Office Hours
Monday and Wednesday, 2:00pm-5:00pm. Many problems can be solved quickly via Blackboard discussion forums and email. I usually check my email more than once a day and will respond to your emails as soon as possible.

Course Prerequisite
ACCT2301, ACCT2302, and MISY2305 with Junior standing or above

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.

Course Objectives
By the end of this course, the students will be able to:

1) recognize and identify the concepts, structures and operations covered by the accounting information systems

2) determine how accounting information systems support business activities (G3:O1- BBA Learning Goals and Objectives, available on Blackboard)

3) compare and contrast system development and documentation techniques

4) distinguish the principles and rules of relational database and data normalization (G2:O2)

5) design and create basic database elements and processes of business transactions and operations (G2:O2)

6) determine and evaluate applicable internal controls in accounting systems and processes (G3:O3)

7) recognize and integrate the accountants’ role in organizing and managing Accounting Information Systems
**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**

The Major Field Test (MFT) is required for all students pursuing the Bachelor of Business Administration degree and will be administered in the MGMT 4388 (Administrative Policy and Strategy) course. To prepare for this test, business majors are advised to retain their class notes, textbooks and other relevant materials from this class and the other business core courses and to fine-tune their readiness for the MFT by completing the online MFT review available through the COB website at www.cob.tamucc.edu.

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.

**Required Materials for Course**

*Accounting Information Systems*, 14th ed., Pearson, by Romney and Steinbart

QuickBooks Accountant - Online Educational Version (Software available free for students)

Student QBO registration at [http://intuiteducationprogram.com](http://intuiteducationprogram.com)

**Instructional Methodology**

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

**Websites Used**

Blackboard: [https://bb9.tamucc.edu/](https://bb9.tamucc.edu/)

**Electronic Device Usage**

Computers or tablets are required to complete the course.

**Performance Evaluation and Grading**

Your course grade is determined by the number of points you have accumulated at the end of the semester. Factors contributing to your grade are as follows:
**Midterm Exam** 150 pts
**Final Exam** 150
**Data Analytics + Student Info Sheet** 60
**Database Exercise** 90
**Accounting Software Exercise** 150
**Total Points Possible** 600

Final grades will be assigned as follows:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>90%-100%</td>
</tr>
<tr>
<td>B</td>
<td>80%-89%</td>
</tr>
<tr>
<td>C</td>
<td>70%-79%</td>
</tr>
<tr>
<td>D</td>
<td>60%-69%</td>
</tr>
<tr>
<td>F</td>
<td>Below 60%</td>
</tr>
</tbody>
</table>

**Examinations**

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.

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

**Oral and Written Communication Content**
Oral and written communication will be practiced by way of WebEx webinars, Bb Discussion Forum discussions, emails and cost accounting project paper.

**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 Policy**
Students are held responsible for class attendance and are advised that excessive absences may adversely affect their grades. 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.

**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](http://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.

**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.) In this class, academic misconduct or complicity in an act of academic misconduct on an assignment or test will result in an **F** for the course.
**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 dropped from the class. **April 10th** 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 Procedure 13.02.99.C2.01, Student Grade Appeal Procedures, 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 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 Dean’s office in the college in which the course is taught or the Office of the Provost.

**Disabilities 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>
</tr>
</thead>
<tbody>
<tr>
<td>Course Introduction</td>
<td></td>
</tr>
<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>Total</td>
<td>45</td>
</tr>
</tbody>
</table>
Class Schedule

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