ACCT 3050-01 - Accounting Information Systems

Dixie State University
Spring 2015 Syllabus

Course & Instructor Information:

Course: ACCT 3050-01 Accounting Information Systems (CRN 20821), 3 credits
Course Fee: $25
Prerequisites: CIS 2010; ACCT 2020
Class Time & Location: TR 2:30-3:45 p.m. Hazy 220

Instructor: Matt Harris
Office Hours: MW 10:30 a.m. – noon, TR 11:00 a.m. – noon, and by appointment
Office Location: Hazy 339
Email: 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.

Learning Outcomes (LO):

This course is intended to address the following Accounting Emphasis and Accounting Major programs' learning outcomes on the introductory and developmental levels:

1. A working level knowledge of the core functional areas of business:
   A. Students will demonstrate a working level knowledge of core business functions in accounting and information systems.
   B. Students will be able to analyze a complex business situation, identify relevant business issues, opportunities and problems.
2. Students will be able to analyze business situations by performing appropriate quantitative and qualitative analysis, synthesize to form alternative solutions; and make recommendations for viable courses of action.
3. The interpersonal and communication skills necessary to succeed in business:
   A. Students will deliver professional quality oral presentations
   B. Student will prepare professional quality written presentations
   C. Students will identify the essential elements of successful teamwork and will reflect upon their competency and experiences in applying them
4. Students will analyze a complex business situation, identify relevant ethical issues and suggest ethical courses of action.
5. Accounting Emphasis and Accounting Majors will:
   A. Identify: Identify accounting, tax, auditing and ethical issues in structured and unstructured fact-based situations
   B. Gather: Perform research using the professional body of knowledge in the accounting discipline.
   C. Compile/Synthesize: Use a range of techniques to perform analysis, synthesize information and draw conclusions.
   D. Communicate/Report: Communicate effectively in quantitative and qualitative terms through writing and speaking.

Course Objectives

Students will be preparing to meet the demands of real-world business as accountants and employees. By the end of the course, students should be able to:

1. Identify the design, development, and function of modern accounting systems in the current business environment (LO 1A, 4, 5A).
2. Identify the integral role of databases and various associated interfaces as they relate to accounting information systems (LO 1A, 5A).
3. Demonstrate procedures for converting conceptual models into logical relational models and then into physical relational databases (LO 1A, 1B, 2, 5A, 5C, 5D).
4. Demonstrate 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 (LO 1A, 1B, 5A, 5C, 5D).
5. Identify the value of analytics and intelligent systems to improve decision making activities (LO 1A, 4, 5A).
6. Identify the importance, prevalence, and function of eXtensible Business Reporting Language (XBRL) in digital financial reporting (1A, 1B, 5A, 5B, 5C).
7. Identify the risks, controls, and ethical principles necessary to better safeguard information assets in accounting information systems in a highly networked society (4A).
8. Identify the phases of the system development life cycle (SDLC) as applied to the customization of an accounting information system and during the auditing process (1A, 5A).
9. Identify emerging trends in the information system field and their potential impact on organizations (LO 1A, 1B, 5A, 5B).
10. Create and present professional quality oral and written presentations (LO 3A, 3B, 5A, 5B, 5C, 5D).

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. **Late work will be accepted, but will be assessed a 10% per calendar day late penalty. No work will be accepted after 1 week from the due date.**

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	35%
AIS Project	25%
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.

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 a project (depending on your area of interest in Accounting Information Systems) from a list provided or gain approval from your instructor for a personal real-life business project that relates to the subject matter. 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. If you do not know your Dmail username or you have forgotten your PIN, visit go.dixie.edu/mydixie and follow the respective instructions.

Important Links:

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

ACCT 3050-01 <u>Tentative</u> Course Schedule

Week	Reading Due	Topics and Activities		Assignments Due	Course LO
Jan 12-18	Chapter 1	Tue	Thu	Balsamiq About Me Mock-up Assignment Discussion 1 Chapter 1 Quiz	9 1 1
		Introductions & Ch. 1-Accounting System Insights			
Jan 19-25	Chapter 2 & Ch. 14 pgs. 444-455	Tue	Thu	Visio Practice Assignment Discussion 2 Chapter 2 Quiz	3 2
		Ch. 2 – Accounting Databases & parts of Ch. 14 Database Design & ER Diagrams			
Jan 26-Feb 1	Chapter 3	Tue	Thu	ER Diagram Assignment Quiz Chapter 3	2,3 2,5
		Ch. 3 - Database Systems, Data Warehouses, and Data Marts			
Feb 2-8		Tue	Thu	Database Assignment IT Project Selection Due	1,2,3 10
		Catch-up/Exam Review	**Exam 1 (Ch. 1-3)**		
Feb 9-15	Chapter 4	Tue	Thu	Flowchart & BPMN Assignment Quiz Chapter 4	4 1,4
		Ch. 4 – Accounting Systems & Business Processes			
Feb 16-22	Chapter 5 & Chapter 13	Tue	Thu	Systems Development Assignment Quiz Chapter 5 & 13	1,8 1,8
		Ch. 5 – Business Processes to Accounting Cycle Mapping (AIS Customization) Ch. 13 – Accounting System Development			
Feb 23-Mar 1	Chapter 6	Tue	Thu	ERP Assignment Chapter 6 Quiz	1,2,5,7 1,2,5,7
		Ch. 6 – Integrated Enterprise Systems & Cloud Computing			
Mar 2-8		Tue	Thu	AIS Project Status Report	10
		Catchup/Exam Review	**Exam 2 (Ch. 4-6,13)**		
Mar 9-15		Tue	Thu		
		Spring Break – No Class			
Mar 16-22	Chapter 7 & Chapter 8	Tue	Thu	BI Dashboard Assignment Quiz Chapter 7	1,2,5 1,2,5
		Ch. 7 – Accounting & Business Intelligence	Ch. 8 – Accounting and Sustainability Intelligence		
Mar 23-29	Chapter 9	Tue	Thu	Chapter 8 Quiz	1,5,7
		Ch. 8 - Continued	Chapter 9 – XBRL: Intelligent Business Reporting		
Mar 30-Apr 5		Tue	Thu	XBRL Assignment Chapter 9 Quiz	1,6,7,9 1,6,7,9
		Ch. 9 - Continued	Catch-up/Exam Review		

Week	Reading Due	Topics and Activities		Assignments Due	Course LO
Apr 6-12	Chapter 10	Tue	Thu	Chapter 10 Quiz	1,7
		Exam 3 (Ch. 7-9)	Chapter 10 – Fraud, Ethics, & Internal Controls		
Apr 13-19	Chapter 11	Tue	Thu	Chapter 11 Quiz	1,7
		Chapter 11- Cybersecurity			
Apr 20-26	Chapter 12	Tue	Thu	AIS Term Project Due	10
		Ch. 12 – Enterprise Risk Management		Quiz Chapter 12	1,7
Apr 27-May 3		Tue	Thu	AIS Term Project Presentations Due	10
		Presentations/Exam Review			
May 5		Tues May 5, 2:00-4:00 p.m.		Peer Presentation Evaluations Due	10
		Presentations / Final Exam (Ch. 10-12,15)			

Important Dates	
Jan 12	Classwork Starts
Jan 15	Last Day for Waitlist
Jan 16	Last Day to Add Without Signature
Jan 19	Martin Luther King Jr. Day
Jan 22	Drop/Audit Fee Begins ($10 per class)
Jan 22	Residency Application Deadline
Jan 27	$50 Late Registration/Payment Fee
Feb 2	Spring 2015 Associate's degree Graduation Application Deadline
Feb 2	Last Day for Refund and to drop without receiving a "W" grade
Feb 4	Courses dropped for non-payment
Feb 6	Last Day to Add/Audit
Feb 16	President's Day
Mar 2	Summer 2015 Bachelor's degree Graduation Application Deadline
Mar 2	Mid-Term Grades Due
Mar 6	Last Day to Drop Individual Class
Mar 9-13	Spring Break
Mar 23	Fall Class schedule available online
Apr 1	Fall 2015 Bachelor's degree Graduation Application Deadline
Apr 10	Last Day for Complete Withdrawal
Apr 29	Classwork Ends
Apr 30	Reading Day
May 1	Associate's degree Graduation Deadline - Summer 2015
May 1, 4-7	Final Exams
May 8	Commencement