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ACHIEVE A  
**DEGREE OF SUCCESS**  
**F**

<b>Course #:</b> ACCT 3050, Section 1	<b>Instructor:</b> Kevin S. Barrett, PhD (Accounting), CPA, CMA, CIA; Graduate Certificate (Information Systems), MOS Access, Network+, OCP-DBA (in progress); Tenured Full Professor, Fall 2007
<b>Course title:</b> Accounting Information Systems	<b>Office:</b> Udvar-Hazy Business Building, RM 131
<b>Credit hours:</b> 3 undergraduate semester hours	<b>Telephone:</b> 435-652-7747
<b>Prerequisites:</b> CIS 2010, ACCT 2020, and advanced standing in business baccalaureate program	<b>Fees:</b> None.
<b>Term:</b> Fall 2010	<b>Email:</b> <a href="mailto:barrett@dixie.edu">barrett@dixie.edu</a>
<b>Meeting time:</b> TR: 1030 - 1145	<b>Home page:</b> Blackboard Vista
<b>Location:</b> Hazy 220	<b>Office hours:</b> MTWRF 1200 - 1300 and by appointment
<b>Version #:</b> Syllabus version F10.2	

### COURSE DESCRIPTION:

This course provides an examination of integrated enterprise information systems with the core infrastructure designed such that accounting information may be retrieved without the need for journals and ledgers. Although REA systems can be developed 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., SmartDraw, Access, and perhaps Excel) and will thereby learn to use the computer as a tool for developing business solutions. This course focuses primarily on understanding business processes and the pattern-based thinking that enables understanding of a wide variety of business processes in many different types of firms in various industries.

### LEARNING 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

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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.

#### **Professionalism.**

- **Absenteeism.** I conceptualize our student-instructor relationship in much the same way that I conceptualize an employer-employee relationship. There is nearly 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.** In the event that your interaction with an electronic device detracts from our learning environment, you have the choice of providing your instructor and class peers with sufficient pastries and libations, (e.g., milk, apple juice, etc) to meet their caloric intake dreams or taking a ten-percent reduction in your final grade (for classes beginning after 12:00 noon, the menu changes to pizza and ice-cold Coca-Cola).
- **Orderliness.** All submitted assignments will be graded, at least in part, on accuracy, completeness, logic, difficulty, clarity, neatness, and organization.

#### **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.

#### **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](http://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 TEXT:**

Dunn, Cherrington, and Hollander. **Enterprise Information Systems: A Pattern-Based Approach**, Third Edition.  
[www.bookstore.mcgraw-hill.com](http://www.bookstore.mcgraw-hill.com).

#### **GRADING:**

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

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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:

	<b>Learning Activities</b>	<b>Exams</b>	<b>Total</b>
<b>Estimated</b>	30%	70%	100%

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

### **TENTATIVE CLASS MEETING AND EXAMINATION SCHEDULE (TR, 1030 - 1145; 1715 - 1830 (UH 203)):**

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
<b>Module 1: Conceptual Modeling</b>					
<b>T</b> 08-24	1	<ul style="list-style-type: none"> <li>• Introduction (Syllabus, Pedagogical Style)</li> <li>• An Introduction to Integrated Enterprise Information Systems</li> <li>• <b>C1-LA1 participation (AE)</b></li> </ul>	1-10	C1-LA1 <sup>▼</sup> C2/3-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, participation due</li> <li>▲ Class activity, participation due</li> </ul>
	2	<ul style="list-style-type: none"> <li>• Representation and Patterns: An Introduction to the REA Enterprise Ontology</li> </ul>	19-32		
	3	<ul style="list-style-type: none"> <li>• The REA Enterprise Ontology: Value System and Value Chain Modeling</li> <li>• <b>C2/3-LA1 participation (AE)</b></li> </ul>	35-48		
<b>R</b> 08-26	1 2/3 4	<ul style="list-style-type: none"> <li>• <b>C1-LA2 quiz (AE)</b></li> <li>• <b>C2/3-LA2 deliverable (AE)</b></li> <li>• The REA Enterprise Ontology: Business Process Modeling</li> <li>• <b>C4-LA1 participation (AE)</b></li> </ul>	51-86	C1-LA2 <sup>▼</sup> C2/3-LA2 <sup>*</sup> C2/3-LA3 <sup>*</sup> C4-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ 5-minute in-class quiz based on C1-LA1</li> <li>▲ Class activity, (team effort), due today</li> <li>▲ <b>Deliverable</b>, take-home, due 08-31, will display and discuss recommended solutions</li> <li>▲ Class activity (cardinality script), participation due</li> </ul>
<b>T</b> 08-31	2/3 4	<ul style="list-style-type: none"> <li>• <b>C2/3-LA3 deliverable (AE)</b></li> <li>• <b>C2/3-LA4 quiz (AE)</b></li> <li>• <b>C4-LA2 participation (AE)</b></li> </ul>		C2/3-LA3 <sup>▼</sup> C2/3-LA4 <sup>*</sup> C4-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ <b>Deliverable</b> due today, will display and discuss recommended solutions</li> <li>▲ 5-minute in-class quiz based on C2/3-LA1-3</li> <li>▲ Class activity, participation due</li> </ul>
<b>R</b> 09-02	4	<ul style="list-style-type: none"> <li>• <b>C4-LA3 deliverable (AE)</b></li> <li>• SmartDraw Demo</li> </ul>		C4-LA3 <sup>▼</sup> C4-LA4 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, (team effort), due today</li> <li>▲ <b>Deliverable</b>, take-home, due 09-07, will display and discuss recommended solution</li> </ul>
<b>M</b> 09-06		• Labor Day Holiday			▼ <b>No Classes</b>
<b>T</b> 09-07	8	<ul style="list-style-type: none"> <li>• The Sales/Collection Business Process</li> <li>• <b>C8-LA1 participation (AE)</b></li> </ul>	199-253	C8-LA1 <sup>▼</sup>	▼ Class activity, participation due
<b>R</b> 09-09	4 8	<ul style="list-style-type: none"> <li>• <b>C4-LA4 deliverable (AE)</b></li> <li>• <b>C4-LA5 quiz (AE)</b></li> <li>• <b>C8-LA1 participation concludes (AE)</b></li> </ul>		C4-LA4 <sup>▼</sup> C4-LA5 <sup>*</sup> C8-LA1 <sup>▼</sup> C8-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ <b>Deliverable</b> due today, will display and discuss recommended solutions</li> <li>▲ 15-minute in-class quiz based on C4-LA1-4</li> <li>▼ Class activity, participation due</li> <li>▲ <b>Deliverable</b>, take-home, due 09-14, will display and discuss recommended solution</li> </ul>
<b>T</b> 09-14	8 9	<ul style="list-style-type: none"> <li>• <b>C8-LA2 deliverable (AE)</b></li> <li>• <b>C8-LA3 quiz (AE)</b></li> <li>• The Acquisition/Payment Business Process</li> <li>• <b>C9-LA1 participation (AE)</b></li> </ul>	259-304	C8-LA2 <sup>▼</sup> C8-LA3 <sup>*</sup> C9-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>▲ 15-minute in-class quiz based on C8-LA1-2</li> <li>▲ Class activity, participation due</li> </ul>
<b>R</b> 09-16	9 10	<ul style="list-style-type: none"> <li>• <b>C9-LA1 participation concluded (AE)</b></li> <li>• View Integration and Implementation Compromises</li> <li>• <b>C10-LA1 participation (AE)</b></li> </ul>	311-338	C9-LA1 <sup>▼</sup> C9-LA2 <sup>*</sup> C10-LA1 <sup>*</sup> C10-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, participation due</li> <li>▲ <b>Deliverable</b>, take-home, due 09-21, will display and discuss recommended solution</li> <li>▲ Class activity, participation due</li> <li>▲ <b>Deliverable</b>, take-home, due 09-23, will display and discuss recommended solution</li> </ul>

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
T 09-21	9 12	<ul style="list-style-type: none"> <li>• C9-LA2 deliverable (AE)</li> <li>• The Human Resource Business Process</li> <li>• C12-LA1 participation (AE)</li> </ul>	385-404	C9-LA2 <sup>v</sup> C9-LA3 <sup>*</sup> C12-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *15-minute in-class quiz based on C9-LA1-2</li> <li>• *Class activity, participation due</li> </ul>
R 09-23	10 12	<ul style="list-style-type: none"> <li>• C10-LA2 deliverable (AE)</li> <li>• C10-LA3 quiz (AE)</li> <li>• C12-LA1 participation (AE) concludes</li> </ul>		C10-LA2 <sup>v</sup> C10-LA3 <sup>*</sup> C12-LA1 <sup>*</sup> C12-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *15-minute in-class quiz based on C10-LA1-2</li> <li>• *Class activity, participation due</li> <li>• *<b>Deliverable</b>, take-home, due 09-28, will display and discuss recommended solution</li> </ul>
T 09-28	12 13	<ul style="list-style-type: none"> <li>• C12-LA2 deliverable (AE)</li> <li>• C12-LA3 quiz (AE)</li> <li>• The Financing Business Process</li> <li>• C13-LA1 participation (AE)</li> </ul>	409-427	C12-LA2 <sup>v</sup> C12-LA3 <sup>*</sup> C13-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *15-minute in-class quiz based on C12-LA1-2</li> <li>• *Class activity, participation due</li> </ul>
R 09-30		• C13-LA1 participation concludes (AE)		C13-LA1 <sup>v</sup> C13-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>• Class activity, participation due</li> <li>• *<b>Deliverable</b>, take-home, due 10-05, will display and discuss recommended solution</li> </ul>
T 10-05	13 11	<ul style="list-style-type: none"> <li>• C13-LA2 deliverable (AE)</li> <li>• C13-LA3 quiz (AE)</li> <li>• The Conversion Business Process</li> <li>• C11-LA1 participation (AE)</li> </ul>	345-382	C13-LA2 <sup>v</sup> C13-LA3 <sup>*</sup> C11-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *15-minute in-class quiz based on C12-LA1-2</li> <li>• *Class activity, participation due</li> </ul>
R 10-07	11	• C11-LA1 participation concludes (AE)		C11-LA1 <sup>v</sup> C11-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>• Class activity, participation due</li> <li>• *<b>Deliverable</b>, take-home, due 10-12, will display and discuss recommended solution</li> </ul>
T 10-12	11	<ul style="list-style-type: none"> <li>• C11-LA2 deliverable (AE)</li> <li>• C11-LA3 quiz (AE)</li> </ul>		C11-LA2 <sup>v</sup> C11-LA3 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> will display and discuss recommended solution</li> <li>• *15-minute in-class quiz based on C11-LA1-2</li> </ul>
R 10-14		• Fall Semester Break			• <b>No Classes</b>
F 10-15		• Fall Semester Break			• <b>No Classes</b>
M 10-18		• Last Day to Drop this Class			
<b>Module 2: Logical Modeling</b>					
T 10-19	6	<ul style="list-style-type: none"> <li>• Relational Database Design: Converting Conceptual REA Models to Relational Databases</li> <li>• C6-LA1 - sales collections (AE)</li> </ul>	121-150	C6-LA1 <sup>v</sup> C6-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>• Class activity, participation due</li> <li>• *<b>Deliverable</b>, take-home, due 10-21</li> </ul>
R 10-21	6	<ul style="list-style-type: none"> <li>• C6-LA2 deliverable - acquisition (AE)</li> <li>• C6-LA3 - labor (AE)</li> </ul>		C6-LA2 <sup>v</sup> C6-LA3 <sup>*</sup> C6-LA4 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *Class activity, due today, will display and discuss recommended solution</li> <li>• *<b>Deliverable</b>, take-home, due 10-26</li> </ul>
T 10-26	6	<ul style="list-style-type: none"> <li>• C6-LA4 deliverable - financing (AE)</li> <li>• C6-LA5 deliverable - conversion (AE)</li> </ul>		C6-LA4 <sup>v</sup> C6-LA5 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *Class activity, due today, will display and discuss recommended solution</li> </ul>
R 10-28	6	• C6-LA6 quiz (AE)		C6-LA6 <sup>v</sup>	• *45-minute in-class quiz based on C6-LA1-5
<b>Module 3: Physical Modeling (UH 200)</b>					
T 11-02	7	<ul style="list-style-type: none"> <li>• Information Retrieval from Relational Databases</li> <li>• C7-LA1 - sales collections (AE)</li> </ul>		C7-LA1 <sup>v</sup> C7-LA2 <sup>*</sup> FXM-PI <sup>*</sup>	<ul style="list-style-type: none"> <li>• Class activity, participation due</li> <li>• *<b>Deliverable</b>, take-home, due 11-04</li> <li>• *Final Exam, Part I, due 11-09</li> </ul>
R 11-04	7	<ul style="list-style-type: none"> <li>• C7-LA2 deliverable - acquisition (AE)</li> <li>• C7-LA3 - Quiz (AE)</li> </ul>		C7-LA2 <sup>v</sup> C7-LA3 <sup>*</sup>	<ul style="list-style-type: none"> <li>• <b>Deliverable</b> due today, will display and discuss recommended solution</li> <li>• *45-minute in-class quiz based on C7-LA1-2</li> </ul>

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
<b>Module 4: Querying Databases (Work-in-Progress; Hazy 200)</b>					
T 11-09	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• <b>Final Exam, Part I, due</b></li> </ul>		FXM-PI <sup>v</sup> FXM-PII <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>v</sup>Final Exam, Part I, due today</li> <li><sup>*</sup>Final Exam, Part II, due 11-16</li> </ul>
R 11-11	8-13	<ul style="list-style-type: none"> <li>• Queries</li> </ul>			
T 11-16	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• <b>Final Exam, Part II, due</b></li> </ul>		FXM-PII <sup>v</sup> FXM-PIII <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>v</sup>Final Exam, Part II, due today</li> <li><sup>*</sup>Final Exam, Part III, due 11-23</li> </ul>
R 11-18	8-13	<ul style="list-style-type: none"> <li>• Queries</li> </ul>			
T 11-23	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• <b>Final Exam, Part III, due</b></li> </ul>		FXM-PIII <sup>v</sup> FXM-PIV <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>v</sup>Final Exam, Part III, due today</li> <li><sup>*</sup>Final Exam, Part IV, due 12-02</li> </ul>
W 11-24		<ul style="list-style-type: none"> <li>• <b>Thanksgiving Break</b></li> </ul>			<sup>v</sup> No School
R 11-25		<ul style="list-style-type: none"> <li>• <b>Thanksgiving Break</b></li> </ul>			<sup>v</sup> No School
F 11-26		<ul style="list-style-type: none"> <li>• <b>Thanksgiving Break</b></li> </ul>			<sup>v</sup> No School
T 11-30	8-13	<ul style="list-style-type: none"> <li>• Queries</li> </ul>			
R 12-02	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• <b>Final Exam, Part IV, due</b></li> </ul>		FXM-PIV <sup>v</sup> FXM-PV <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>v</sup>Final Exam, Part IV, due today</li> <li><sup>*</sup>Final Exam, Part V, due 12-09</li> </ul>
T 12-07	8-13	<ul style="list-style-type: none"> <li>• Queries</li> </ul>			
R 12-09	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• <b>Final Exam, Part V, due</b></li> <li>• <b>Last Day of Our Class</b></li> </ul>		FXM-PV <sup>v</sup> FXM-PVI <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>v</sup>Final Exam, Part V, due today</li> <li><sup>*</sup>Final Exam, Part VI, due 12-16</li> </ul>
F 12-10		<ul style="list-style-type: none"> <li>• <b>Official Last Day of Our Class</b></li> </ul>			
R 12-16		<ul style="list-style-type: none"> <li>• <b>Final Exam (1700-1900 (Section 50)) AE</b></li> <li>• <b>Final Exam, Part VI, due</b></li> </ul>		FXM-PV <sup>v</sup>	<sup>v</sup> Final Exam, Part VI, due today