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ACHIEVE A  
**DEGREE OF SUCCESS**

<b>Course #:</b> ACCT 3050, Section 1 (S01)	<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> Spring 2011	<b>Email:</b> <a href="mailto:barrett@dixie.edu">barrett@dixie.edu</a>
<b>Meeting time:</b> TR: 0730 - 0845	<b>Home page:</b> Blackboard Vista
<b>Location:</b> Udvar-Hazy Room 121	<b>Office hours:</b> MTWR 1200 - 1300 and 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., SmartDraw, 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.

**Udvar-Hazy School of Business**  
225 South 700 East  
St. George, Utah 84770

ACCT 3050-1 (Spring 2011)

Dr. Barrett

### **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-percent-age-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 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.

### **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:

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, 0730 - 0845 (UH 121)):

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
<b>Module 1: Conceptual Modeling</b>					
T 01-11	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><sup>▼</sup>Class activity, participation due</li> <li><sup>*</sup>Class activity, participation due</li> <li><sup>*</sup>Class activity, (team effort) begins</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 01-13	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><sup>▼</sup>5-minute in-class quiz based on C1-LA1</li> <li><sup>*</sup>Class activity, (team effort), concluded</li> <li><sup>*</sup>Deliverable, take-home, due 01-18</li> <li><sup>*</sup>Class activity (cardinality script), participation due</li> </ul>
M 01-17		<ul style="list-style-type: none"> <li>Martin Luther King Jr. Day</li> </ul>			<sup>▼</sup> No School
T 01-18	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><sup>▼</sup>Deliverable due today, will display and discuss recommended solutions</li> <li><sup>*</sup>5-minute in-class quiz based on C2/3-LA1-3</li> <li><sup>*</sup>Class activity, participation due</li> </ul>
R 01-20	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><sup>▼</sup>Class activity, (team effort), due today</li> <li><sup>*</sup>Deliverable, take-home, due 01-25</li> </ul>
T 01-25	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>The Sales/Collection Business Process</li> <li><b>C8-LA1 participation (AE)</b></li> </ul>	199-253	C4-LA4 <sup>▼</sup> C4-LA5 <sup>*</sup> C8-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>▼</sup>Deliverable due today, will display and discuss recommended solutions</li> <li><sup>*</sup>15-minute in-class quiz based on C4-LA1-4</li> <li><sup>*</sup>Class activity, participation due</li> </ul>
R 01-27	8	<ul style="list-style-type: none"> <li><b>C8-LA1 participation concludes (AE)</b></li> <li>The Acquisition/Payment Business Process</li> <li><b>C9-LA1 participation (AE)</b></li> </ul>	259-304	C8-LA1 <sup>▼</sup> C8-LA2 <sup>*</sup> C9-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>▼</sup>Class activity, participation due</li> <li><sup>*</sup>Deliverable, take-home, due 02-01</li> <li><sup>*</sup>Class activity, participation due</li> </ul>
T 02-01	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 (AE) continues</b></li> <li><b>Last Day to Drop without a W</b></li> </ul>		C8-LA2 <sup>▼</sup> C8-LA3 <sup>*</sup> C9-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>▼</sup>Deliverable due today, will display and discuss recommended solution</li> <li><sup>*</sup>20-minute in-class quiz based on C8-LA1-2</li> <li><sup>*</sup>Class activity, participation due</li> </ul>
R 02-03	9 12	<ul style="list-style-type: none"> <li><b>C9-LA1 participation concludes (AE)</b></li> <li>The Human Resource Business Process</li> <li><b>C12-LA1 participation (AE)</b></li> </ul>	385-404	C9-LA1 <sup>▼</sup> C9-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li><sup>▼</sup>Class activity, participation due</li> <li><sup>*</sup>Deliverable, take-home, due 02-08</li> <li><sup>*</sup>Class activity, participation due</li> </ul>

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
T 02-08	9	<ul style="list-style-type: none"> <li>• C9-LA2 deliverable (AE)</li> <li>• C9-LA3 quiz (AE)</li> <li>• C12-LA1 participation (AE) continues</li> </ul>		C9-LA2 <sup>▼</sup> C9-LA3 <sup>*</sup> C12-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable 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 02-10	12 13	<ul style="list-style-type: none"> <li>• C12-LA1 participation (AE) concludes</li> <li>• The Financing Business Process</li> <li>• C13-LA1 participation (AE)</li> </ul>	409-427	C12-LA1 <sup>▼</sup> C12-LA2 <sup>*</sup> C13-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, participation due</li> <li>▲ Deliverable, take-home, due 02-15</li> <li>▲ Class activity, participation due</li> </ul>
T 02-15	12 13	<ul style="list-style-type: none"> <li>• C12-LA2 deliverable (AE)</li> <li>• C12-LA3 quiz (AE)</li> <li>• C13-LA1 participation continues (AE)</li> </ul>		C12-LA2 <sup>▼</sup> C12-LA3 <sup>*</sup> C13-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable 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 02-17	13 11	<ul style="list-style-type: none"> <li>• C13-LA1 participation concludes (AE)</li> <li>• The Conversion Business Process</li> <li>• C11-LA1 participation (AE)</li> </ul>	345-382	C13-LA1 <sup>▼</sup> C13-LA2 <sup>*</sup> C11-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, participation due</li> <li>▲ Deliverable, take-home, due 02-22</li> <li>▲ Class activity, participation due</li> </ul>
M 02-21		• Presidents' Day			▼ No School
T 02-22	13 11	<ul style="list-style-type: none"> <li>• C13-LA2 deliverable (AE)</li> <li>• C13-LA3 quiz (AE)</li> <li>• C11-LA1 participation continues (AE)</li> </ul>		C13-LA2 <sup>▼</sup> C13-LA3 <sup>*</sup> C11-LA1 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable 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 02-24	11 10	<ul style="list-style-type: none"> <li>• C11-LA1 participation concludes (AE)</li> <li>• View Integration and Implementation Compromises</li> <li>• C10-LA1 participation (AE)</li> </ul>	311-338	C11-LA1 <sup>▼</sup> C11-LA2 <sup>*</sup> C10-LA1 <sup>*</sup> C10-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Class activity, participation due</li> <li>▲ Deliverable, take-home, due 03-01</li> <li>▲ Class activity, participation due</li> <li>▲ Deliverable, take-home, due 03-03</li> </ul>
T 03-01	11	<ul style="list-style-type: none"> <li>• C11-LA2 deliverable (AE)</li> <li>• C11-LA3 quiz (AE)</li> </ul>		C11-LA2 <sup>▼</sup> C11-LA3 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable due today, will display and discuss recommended solution</li> <li>▲ 20-minute in-class quiz based on C11-LA1-2</li> </ul>
<b>Module 2: Logical Modeling</b>					
T 03-01	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>▼</sup>	▼ Class activity, participation due
R 03-03	10 6	<ul style="list-style-type: none"> <li>• C10-LA2 deliverable (AE)</li> <li>• C10-LA3 quiz (AE)</li> <li>• C6-LA1 - sales collections (AE) concludes</li> </ul>		C10-LA2 <sup>▼</sup> C10-LA3 <sup>*</sup> C6-LA1 <sup>*</sup> C6-LA2 <sup>*</sup>	<ul style="list-style-type: none"> <li>▼ Deliverable 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>▲ Deliverable, take-home, due 03-08</li> </ul>
F 03-04		• Last Day to Drop Class			
T 03-08	6	<ul style="list-style-type: none"> <li>• C6-LA3 deliverable - labor (AE)</li> <li>• C6-LA4 deliverable - financing (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 03-10</li> </ul>
R 03-10	6	<ul style="list-style-type: none"> <li>• C6-LA5 deliverable</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 in-class quiz based on C6-LA1-5</li> </ul>
M 03-14		• Spring Break			▼ No School
T 03-15		• Spring Break			▼ No School
W 03-16		• Spring Break			▼ No School
R 03-17		• Spring Break			▼ No School
F 03-18		• Spring Break			▼ No School

Date	CP	Assessment Event, Project, Recess, Topic	Pages	Activities	Due Date
<b>Module 3: Physical Modeling (UH 200)</b>					
T 03-22	7	<ul style="list-style-type: none"> <li>Information Retrieval from Relational Databases</li> <li><b>C7-LA1 - sales collections (AE)</b></li> </ul>	161-198	C7-LA1 <sup>▼</sup>	<sup>▼</sup> Class activity, participation due
R 03-24	7	<ul style="list-style-type: none"> <li><b>C7-LA3 - Quiz (AE)</b></li> </ul>		C7-LA2 <sup>▼</sup> FXM-PI <sup>*</sup>	<sup>▼</sup> 75-minute in-class quiz based on C7-LA1-2 <sup>*</sup> Final Exam, Part I, due 03-31
<b>(Work in Progress (Module 4: Querying Databases ((Chapters 8 - 13) UH 200))</b>					
T 03-29	8- 13	<ul style="list-style-type: none"> <li>Queries</li> </ul>			
R 03-31	8- 13	<ul style="list-style-type: none"> <li>Queries</li> <li><b>Final Exam, Part I, due</b></li> </ul>			<sup>▼</sup> Final Exam, Part I, due today <sup>*</sup> Final Exam, Part II, due 04-07
T 04-05	8- 13	<ul style="list-style-type: none"> <li>Queries</li> </ul>			
R 04-07	8- 13	<ul style="list-style-type: none"> <li>Queries</li> <li><b>Final Exam, Part II, due</b></li> </ul>		FXM-PI <sup>▼</sup> FXM-PII <sup>*</sup>	<sup>▼</sup> Final Exam, Part II, due today <sup>*</sup> Final Exam, Part III, due 04-14
T 04-12	8- 13	<ul style="list-style-type: none"> <li>Queries</li> </ul>			
R 04-14	8- 13	<ul style="list-style-type: none"> <li>Queries</li> <li><b>Final Exam, Part III, due</b></li> </ul>		FXM-PII <sup>▼</sup> FXM-PIII <sup>*</sup>	<sup>▼</sup> Final Exam, Part III, due today <sup>*</sup> Final Exam, Part IV, due 04-21
T 04-19	8- 13	<ul style="list-style-type: none"> <li>Queries</li> </ul>			
R 04-21	8- 13	<ul style="list-style-type: none"> <li>Queries</li> <li>.</li> </ul>		FXM-PIII <sup>▼</sup> FXM-PIV <sup>*</sup>	<sup>▼</sup> Final Exam, Part IV, due today <sup>*</sup> Final Exam, Part V, due 04-28
T 04-26	8- 13	<ul style="list-style-type: none"> <li>Queries</li> </ul>			
R 04-28	8- 13	<ul style="list-style-type: none"> <li>Queries</li> <li><b>Final Exam, Part IV, due</b></li> <li><b>Last Day of Class</b></li> </ul>		FXM-PIV <sup>▼</sup> FXM-PV <sup>*</sup>	<sup>▼</sup> Final Exam, Part V, due today <sup>*</sup> Final Exam, Part VI, due 05-02
R 05-02	8- 13	<ul style="list-style-type: none"> <li><b>Final Exam (0730-0930) AE</b></li> </ul>		FXM-PV <sup>▼</sup>	<sup>▼</sup> Final Exam, Part VI, due today