams, a practice set, quizzes and homework as follows (Rounded %s):

<table>
<thead>
<tr>
<th>Points</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam(s)</td>
<td>200 Points</td>
</tr>
<tr>
<td>Exercises</td>
<td>300</td>
</tr>
<tr>
<td>Research Reports/Presentations (individual/group)</td>
<td>100</td>
</tr>
<tr>
<td>Total</td>
<td>600 Points</td>
</tr>
</tbody>
</table>
The course letter grade will be determined based on points earned of total points possible, as follows (rounded):

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

Exams, Exercises and Presentations
You may be tested on all assigned readings in the text book, Blackboard articles, and on exercises whether or not we discuss them in class. If you have a critical reason for needing to reschedule the exam or presentation discuss it with me before the scheduled date. You will receive a grade of zero for failure to submit exercises as required or failure to sit for any exam and presentation. Not fulfilling the requirements of this course does NOT entitle you for a grade of “I” (incomplete).

Please note, distant/online courses 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

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 Office of Student Affairs.

Please note that grading of all exercises and exams have added bonus points; using the bonus points to file grade appeal (e.g. “I am only 20 of 600 points from next higher grade” is invalid as without bonus points the gap may be 60 or 80 of 600 points**); grade appeal on this basis indicates dissatisfaction with all points and prompts re-grading all items based only on the points allocated to each item in the corresponding rubrics without the bonus points added in first grading. ALSO, the course grade appeal focus is subject to time limitation i.e. if no question or appeal to earlier assignments and earlier exams’ grades, thus the course grade appeal applies ONLY to the final exam, and to final projects/assignments which are graded with final exam and not to projects graded before final exam.
EXTRA CREDIT:

I do not give any extra credit exercises for the purpose of improving your grade (unless assigned to all students in the class at my discretion). You already have several opportunities to 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 sitting for Final exam does NOT entitle you for a grade of “I” (incomplete).

ORAL AND WRITTEN COMMUNICATION CONTENT:

AIS involve many judgment areas; the classroom learning is enhanced by active discussion of topics and 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.

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-Visio (or any other flowcharting software), Peachtree Complete Accounting Software, and ACL software. Students will spend significant time learning computerized techniques, such as ACL, and advanced accounting software components and functions (manufacturing cycle). Only PC application software are supported (no Mac support available).

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 will 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 will address political, social and environmental issues whenever appropriate and as it applies to both applications and operating systems standards.

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, 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 works, both/all students involved will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form.

NOTE: Student who Google’s a concept or answer to any report or analysis for this course AND copies exact or extracted or assembled Google wording (plagiarism) on the required analysis/exercise for this class, will automatically receive a grade of “F” for the course or zero for that exercise depending on the extent of plagiarism.

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 individual or student's work as her/his works, both/all will receive a grade of “F” in the course and has to sign the TAMUCC Academic Misconduct Incident Form. NOTE: Student who uses internet resources, such as Google or Wikipedia, to search for a concept or answer to any report or analysis for this course AND copies exact or extracted or assembled internet wording on the required analysis/exercise for this class, will automatically receive a grade of “F” for the course or
zero for the whole exercise, depending on the extent of plagiarism. Student is encouraged to ask questions in class, on Blackboard Discussion board, or online via WebEx to get answers and feedback.

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>Course Introduction</td>
<td>1</td>
</tr>
<tr>
<td>Introduction to Information Technology (IT) Auditing</td>
<td>4</td>
</tr>
<tr>
<td>IT Documentation and Controls</td>
<td>6</td>
</tr>
<tr>
<td>IT Implementation and Management</td>
<td>6</td>
</tr>
<tr>
<td>IT in Payroll and Manufacturing Cycle</td>
<td>12</td>
</tr>
<tr>
<td>Computer Assisted Audit Tools and Techniques</td>
<td>4</td>
</tr>
<tr>
<td>ERP-SAP, selected modules</td>
<td>12</td>
</tr>
<tr>
<td>TOTAL</td>
<td>45</td>
</tr>
</tbody>
</table>
DROP DATE:

The last day to drop the course is **November 9th**. 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 as (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 in CCH. Check for detailed schedule on [https://iol.tamucc.edu/](https://iol.tamucc.edu/).

REQUIRED READING LIST:

- List will later be provided through Blackboard and Blackboard email system.
# TENTATIVE SCHEDULE

*Schedule is subject to change. Any modifications will be communicated via Blackboard email and/or posted on Blackboard.*

<table>
<thead>
<tr>
<th>Date</th>
<th>Day</th>
<th>Chapter and/or Topics</th>
<th>Recommended Class Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>16-Oct</td>
<td>T</td>
<td>Information Technology Overview</td>
<td>Blackboard, Groups, on-line syllabus</td>
</tr>
<tr>
<td>18-Oct</td>
<td>R</td>
<td>IT/ERP Implementation and Managing- Risks &amp; Controls</td>
<td>Course and Projects Overview</td>
</tr>
<tr>
<td>25-Oct</td>
<td>R</td>
<td>IT and Manufacturing Cycle - Processes &amp; Transactions</td>
<td>Projects, Concepts &amp; Articles Discussion</td>
</tr>
<tr>
<td>30-Oct</td>
<td>T</td>
<td>IT and Manufacturing Cycle - Reporting/Decision Making</td>
<td>Projects, Concepts &amp; Articles Discussion</td>
</tr>
<tr>
<td>1-Nov</td>
<td>R</td>
<td>ERP-SAP Exercise MM, SD, and PP Modules</td>
<td></td>
</tr>
<tr>
<td>6-Nov</td>
<td>T</td>
<td>ERP-SAP Exercise FI and CO Modules</td>
<td>Sage 50 Exercise 1 Due</td>
</tr>
<tr>
<td>8-Nov</td>
<td>R</td>
<td>Payroll Cycle Presentations</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Using CAATs-Audit Command Language(ACL)</td>
<td>Projects, Concepts &amp; Articles Discussion</td>
</tr>
<tr>
<td>13-Nov</td>
<td>T</td>
<td>Payroll Cycle Presentations</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Audit Command Language(ACL)</td>
<td>Projects, Concepts &amp; Articles Discussion</td>
</tr>
<tr>
<td>15-Nov</td>
<td>R</td>
<td>Payroll Cycle Presentations</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Audit Command Language(ACL)</td>
<td></td>
</tr>
<tr>
<td>20-Nov</td>
<td>T</td>
<td>Review Day and Q&amp;A</td>
<td>SAP Exercise 2 Due</td>
</tr>
<tr>
<td>22-Nov</td>
<td>R</td>
<td>THANKSGIVING HOLIDAY</td>
<td></td>
</tr>
<tr>
<td>27-Nov</td>
<td>T</td>
<td>Payroll Cycle Presentations</td>
<td>ACL Exercise 3 Due</td>
</tr>
<tr>
<td>29-Nov</td>
<td>R</td>
<td>Payroll Cycle Presentation &amp; Review SAP, ACL Grading</td>
<td></td>
</tr>
<tr>
<td>4-Dec</td>
<td>T</td>
<td>Course Review</td>
<td></td>
</tr>
<tr>
<td>5-Dec</td>
<td>W</td>
<td>FINAL EXAM</td>
<td></td>
</tr>
</tbody>
</table>

*Schedule is subject to change. Any modifications will be communicated via Blackboard email and/or posted on Blackboard.*