



Course #:	ACCT 3050, Section 01		Doctor of Philosophy (Accounting);
Course title:	Accounting Information Systems		Graduate Certificate (Information Systems);
Credit hours:	3 undergraduate semester hours		Certified Public Accountant, Certified
Prerequisites:	CIS 2010, ACCT 2020, advanced standing		Management Accountant, Certified Internal
Fees:	\$25 (Technology)		Auditor, Certified QuickBooks Specialist,
Term:	Fall 2012		Certified QuickBooks ProAdvisor, Microsoft
Meeting time:	TR, 0900 to 1015		Office Specialist Access, Network+
Location:	Udvar Hazy 229	Office:	Room 131, Udvar-Hazy
Version #:	Syllabus Version F12.01	Telephone:	435-652-7747 (office); 435-652-7873 (fax)
Instructor:	Kevin S. Barrett:	Email:	barrett@dixie.edu
	2012 Dixie State Teacher of the Year;	Home page:	http://www.dixie.edu; Canvas link
	Professor, July 2003;	Office hours:	TR 1200 - 1300, 1415 - 1545, & by appointment

COURSE DESCRIPTION:

This course provides a venue for conceptualizing an enterprise as a collection of interacting processes, modeling those interacting processes as a single, integrated enterprise information system, and querying that integrated information systems to obtain traditional accounting views of that enterprise as well as any other view that facilitates that enterprise's enlightened management of customers, employees, and vendors. The pattern-based thinking that empowers our conceptualization and modeling is generalizable to a wide variety of enterprises in many different types of industries.

Although the integrated enterprise information systems developed in this course can be operationalized using any number of technology solutions, this particular course employs a relational database management software package called Microsoft Access. This is not a technology course; however you will apply theoretical concepts learned using computers and computer software packages (e.g., Visio, Access, and Excel) and will thereby learn to use the computer as a tool for developing business solutions.

COURSE OBJECTIVES:

This course will facilitate students' understanding of:

- the interactions of organizations with their external business partners, especially the flows of resources between the organizations and their partners
- transaction cycles in organizations, and the resource flows that connect the transaction cycles to form a value chain
- conceptual modeling constructs in general and the constructs of the Resources-Events-Agents Enterprise Ontology in particular
- procedures for converting conceptual models into logical relational models and then into physical relational databases using Microsoft Access
- information retrieval/querying a relational database, particularly Microsoft Access
- risks and controls associated with business processes and enterprise software systems

COURSE REQUIREMENTS AND POLICIES:

Enhancing the Likelihood of Successfully Completing this Course.

To enhance the likelihood of understanding information systems concepts and applications, (1) complete reading assignments prior to class, (2) come to each class on time and stay for the entire class, (3) participate in all classroom learning activities, and (4) complete all learning activities on time.

Developing Teaming, Critical Thinking Skills, and Oral Communication Skills.

- You will have several random and non-random opportunities to participate in class-related learning activities. Those participation opportunities will enhance your critical thinking and oral communication skills. I will evaluate your participation contributions on a daily basis and use the resulting rankings to compute your participation points. Your participation ranking depends upon how useful your contributions are to our classroom learning dynamics.
- Completing team-oriented learning activities will enhance your oral communication, teaming, and critical-thinking skills. To promote a wide range of team interaction, each new team-oriented learning activity must be completed with a new teammate with whom you have never completed a learning activity.

Developing Information-Systems-Oriented Technological Skills.

All learning-activity deliverables must be prepared using an electronic medium and printed therefrom. Please print two copies of any deliverable so that you can turn one in at the first of class for grading purposes and then use the other one as a referent as we discuss that deliverable's solution. In addition, each of you must have an electronic version of your deliverable on hand so that it can be projected for class discussion when you are randomly called upon to do so. You will also be afforded several opportunities to reinforce rudimentary Access skills as you create and access information systems that are conceptually more generalizable than the traditional accounting model.

Team-Oriented Learning Activities.

A solution submitted by a given team for a team-oriented learning activity must be the sole product of that team. That is, cross-team pollination is strictly prohibited. Violations of this "no-pollination" constraint will result in an "F" for the course for all offending parties.

Exams.

Exams are normally an open-book, take-home, and small-team oriented (i.e., no more than two individuals) effort. Cross-team collaboration is strictly prohibited. Violations of this "no-collaboration" constraint will result in all tests becoming testing-center, work-alone, closed-book, time-constrained, unpleasant tasks and will result in an "F" for the course for all offending parties.

Reasonable Accommodation Statement.

Students with medical, psychological, learning or other disabilities desiring reasonable academic adjustment, accommodations, or auxiliary aids to be successful in this class will need to contact the Disability Resource Center Coordinator (Baako Wahabu) for eligibility determination. Proper documentation of impairment is required in order to receive services or accommodations. DRC is located at the ground floor of the Financial Aid Office. Visit or call 652-7516 to schedule appointment to discuss the process. DRC Coordinator determines eligibility for and authorizes the provision of services.

Academic Integrity.

Scholastic dishonesty will not be tolerated and will be prosecuted to the fullest extent. You are expected to have read and understood the current issue of the student handbook (published by Student Services) regarding student responsibilities and rights, and the intellectual property policy, for information and procedures about what constitutes acceptable on-campus behavior.

Professionalism.

- **Absenteeism.** I conceptualize our student-instructor relationship in much the same way that I conceptualize an employer-employee relationship. There is zero tolerance for unexcused absences in the work place and excused absences are typically granted for unusual and infrequent events. Missing my class without obtaining an excused absence from me is unprofessional and will result in a ten-percentage-point reduction of your final grade.
- **Timeliness.** Grading late work is very disorienting to me because I am typically unable to recapture the mindset that I used when I graded timely submissions. **For that reason, I will not accept late work unless I have agreed to do so in advance of the due date, typically in connection with a compelling life emergency.**
- **Electronic Devices.** **If your interaction with an electronic device detracts from our learning environment, you have the choice of providing class participants with sufficient Harmon's pastries and libations to meet their caloric intake dreams or taking a ten-percent reduction in your final grade.**
- **Orderliness.** All submitted assignments will be graded, at least in part, on accuracy, completeness, logic, difficulty, clarity, neatness, and organization

Changes to Syllabus.

Information contained in this syllabus, other than grading and course requirements and policies, may be subject to change with advance notice, as deemed appropriate by the instructor. You are responsible for changes to the syllabus or learning activities announced in class during your absence.

Dmail Notice.

Important class and college information will be sent to your Dmail email account. This information includes your DSC bill, financial aid/scholarship notices, notification of dropped classes, reminders of important dates and events, and other information critical to your success in this class and at DSC. All DSC students are automatically assigned a Dmail account. If you do not know your user name and password, go to www.dixie.edu and select "Dmail," for complete instructions. You will be held responsible for information sent to your Dmail, so please check it often.

REQUIRED LEARNING RESOURCES:

- Dunn, Cherrington, and Hollander. **Enterprise Information Systems: A Pattern-Based Approach**, Third Edition.
- **Access to a Windows PC compatible computing device is required this semester.**
- Visio Modeling Software (Technology-Fee Provided)

GRADING:

- This is the approximate grading scale that maps your performance on assessment event (AE) activities to a letter grade:

92.5-100%	89.5-92.4%	86.5-89.4%	82.5-86.4%	79.5-82.4%	76.5-79.4%	72.5-76.4%	69.5-72.4%	66.5-69.4%	62.5-66.4%	59.5-62.4%	0-59.4%
A	A-	B+	B	B-	C+	C	C-	D+	D	D-	F

This scale is approximate because it imperfectly reflects my analysis of cumulative assessment performances that end up close to the demarcation line between grade increments. In such cases, I review all assessment activities to see if they were completed and performed at a competent level. I typically give qualifying individuals the benefit of the doubt, awarding them the higher grade.

- These are the assessment activities, your completion of which accumulates points that are transformed into percentages that are summed and then mapped into grades using the previously noted grading scale:

	Learning Activities	Exams	Total
Estimated	30%	70%	100%

- For policies regarding incomplete or withdrawal, please refer to the current university catalog.

TENTATIVE SCHEDULE (TR, 0900 - 1015 (UH 229)):

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
Module 1: Conceptual Modeling					
T 08-21	1	<ul style="list-style-type: none"> Introduction (Syllabus, Pedagogical Style) An Introduction to Integrated Enterprise Information System C1-LA1 participation (AE) 	1-10	C1-LA1 [▼] C2/3-LA1 [▲] C2/3-LA2 [▲]	<ul style="list-style-type: none"> [▼]Class activity, participation due [▲]Class activity, participation due [▲]Class activity, (team effort) begins
	2	<ul style="list-style-type: none"> Representation and Patterns: An Introduction to the REA Enterprise Ontology 	19-32		
	3	<ul style="list-style-type: none"> The REA Enterprise Ontology: Value System and Value Chain Modeling C2/3-LA1 participation (AE) C2/3-LA2 deliverable (AE) 	35-48		
R 08-23	1	<ul style="list-style-type: none"> C1-LA2 quiz (AE) 	51-86	C1-LA2 [▼] C2/3-LA2 [▲] C4-LA1 [▲]	<ul style="list-style-type: none"> [▼]5-minute quiz based on C1-LA1 [▲]Class activity, (team effort), concluded [▲]Class activity (cardinality script), participation due
	2/3	<ul style="list-style-type: none"> C2/3-LA2 deliverable (AE) 			
	4	<ul style="list-style-type: none"> The REA Enterprise Ontology: Business Process Modeling C4-LA1 participation (AE) 			
T 08-28	2/3	<ul style="list-style-type: none"> C4-LA2 participation (AE) 		C2/3-LA3 [▼] C4-LA2 [▲] C4-LA3 [▲] C4-LA4 [▲]	<ul style="list-style-type: none"> [▼]Deliverable, take-home, due 08-30 [▲]Class activity, participation due [▲]Class activity, (team effort), due today [▼]Deliverable, take-home, due 09-04
	4	<ul style="list-style-type: none"> C4-LA3 deliverable (AE) Visio Demo 			
R 08-30	4	<ul style="list-style-type: none"> C2/3-LA3 deliverable (AE) C2/3-LA4 quiz (AE) 	167-226	C2/3-LA3 [▼] C2/3-LA4 [▲] C8-LA1 [▲]	<ul style="list-style-type: none"> [▼]Deliverable due today, will display and discuss recommended solutions [▲]10-minute quiz based on C2/3-LA1 & 2 [▲]Class activity, participation due
	8	<ul style="list-style-type: none"> The Sales/Collection Business Process C8-LA1 participation begins (AE) 			
M 09-03		<ul style="list-style-type: none"> Labor Day Holiday 			No Classes
T 09-04	4	<ul style="list-style-type: none"> C4-LA4 deliverable (AE) 		C4-LA4 [▼] C4-LA5 [▲] C8-LA1 [▲] C8-LA2 [▲]	<ul style="list-style-type: none"> [▼]Deliverable due today, will display and discuss recommended solutions [▲]20-minute quiz based on C4-LA1 - 4 [▲]Class activity, participation due [▼]Deliverable, take-home, due 09-11
	8	<ul style="list-style-type: none"> C4-LA5 quiz (AE) C8-LA1 participation concludes (AE) 			
R 09-06	8	<ul style="list-style-type: none"> C8-LA2 deliverable (AE) C8-LA3 quiz (AE) 	222-277	C8-LA2 [▼] C8-LA3 [▲] C9-LA1 [▲]	<ul style="list-style-type: none"> [▼]Deliverable due today, will display and discuss recommended solutions [▲]20-minute quiz based on C8-LA1 & 2 [▲]Class activity, participation due
	9	<ul style="list-style-type: none"> The Human Resource Business Process C9-LA1 participation begins (AE) 			
M 09-10		<ul style="list-style-type: none"> Last Day to Drop without a "W" 			

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
T 09-11	9 12	<ul style="list-style-type: none"> • C9-LA1 participation concludes (AE) • The Human Resource Business Process • C12-LA1 participation begins (AE) • Last day to drop this class without a "W" 	350-393	C9-LA1 [▼] C9-LA2 [▲] C12-LA1 [▲]	<ul style="list-style-type: none"> ▼ Class activity, participation due ▲ Deliverable, take-home, due 09-18 ▲ Class activity, participation due
R 09-13	9 12	<ul style="list-style-type: none"> • C9-LA2 deliverable (AE) • C9-LA3 quiz (AE) • C12-LA1 participation (AE) concludes 		C9-LA2 [▼] C9-LA3 [▲] C12-LA1 [▲] C12-LA2 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 20-minute quiz based on C9-LA1 & 2 ▲ Class activity, participation due ▲ Deliverable, take-home, due 09-18
T 09-18	12 13	<ul style="list-style-type: none"> • C12-LA2 deliverable (AE) • C12-LA3 quiz (AE) • The Financing Business Process • C13-LA1 participation begins (AE) 	373-393	C12-LA2 [▼] C12-LA3 [▲] C13-LA1 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 20-minute quiz based on C12-LA1 & 2 ▲ Class activity, participation due
R 09-20	13 11	<ul style="list-style-type: none"> • C13-LA1 participation concludes (AE) • The Conversion Business Process • C11-LA1 participation begins (AE) 	311-349	C13-LA1 [▼] C13-LA2 [▲] C11-LA1 [▲]	<ul style="list-style-type: none"> ▼ Class activity, participation due ▲ Class activity, participation due ▲ Deliverable, take-home, due 09-27
T 09-25	13 11	<ul style="list-style-type: none"> • C13-LA2 deliverable (AE) • C13-LA3 quiz (AE) • C11-LA1 participation concludes (AE) 		C13-LA2 [▼] C13-LA3 [▲] C11-LA1 [▲] C11-LA2 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 20-minute quiz based on C13-LA1 & 2 ▲ Class activity, participation due ▲ Deliverable, take-home, due 10-02
R 09-27	11 10	<ul style="list-style-type: none"> • C11-LA2 deliverable (AE) • C11-LA3 quiz (AE) • View Integration and Implementation Compromises • C10-LA1 participation (AE) 	278-310	C11-LA2 [▼] C11-LA3 [▲] C10-LA1 [▲] C10-LA2 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 20-minute quiz based on C11-LA1 & 2 ▲ Class activity, participation due ▲ Deliverable, take-home, due 10-02
T 10-02	10	<ul style="list-style-type: none"> • C10-LA2 deliverable (AE) • C10-LA3 quiz (AE) 		C10-LA2 [▼] C10-LA3 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 20-minute quiz based on C10-LA1 & 2

Module 2: Logical Modeling

R 10-04	6	<ul style="list-style-type: none"> • Relational Database Design: Converting Conceptual REA Models to Relational Databases • C6-LA1 - sales collections (AE) 	90-128	C6-LA1 [▼]	<ul style="list-style-type: none"> ▼ Class activity, participation due
T 10-09	6	<ul style="list-style-type: none"> • C6-LA1 - sales collections (AE) concludes 		C6-LA1 [▼] C6-LA2 [▲]	<ul style="list-style-type: none"> ▼ Class activity, participation due ▲ Deliverable, take-home, due 10-16
R 10-11		• Fall Semester Break			▼ No Classes
F 10-12		• Fall Semester Break			▼ No Classes
M 10-15		• Last Day to Drop this Class			
T 10-16	6	<ul style="list-style-type: none"> • C6-LA3 deliverable - labor (AE) • C6-LA4 deliverable - financing (AE) 		C6-LA3 [▼] C6-LA4 [▲] C6-LA5 [▲]	<ul style="list-style-type: none"> ▼ Deliverable, class activity, due today ▲ Deliverable, class activity, due today ▲ Deliverable, take-home, due 10-18
R 10-18	6	<ul style="list-style-type: none"> • C6-LA5 deliverable • C6-LA6 quiz (AE) 		C6-LA5 [▼] C6-LA6 [▲]	<ul style="list-style-type: none"> ▼ Deliverable due today, will display and discuss recommended solution ▲ 45-minute quiz based on C6-LA1-5

Module 3: Physical Modeling (UH 200)

T 10-23	7	<ul style="list-style-type: none"> • Information Retrieval from Relational Databases • C7-LA1 - sales collections (AE) 	129-166	C7-LA1 [▼]	<ul style="list-style-type: none"> ▼ Class activity, participation due
R 10-25	7	<ul style="list-style-type: none"> • C7-LA2 - Quiz (AE) 		C7-LA2 [▼]	<ul style="list-style-type: none"> ▼ 75-minute quiz based on C7-LA1

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
Module 4: Querying Databases ((Chapters 8 - 13) UH 200)					
T 10-30	8-13	• Queries		FXM-PI [▼]	[▼] Final Exam, Part I, due 11-06
R 11-01	8-13	• Queries			
T 11-06	8-13	• Queries • Final Exam, Part I, due		FXM-PI [▼] FXM-PII [▲]	[▼] Final Exam, Part I, due today [▲] Final Exam, Part II, due 11-13
R 11-08	8-13	• Queries			
F 11-09		• Last Day for a Complete Withdrawal			
T 11-13	8-13	• Queries • Final Exam, Part II, due		FXM-PII [▼] FXM-PIII [▲]	[▼] Final Exam, Part II, due today [▲] Final Exam, Part III, due 11-20
R 11-15	8-13	• Queries			
T 11-20	8-13	• Queries • Final Exam, Part III, due		FXM-PIII [▼] FXM-PIV [▲]	[▼] Final Exam, Part III, due today [▲] Final Exam, Part IV, due 11-27
W 11-21	8-13	• Thanksgiving Break			[▼] No Classes
R 11-22	8-13	• Thanksgiving Break			[▼] No Classes
F 11-23	8-13	• Thanksgiving Break			[▼] No Classes
T 11-27	8-13	• Final Exam, Part IV, due		FXM-PIV [▼] FXM-PV [▲]	[▼] Final Exam, Part IV, due today [▲] Final Exam, Part V, due 12-04
R 11-29	8-13	• Queries			
T 12-04	8-13	• Queries • Final Exam, Part V, due		FXM-PV [▼] FXM-PVI [▲]	[▼] Final Exam, Part V, due today [▲] Final Exam, Part VI, due 05-01
R 12-06	8-13	• Queries			
F 12-07	8-13	• Last Day of Class			
R 12-13	8-13	• Final Exam (0800-1000), Part VI, due		FXM-PVI [▲]	[▼] Final Exam, Part VI, due today