



<b>Course #:</b>	ACCT 3050, Section 01		Doctor of Philosophy (Accounting);
<b>Course title:</b>	Accounting Information Systems		Graduate Certificate (Information Systems);
<b>Credit hours:</b>	3 undergraduate semester hours		Certified Public Accountant, Certified
<b>Prerequisites:</b>	CIS 2010, ACCT 2020, advanced standing		Management Accountant, Certified Internal
<b>Fees:</b>	\$25 (Technology)	 	Auditor, Certified QuickBooks Specialist,
<b>Term:</b>	Spring 2014		Certified QuickBooks ProAdvisor, Microsoft
<b>Meeting time:</b>	TR, 0900 to 1015		Office Specialist Access, Network+
<b>Location:</b>	Udvar Hazy 229	<b>Office:</b>	Room 131, Udvar-Hazy
<b>Version #:</b>	Syllabus Version <a href="#">S14.1</a>	<b>Telephone:</b>	(435) 652-7747 (office); (435) 652-7873 (fax)
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	<a href="#">2012 Dixie State Teacher of the Year</a> ;	<b>Home page:</b>	http://www.dixie.edu; Canvas link
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### 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.**

Cross-team collaboration on a given team-oriented deliverable is encouraged so long as there is a fair exchange of deliverable-related insights. One-sided exploitation, e.g., mindlessly copying someone else's work, is both unprofessional and unethical.

### **Exams.**

Exams are normally an open-book, take-home, and a teams-of-two effort. Cross-team collaboration should be structured in the fashion discussed under the immediately preceding section.

### **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. For purposes of this course, dishonesty is operationalized as "exploitation" as noted in the **Team-Oriented-Learning-Activities** section of this syllabus.

### **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](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.*

### **Electronic File and Communication Naming Protocol.**

In order to facilitate clear and concise electronic communication, please follow the following three part naming protocol in naming electronic files which you submit to the instructors. Files submitted for assessment without this naming protocol will receive a three percent reduction for the associated assignment. Also, this naming protocol should be included in the subject line of all email communication. *Using this label allows for reference sorting and substantially reduces my response time to your email communication. Indeed, if you submit an email message and it does not include this subject-naming protocol, the probability of response is slim.*

- Three-Part-Naming Protocol:  
**(1) Course; (2) Student Names; (3) Homework Assignment**
- Three-Part-Naming-Protocol File-Naming and Email-Subject-Line Examples:  
**File Name Example: ACCT 3050\_Barrett & Linderman\_PM Final Part I**  
**Subject Name Example: ACCT 3050; Barrett & Linderman; PM Final Part I**

#### 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)\*
- Access Software (Technology-Fee Provided)\*
  - \* Please take your laptops to the Holland-Commons helpdesk to get this software installed for the duration of the semester.
  - \* This software must be uninstalled at the Holland-Commons helpdesk before I can release your final grade for this course.

#### 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 CLASS MEETING AND EXAMINATION SCHEDULE (TR, 0900 - 1015 (UH 229)):

Date	CP	Assessment Event (AE), Vacation, Topic	Pages	Activities	Description
<b>Module 1: Conceptual Modeling</b>					
T 01-07	1	<ul style="list-style-type: none"> <li>• Introduction (Syllabus, Pedagogical Style)</li> <li>• An Introduction to Integrated Enterprise Information System</li> <li>• <b>C1-LA1 participation (AE)</b></li> </ul>	1-10	C1-LA1 <sup>▼</sup> C2/3-LA1 <sup>▲</sup> C2/3-LA2 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼Class activity, participation due</li> <li>▲Class activity, participation due</li> <li>▲Class activity, (team effort), 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> <li>• <b>C2/3-LA2 deliverable (AE)</b></li> </ul>	35-48		
R 01-09	1	<ul style="list-style-type: none"> <li>• <b>C1-LA2 quiz (AE)</b></li> </ul>		C1-LA2 <sup>▼</sup>	▼5-minute quiz based on C1-LA1
	2/3	<ul style="list-style-type: none"> <li>• Visio Demo</li> </ul>		C2/3-LA3 <sup>▲</sup>	▲ <b>Deliverable, take-home, due 01-16</b>
	4	<ul style="list-style-type: none"> <li>• The REA Enterprise Ontology: Business Process Modeling</li> <li>• <b>C4-LA1 participation (AE)</b></li> <li>• <b>C4-LA2 participation (AE)</b></li> </ul>		C4-LA1 <sup>▲</sup> C4-LA2 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▲Class activity, participation due</li> <li>▲Class activity, participation due</li> </ul>
T 01-14	2/3	<ul style="list-style-type: none"> <li>• <b>C2/3-LA3 deliverable (AE)</b></li> <li>• <b>C2/3-LA4 quiz (AE)</b></li> </ul>	51-86	C2/3-LA3 <sup>▼</sup> C2/3-LA4 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼Deliverable due today, will display and discuss recommended solutions</li> <li>▲10-minute quiz based on C2/3-LA1 &amp; 2</li> </ul>
	4	<ul style="list-style-type: none"> <li>• <b>C4-LA3 participation (AE)</b></li> </ul>		C4-LA3 <sup>▲</sup> C4-LA4 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▲Class activity, (team effort), participation due</li> <li>▲<b>Deliverable, take-home, due 01-21</b></li> </ul>

Date	CP	Assessment Event (AE), Vacation, Topic	Pages	Activities	Description
<b>R</b> 01-16	8	<ul style="list-style-type: none"> <li>The Sales / Collection Process</li> <li><b>C8-LA1 participation begins (AE)</b></li> </ul>	167-221	C8-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>M</b> 01-20		<ul style="list-style-type: none"> <li><b>Martin Luther King Jr. Day</b></li> </ul>			<sup>▼</sup> <b>No Classes</b>
<b>T</b> 01-21	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>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solutions <sup>▲</sup> 20-minute quiz based on C4-LA1 - 4 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 01-28</b>
<b>R</b> 01-23		<ul style="list-style-type: none"> <li>The Acquisition / Payment Process</li> <li><b>C9-LA1 participation begins (AE)</b></li> </ul>	222-277	C9-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>T</b> 01-28	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><b>C9-LA1 participation concludes (AE)</b></li> <li><b>Last day to drop this class without a "W"</b></li> </ul>		C8-LA2 <sup>▼</sup> C8-LA3 <sup>▲</sup> C9-LA1 <sup>▲</sup> C9-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solutions <sup>▲</sup> 20-minute quiz based on C8-LA1 & 2 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 02-04</b>
<b>R</b> 01-30	12	<ul style="list-style-type: none"> <li>The Human Resource Business Process</li> <li><b>C12-LA1 participation begins (AE)</b></li> </ul>	350-372	C12-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>T</b> 02-04	9  12	<ul style="list-style-type: none"> <li><b>C9-LA2 deliverable (AE)</b></li> <li><b>C9-LA3 quiz (AE)</b></li> <li><b>C12-LA1 participation concludes (AE)</b></li> </ul>		C9-LA2 <sup>▼</sup> C9-LA3 <sup>▲</sup> C12-LA1 <sup>▲</sup> C12-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> 20-minute quiz based on C9-LA1 & 2 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 02-11</b>
<b>R</b> 02-06	13	<ul style="list-style-type: none"> <li>The Financing Business Process</li> <li><b>C13-LA1 participation begins (AE)</b></li> </ul>	373-393	C13-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>T</b> 02-11	12  13	<ul style="list-style-type: none"> <li><b>C12-LA2 deliverable (AE)</b></li> <li><b>C12-LA3 quiz (AE)</b></li> <li><b>C13-LA1 participation concludes (AE)</b></li> </ul>		C12-LA2 <sup>▼</sup> C12-LA3 <sup>▲</sup> C13-LA1 <sup>▲</sup> C13-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> 20-minute quiz based on C12-LA1 & 2 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 02-18</b>
<b>R</b> 02-13	11	<ul style="list-style-type: none"> <li>The Conversion Business Process</li> <li><b>C11-LA1 participation begins (AE)</b></li> </ul>	311-349	C11-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>M</b> 02-17		<ul style="list-style-type: none"> <li><b>Presidents' Day</b></li> </ul>			<sup>▼</sup> <b>No Classes</b>
<b>T</b> 02-18	13	<ul style="list-style-type: none"> <li><b>C13-LA2 deliverable (AE)</b></li> <li><b>C13-LA3 quiz (AE)</b></li> <li><b>C11-LA1 participation concludes (AE)</b></li> </ul>		C13-LA2 <sup>▼</sup> C13-LA3 <sup>▲</sup> C11-LA1 <sup>▲</sup> C11-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> 20-minute quiz based on C13-LA1 & 2 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 02-25</b>
<b>R</b> 02-20		<ul style="list-style-type: none"> <li>View Integration and Implementation Compromises</li> <li><b>C10-LA1 participation (AE)</b></li> </ul>	278-310	C10-LA1 <sup>▼</sup> C10-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> <b>Deliverable, take-home, due 02-25</b>

### Module 2: Logical Modeling

<b>R</b> 02-20	6	<ul style="list-style-type: none"> <li>Relational Database Design: Converting Conceptual REA Models to Relational Databases</li> <li><b>C6-LA1 - sales collections (AE) begins</b></li> </ul>	90-128	C6-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
<b>T</b> 02-25	10	<ul style="list-style-type: none"> <li><b>C10-LA2 deliverable (AE)</b></li> <li><b>C10-LA3 quiz (AE)</b></li> <li><b>C6-LA1 - sales collections (AE) concludes</b></li> </ul>		C10-LA2 <sup>▼</sup> C10-LA3 <sup>▲</sup> C6-LA1 <sup>▲</sup> C6-LA2 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> 20-minute quiz based on C10-LA1 & 2 <sup>▲</sup> Class activity, participation due <sup>▲</sup> <b>Deliverable, take-home, due 02-27</b>
<b>R</b> 02-27	6	<ul style="list-style-type: none"> <li><b>C6-LA2 deliverable - acquisition payment (AE)</b></li> <li><b>C6-LA3 deliverable - labor (AE)</b></li> </ul>		C6-LA2 <sup>▼</sup> C6-LA3 <sup>▲</sup> C6-LA4 <sup>▲</sup>	<sup>▼</sup> Deliverable due today, will display and discuss recommended solution <sup>▲</sup> Deliverable, class activity, due today <sup>▲</sup> <b>Deliverable, take-home, due 03-04</b>
<b>F</b> 02-28		<ul style="list-style-type: none"> <li><b>Last Day to Drop this Class</b></li> </ul>			



Date	CP	Assessment Event (AE), Vacation, Topic	Pages	Activities	Description
T 03-04	6	<ul style="list-style-type: none"> <li>• C6-LA4 deliverable - financing (AE)</li> <li>• C6-LA5 deliverable - conversion (AE)</li> </ul>		C6-LA3 <sup>▼</sup> C6-LA4 <sup>▲</sup> C6-LA5 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable, class activity, due today</li> <li>▲ Deliverable, class activity, due today</li> <li>▲ Deliverable, take-home, due 03-06</li> </ul>
R 03-06	6	<ul style="list-style-type: none"> <li>• C6-LA5 deliverable - conversion (AE)</li> <li>• C6-LA6 quiz (AE)</li> </ul>		C6-LA5 <sup>▼</sup> C6-LA6 <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable due today, will display and discuss recommended solution</li> <li>▲ 45-minute quiz based on C6-LA1-5</li> </ul>
M 03-10		• Spring Break			▼ No Classes
T 03-11		• Spring Break			▼ No Classes
W 03-12		• Spring Break			▼ No Classes
R 03-13		• Spring Break			▼ No Classes
F 03-14		• Spring Break			▼ No Classes
<b>Module 3: Physical Modeling</b>					
T 03-18	7	<ul style="list-style-type: none"> <li>• Information Retrieval from Relational Databases</li> <li>• C7-LA1 - sales collections (AE)</li> </ul>	129-166	C7-LA1 <sup>▼</sup>	▼ Class activity, participation due
R 03-20	7	• C7-LA2 - Quiz (AE)		C7-LA2 <sup>▼</sup>	▼ 75-minute quiz based on C7-LA1
<b>(Work in Progress (Module 4: Querying Databases (Chapters 8 - 13)))</b>					
T 03-25	8-13	• Queries		FXM-PI <sup>▼</sup>	▼ Final Exam, Part I, due 04-01
R 03-27	8-13	• Queries			
F 03-28		• Last Day for a Complete Withdrawal			
T 04-01	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• Final Exam, Part I, due</li> </ul>		FXM-PI <sup>▼</sup> FXM-PII <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Final Exam, Part I, due today</li> <li>▲ Final Exam, Part II, due 04-08</li> </ul>
R 04-03	8-13	• Queries		FXM-PII <sup>▼</sup> FXM-PIII <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Final Exam, Part II, due today</li> <li>▲ Final Exam, Part IV, due 04-15</li> </ul>
T 04-08	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• Final Exam, Part II, due</li> </ul>			
R 04-10	8-13	• Queries			
T 04-15	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• Final Exam, Part III, due</li> </ul>		FXM-PIII <sup>▼</sup> FXM-PIV <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Final Exam, Part III, due today</li> <li>▲ Final Exam, Part IV, due 04-22</li> </ul>
R 04-17	8-13	• Queries			
T 04-22	8-13	<ul style="list-style-type: none"> <li>• Queries</li> <li>• Final Exam, Part IV, due</li> </ul>		FXM-PIV <sup>▼</sup> FXM-PV <sup>▲</sup>	<ul style="list-style-type: none"> <li>▼ Final Exam, Part IV, due today</li> <li>▲ Final Exam, Part V, due 04-29</li> </ul>
W 04-23	8-13	<b>Last Day of Class</b>			
T 04-29	8-13	• Final Exam (0800-1000), Part V, due		FXM-PV <sup>▼</sup>	▼ Final Exam, Part V, due today