Course number: ACCT 4355 R01
CRN: 23553
Email: michael.schaefer@tamucc.edu
Instructor: Michael Schaefer
Office Hours: By Appointment
Class Time: TUESDAY 4:15 – 6:55
RELLIS Room 124

**Course Description:** 3 sem. hrs. 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.

**Course Prerequisites:**
ACCT 2301, ACCT 2302, MISY 2305 and senior standing (no Juniors)

**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 accountant’s role in organizing and managing Accounting Information Systems

**Relationship to Other Coursework:**
This course is intended to prepare you for careers in accounting 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.
**Course Requirements:**

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<tr>
<td>Mid-Term Exam</td>
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<td>Final Exam</td>
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<td>Quizzes</td>
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<td>Class Exercises/Participation</td>
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<td>Software Projects</td>
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<td><strong>Total</strong></td>
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- **Exams**

You may be tested on all assigned readings in the textbook 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).

- **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.

**Required Materials:**

*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) [link may change]

**Websites Used:**

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

**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.
Course Policies:
Exams - Exams will be administered to test comprehension of the material covered in lecture and chapter readings.

Electronic Device Usage - Computers or tablets are required to complete the course.

Grading:
A 90-100%
B 80-89.99%
C 70-79.99%
D 60-69.99%
F 0-59.99%

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 a zero the first time and failing the course for any additional offence.

Attendance:
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.

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 your academic advisor, the Financial Aid Office, and me, before you decide to drop this course. 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.

Preferred Methods of Scholarly Citations
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 APA style citations and references.
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. 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

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<td>Chapter 1: Overview of AIS</td>
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<td>Chapter 2: Transaction Processing in the AIS</td>
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<td>Feb</td>
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<td>Chapter 3: Documentation Techniques – Flowcharting</td>
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<td>QuickBooks Overview</td>
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<td>Chapter 17: REA Modeling</td>
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<td>Mar</td>
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<td>Chapter 12: Sales/Revenue/ Collection Processes</td>
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<td>April</td>
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<td>Chapter 13: Payment/Acquisition Processes (Expenditure Cycle)</td>
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<td>Chapter 15: Human Resources &amp; Payroll Processes</td>
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<td>Chapter 16: General Ledger &amp; Reporting</td>
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<tr>
<td>May</td>
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<td>Final Exams</td>
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### Important Dates:

- **January 21**: Classes Begin
- **28**: Last day to register or add a class
- **March 9-13**: Spring Break
- **15**: Mid Term Grades
- **April 10**: Last Day to drop a class
- **May 05**: Final Exams