

## ACCT 3050-01 - Accounting Information Systems

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Dixie State University

Fall 2014 Syllabus

### Course & Instructor Information:

**Course:** ACCT 3050-01 Accounting Information Systems (CRN 40056), 3 credits

**Course Fee:** \$25

**Prerequisites:** CIS 2010; ACCT 2020

**Class Time & Location:** TR 9:00-10:15 a.m. Hazy 229

**Instructor:** Matt Harris

**Office Hours:** MW 12:00-1:00 p.m., TR 10:30 a.m. – noon, and by appointment

**Office Location:** Hazy 339

**Email:** [matt.harris@dixie.edu](mailto:matt.harris@dixie.edu)

**Phone:** 435-652-7992

**Text (Required):** Kay, D. & Olvia, A. (2014). Accounting Information Systems: The Crossroads of Accounting and IT, 2 Edition. Upper Saddle River, New Jersey: Prentice Hall. ISBN: 978-0132991322

### Course Description:

This course covers information systems solutions to business problems and accounting systems concepts fundamental to the support of business processes in the operational, strategic, and decision making roles of management. It includes accounting systems design and development, control issues, system security, and maintenance. The course emphasizes end user applications of management information systems, challenges of managing information technology, and using MIS as a strategic management tool.

### Course Objectives/Learning Outcomes:

Students will develop an understanding of:

1. The design, development, and function of modern accounting systems in the current business environment.
2. The integral role of databases and various associated interfaces as they relate to accounting information systems.
3. Procedures for converting conceptual models into logical relational models and then into physical relational databases.
4. The design, development and function of business process maps and how they are used to improve efficiency and effectiveness in an organization and how they relate to the various cycles in an accounting information system.
5. The value of analytics and intelligent systems to improve decision making activities.
6. The importance, prevalence, and function of eXtensible Business Reporting Language (XBRL) in digital financial reporting.
7. The risks, controls, and ethical principles necessary to better safeguard information assets in accounting information systems in a highly networked society.
8. The phases of the system development life cycle (SDLC) as applied to the customization of an accounting information system and during the auditing process.
9. Emerging trends in the information system field and their potential impact on organizations.

## Grading and Performance:

Students should focus on learning. The ultimate goal is to allow everyone the opportunity to succeed, accomplish the learning objectives, and achieve a high level of satisfaction from this course. To achieve a good grade in this course requires serious commitment, initiative, and hard work from the student. A typical rule of thumb for an undergraduate course is 2-3 hours of study outside class for every hour in class. Individual students will need to adjust this for their specific level of understanding and background.

Dixie State University (DSU) strives to enrich ... the lives of individual students ... by fostering lifelong learning. This is especially important in the fast changing world of information technology. Further, DSU strives to accomplish these and other objectives set forth in this class by “delivering excellent teaching in a learning environment recognized for its personal relationships, values, service, diversity, and open access, and by creating strategic partnerships for learning opportunities.”

With this in mind, one of my main objectives for this course is to provide each student with an opportunity to actively learn and demonstrate competencies needed in today’s high performance workplace. Opportunities will be made available for you to reach your maximum learning potential. Just as in the workplace, it is expected that you will complete all assignments and assessments by the due date. **NO late work will be accepted without prior permission from your instructor.**

When students and their work are to be evaluated, they will be held to the same level of accountability and professional standards expected by managers in all industries. Success in this course will be related to the student’s ability to demonstrate achievement of each of the course objectives listed above. The student is reminded that the quality of input (effort) will determine the quality of output (ability). Grades are based not only on demonstrated effort but also on demonstrated ability, mastery of the material, and quality of all work produced. In other words, it is not the amount of time spent on an assignment that leads to a good grade, but how well that time is spent.

Assignments and exams, evenly spaced throughout the term to allow adequate time for preparation, are designed to enrich the student’s experience and enable each student to fulfill the learning objectives of this course. Most (if not all) assignments will be submitted electronically via Canvas.

## Grading components and weights:

Component	Weight
Written Assignments	20%
Quizzes	15%
Exams	45%
AIS Project	15%
Participation	5%

## Grading Scale

93-100%	A	83-86%	B	73-76%	C	63-66%	D
90-92%	A-	80-82%	B-	70-72%	C-	60-62%	D-
87-89%	B+	77-79%	C+	67-69%	D+	Below 60%	F

All assignments must be prepared and submitted in a professional manner using a word processor, spreadsheet, modeling, database program, or other suitable PC application as appropriate for the assignment. No credit will be awarded for assignments that fail to follow these standards or are handed in late.

Please be advised that technology is not perfect. System downtime, computer crashes, slow networks, computer viruses, etc. are facts of life. It is each student's responsibility to take the necessary precautions and safeguards so as not to fall victim to these. Computer-related issues and problems will not be accepted as reasonable excuses for late assignments; therefore, students are advised to protect their work and their computers. Save your files often, make backups, and check your computer frequently for viruses. Get in the habit of practicing "safe computing" and following good computing practices.

**WRITTEN ASSIGNMENTS** – Written assignments will assist you in analyzing and applying the theoretical concepts you have learned. They will vary in nature and will consist of individual and group work. Pay particular attention to which are individual and which are group to avoid any consequences associated with academic misconduct or dishonesty. Some assignments will be in the form of online discussions. Pay close attention to the separate deadlines in Canvas for the original post and also the replies to your peers.

**EXAMS** – The exams will cover material discussed in class and from the textbook. **No make-up exams** will be given unless arrangements are made with the instructor **PRIOR** to the absence.

**PROJECT** - You will select one of four projects (depending on your area of interest in Accounting Information Systems). You will be required to complete a final write-up and presentation at the end of the course as part of the project. You must use either MLA or APA style guidelines. Special care should be given to documenting all sources you cite as plagiarized material will result in harsh penalties to your grade. Take advantage of the Turn-it-in software results and writing center resources to aid you in this endeavor.

MLA style guidelines are available at: <https://owl.english.purdue.edu/owl/resource/747/01/>

APA style guidelines are available at: <https://owl.english.purdue.edu/owl/resource/560/01/>

**CLASS PARTICIPATION** – Your participation during this class is critical to your success in the business environment. Please come to class prepared by reading the assigned material and ready to apply the concepts to projects. You will learn as much from one another as we will from a careful reading and analysis of the course materials. The class will begin promptly at the course time. You are expected to be in your seats and ready to go at that time. Points will be awarded at the end of the semester for participation in class discussions and teamwork skills. Keep in mind it will be based on the quality, not quantity, of your contributions to the class discussion. Excessive unexcused absences will also hurt your participation grade.

### **Classroom Expectations:**

Classrooms are special environments in which students and faculty come together to promote learning and growth. It is essential in these environments that respect for the rights of others seeking to learn, respect for the professionalism of the instructor, and the general goals of academic freedom are maintained. Disruptive behaviors, such as chatting during lectures, arriving late to class, sleeping, texting, web browsing, game playing, reading non-class material, and others listed in the DSC Student Rights and Responsibilities Code, are not permitted and may result in your removal from class. Repetitive or seriously disruptive behavior, such as fighting, using profanity or insults, making personal or physical threats, or damaging property, will be reported to Campus Security. As the instructor, it is my responsibility to determine whether any specific student is disrupting the learning environment.

- You are responsible for all announcements that are made during class, even if absent.
- If you are absent from class it is your responsibility to arrange with another student to pick up handouts (if any) distributed in class.
- Academic misconduct or dishonesty will not be tolerated. Please consult the University's policy on academic dishonesty available in 5.33 of the Student Rights and Responsibilities Code section 4,

subsection XI available here: <http://www.dixie.edu/humanres/polstu.html> (you'll need to select the code, section, and scroll down to the subsection).

- Turn off all electronics during class. No emailing or texting during class.
- Seek help whenever you do not understand something. Failure to do so normally compounds the problem as the course progresses. You will find me very receptive to your questions.

### Disabilities:

If you suspect or are aware that you have a disability that may affect your success in the course you are strongly encouraged to contact the Disability Resource Center (DRC) located at the North Plaza Building. The disability will be evaluated and eligible students will receive assistance in obtaining reasonable accommodations. Phone # 435-652-7516. <http://dixie.edu/drcenter>

### Dmail:

You are required to frequently check your Dmail account. Important class and university information will be sent to your Dmail account, including DSU bills, financial aid/scholarship notices, notices of cancelled classes, reminders of important dates and deadlines, and other information critical to your success at DSU and in your courses. To access your Dmail account, visit [go.dixie.edu/dmail](http://go.dixie.edu/dmail). If you do not know your Dmail username or you have forgotten your PIN, visit [go.dixie.edu/mydixie](http://go.dixie.edu/mydixie) and follow the respective instructions.

### Important Links:

- IT Student Help Desk – [www.dixie.edu/helpdesk](http://www.dixie.edu/helpdesk)
- Library - [library.dixie.edu/](http://library.dixie.edu/)
- Testing Center - [www.dixie.edu/testing](http://www.dixie.edu/testing)
- Tutoring Center - [www.dixie.edu/tutoring](http://www.dixie.edu/tutoring)
- Writing Center – [dixiewritingcenter.com/](http://dixiewritingcenter.com/)
- Policy for Absences Related to College Functions – [www.dixie.edu/humanres/policy/sec5/523.html](http://www.dixie.edu/humanres/policy/sec5/523.html)

## **ACCT 3050-01 Tentative Course Schedule**

Week	Reading Due	Topics and Activities		Assignments Due
Aug 25-31	Chapter 1	Tue Aug-26	Thu Aug-28	Business Intelligence Assignment Chapter 1 Quiz
		Introductions & Ch. 1-Accounting System Insights		
Sept 1-7	Chapter 2 & Ch. 14 pgs. 444-455	Tue Sep-02	Thu Sep-04	ER Diagram Assignment Chapter 2 Quiz
		Ch. 2 – Accounting Databases & parts of Ch. 14 Database Design & ER Diagrams		
Sept 8-14	Chapter 3	Tue Sep-09	Thu Sep-11	Database Assignment Quiz Chapter 3
		Ch. 3 - Database Systems, Data Warehouses, and Data Marts		
Sept 15-21		Tue Sep-16	Thu Sep-18	SWOT Analysis Assignment IT Project Selection Due
		Catch-up/Exam Review	<b>Exam 1 (Ch. 1-3)</b>	
Sept 22-28	Chapter 4	Tue Sep-23	Thu Sep-25	Business Process Mapping & Flowchart Assignment Quiz Chapter 4
		Ch. 4 – Accounting Systems & Business Processes		

Week	Reading Due	Topics and Activities		Assignments Due
Sept 29-Oct 5	Chapter 5 & Chapter 13	Tue Sep-30	Thu Oct-02	Data Flow Diagram Assignment Quiz Chapter 5 & 13
		Ch. 5 – Business Processes to Accounting Cycle Mapping (AIS Customization) Ch. 13 – Accounting System Development		
Oct 6-12	Chapter 6	Tue Oct-07	Thu Oct-09	ERP vs. Integrated System Assignment Chapter 6 Quiz
		Ch. 6 – Integrated Enterprise Systems & Cloud Computing		
Oct 13-19		Tue Oct-14	Thu Oct-16	
		Catchup/Exam Review	<b>Semester Break - No Class</b>	
Oct 20-26	Chapter 7	Tue Oct-21	Thu Oct-23	Quiz Chapter 7
		<b>Exam 2 (Ch. 4-6)</b>	Ch. 7 – Accounting & Business Intelligence	
Oct 27-Nov 2	Chapter 8	Tue Oct-28	Thu Oct-30	BI Dashboard Assignment Chapter 8 Quiz
		Ch. 8 – Accounting and Sustainability Intelligence		
Nov 3-9	Chapter 9	Tue Nov-04	Thu Nov-06	XBRL Assignment Chapter 9 Quiz
		Chapter 9 – XBRL: Intelligent Business Reporting		
Nov 10-16		Tue Nov-11	Thu Nov-13	
		Catch-up/Exam Review	<b>Exam 3 (Ch. 7-9)</b>	
Nov 17-23	Chapter 10	Tue Nov-18	Thu Nov-20	Security & Controls Assignment Chapter 10 Quiz
		Chapter 10 – Fraud, Ethics, & Internal Controls	Chapter 11- Cybersecurity	
Nov 24-30	Chapter 11	Tue Nov-25	Thu Nov-27	Cybersecurity Design Assignment Chapter 11 Quiz
		Chapter 11- Cybersecurity cont.	<b>Thanksgiving Break - No Class</b>	
Dec 1-7	Chapter 12	Tue Dec-02	Thu Dec-04	<b>AIS Term Project Due</b> Quiz Chapter 12
		Ch. 12 – Enterprise Risk Management		
Dec 8-14	Chapter 15 (online)	Tue Dec-09	Thu Dec-11	<b>AIS Term Project Presentations Due</b> Chapter 15 Quiz
		Presentations/Exam Review		
Dec 15-18			<b>Thu Dec-18, 9:30-11:30 a.m.</b>	Peer Presentation Evaluations Due
			Presentations / <b>Final Exam (Ch. 10-12,15)</b>	

<b>Important Dates</b>	
Aug 25	Classwork Starts
Aug 29	Last Day to Add Without Signature
Sep 1	Labor Day
Sep 4	Drop/Audit Fee Begins (\$10 per class)
Sep 4	Residency Application Deadline
Sep 9	\$50 Late Registration/Payment Fee
Sep 15	Pell Grant Census
Sep 15	Last Day for Refund
Sep 15	Last Day to drop without receiving a "W" grade
Sep 17	Courses dropped for non-payment
Sep 19	Last Day to Add/Audit
Oct 1	Fall 2014 Associate's degree Graduation Application Deadline
Oct 15	Mid-Term Grades Due
Oct 16-17	Semester Break
Oct 20	Last Day to Drop Individual Class
Oct 27	Spring and Summer 2015 class schedules available online
Nov 3	Spring 2015 Bachelor's degree Graduation Application Deadline
Nov 14	Last Day for Complete Withdrawal
Nov 17	Spring Registration open to Seniors (90+ credits)
Nov 18	Spring Registration open to Juniors (60+ credits)
Nov 19	Spring Registration open to Sophomores (30+ credits)
Nov 20	Spring Registration Open to All Students
Nov 26-28	Thanksgiving Break
Dec 12	Classwork Ends
Dec 15-19	Final Exams
Dec 23	Final Grades Posted by midnight