

ACCOUNTING 3050-Section 01 (CRN 40056)
Accounting Information Systems
Fall 2011; MWF 8:00 – 8:50 a.m.; Hazy 219 and Hazy 200

Instructor:	Bill Stratton, Ph.D., CMA
Office:	Room 127, Udvar-Hazy Business Building
Telephone:	Office 435-652-7926
E-mail:	Stratton@dixie.edu
Office Hours:	MWF 9:00 a.m. – 10:00 a.m. TTH 10:00 a.m. – 10:30 a.m. By Appointment

Course Syllabus

Course Description: Required of students pursuing degrees in the School of Business. 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. Includes accounting systems design and development, control issues, system security, and maintenance. Emphasizes end user applications of management information systems, challenges of managing information technology, and using MIS as a strategic management tool. Course fee required.

Prerequisites: ACCT 2020 (can be concurrently enrolled); and CIS 2010 (can be concurrently enrolled): AND advanced standing. *FA, SP, SU*

Required Course Materials

Text: The text for this course is an on-line text titled *Accounting Information Systems*. You can obtain your copy by following the instructions on the next page (search for the text by entering “stratton.” You will need a credit card to purchase the text. The cost is about \$30. If you have any problems with the purchase or download, call McGraw Hill technical support at 800-962-9342; choose the technical support option for students.

Cases: A primary focus of this course is developing your ability to develop an operating model of the operations of various types of organizations in order to provide management information for operational and strategic decision making purposes. A specific financial planning software program will be used to analyze cases. Some of these cases have been developed by the instructor and some are published by Harvard Business School. The cases developed by the instructor are posted to the class e-room in a folder titled “Cases.” You are required to download these cases in hard copy and bring them to each class as they are discussed and analyzed. The link to the Harvard Business School cases is:

<http://cb.hbsp.harvard.edu/cb/access/9755111>

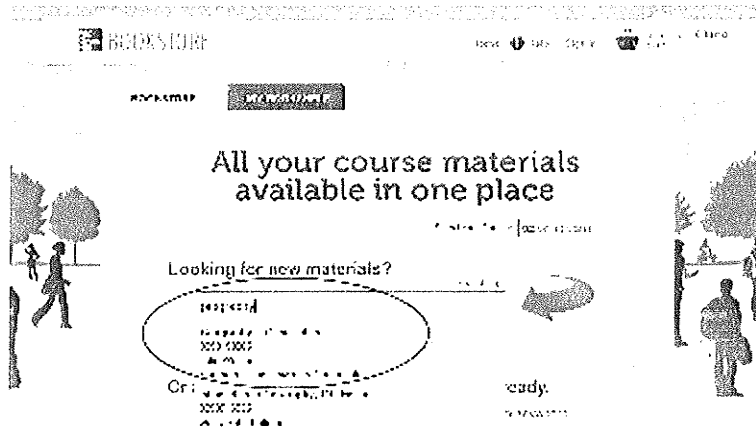
Computer Software: *Hyperion Business Modeling Educational Version*. This professional software is provided without charge on a CD. The program is available on Windows-based PCs in Hazy room 200 and in the campus Computer Center as well as the accounting lab on the first floor. The primary source for your computer work will be to use the computers on campus. However, you may also use your own computer at home if it is compatible with the version of the software to be given to you.

Supplies: You will need a flash drive to store course materials. You should also be sure to backup all materials on this flash drive frequently. You will also need a 3-ring binder to organize assigned work to be collected and graded.

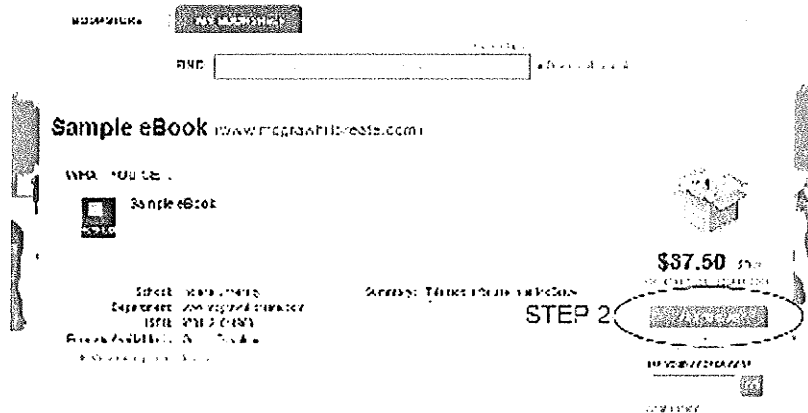


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Three levels of competency apply to the major topics covered in this course: awareness, recognition, and near-working level. Some concepts and issues in business require an awareness of their importance and relevance relative to a career that has a significant requirement of business knowledge. For example, we need to be aware that there are different types of internal control systems. However, in this course, we do not need to master these variations in treatment as this is covered in detail in the auditing course.

Other concepts and issues require accountants to recognize proper accounting treatment, definitions, and applications but not necessarily the ability to perform at a near working level. An example is flowcharting. We need to recognize (and interpret) a properly-designed flowchart of some financial accounting information systems such as for sales ordering processes but do not develop the competency to design one.

Working level competencies take much time and effort to master. Given the stage in the academic careers of students enrolled in this course, few accounting system tools or techniques will be developed to the working level stage. This is interpreted as the ability to apply proper accounting treatment in near-real-world settings. To measure the achievement of these competencies, several methods will be used including classroom inquiry by the instructor, homework, examinations, and judgment.

The topics introduced in the AIS text and discussed in class will be awareness and recognition competencies. Near working-level competencies will be developed for those topics related to the design and use of process maps for managerial decision making. All these competencies will be measured via various means including assigned work and examination along with judgment by the instructor.

Specific learning objectives related to each chapter of the text are too numerous to list here but in general, you should treat ALL stated learning objectives (see the beginning page of each chapter of the text) as applicable for the course.

Learning Activities

Learning activities for which student performance is measured and included as part of the course grade include:

- Assigned work including case presentations
- Term examinations

Assigned Work & Case Presentations (25%) Assigned work will be collected and graded periodically. For example, see the assignment for August 24. Purchase and maintain a 3-ring binder to keep you assigned work organized. At least two meeting days notice will be given prior to collection and grading. For case presentations, teams will be assigned after term exam 1. Each team will make a presentation of a case near the end of the course. All members of the team must participate in the development and presentation in a significant manner.

Term Examinations (75%) There are four term exams. Make up for term exams are permitted only for unusual circumstances and never because a student is "not prepared." If a makeup is permitted, it most often will not be the same exam taken by peers and will be of a different format (oral exams are a distinct possibility).

Weighting of learning activities:

Case Presentations	25%
Four Term Examinations	<u>75%</u>
	<u>100%</u>

The course grading scale for all learning assessments is as follows:

94.5-100%	89.5-94.4%	87.5-89.4%	82.5-87.4%	79.5-82.4%	77.5-79.4%	72.5-77.4%	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

The final grade in the course also may be increased based on a subjective evaluation by the instructor based on the individual student's overall performance including factors such as attendance and participation that contributes to the overall learning environment.



A summary of the most important dates follows:

Aug 22 Class work starts
Aug 24 Last day to add
Aug 29 Drop/Audit fee begins (\$10 per class)
Sep 6 \$50 Late registration/payment fee
Sep 12 Last day for refund
Sep 12 Last day to drop without a "W" grade
Sep 16 Last day to add classes
Oct 17 Last day to drop or audit classes
Oct 13-14 Semester break
Nov 11 Last day for complete withdrawal
Dec 9 Last day of classes

Other Useful Information

Disability 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.

Dmail: You are required to frequently check your dmail account. Important class and college information will be sent to your Dmail account. This information includes your DSC bill, financial aid/scholarship notices, notices of cancelled classes, 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 don't know your user name and password, go to www.dixie.edu and select "Dmail," for complete instructions. To locate your dmail username and password, go to www.dixie.edu, and click on "Log into student services" or the "My Dixie" button. You will be held responsible for information sent to your Dmail email, so please check it often.

College resources: Several college resources are available to help you succeed. Check out the links for each one to get more information.

Tutoring Center - <http://dsc.dixie.edu/tutoring/>

Testing Center – <http://dixie.edu/testing>

Writing Center – http://dixie.edu/english/dsc_writing_center.php

Computer Labs – located in the basement of the library, the Smith Computer Center, Hazy Building room 200, and the accounting lab on the first floor of Hazy Building.

The Library has all kinds of information and resources. Visit the Val Browning Library or go to the library website at <http://library.dixie.edu/>

Policy Links:

- Policy for Absences Related to College Function. The policy can be found at: <http://www.dixie.edu/humanres/policy/sec5/523.html>
- Policy for Disruptive Behavior/Classroom Expectations. This policy can be found at <http://dixie.edu/humanres/policy/sec3/334.html>
- Policy for Academic Dishonesty/Academic Integrity. This policy can be found at <http://dixie.edu/humanres/policy/sec3/334.html>

Attendance is a critical success factor in accounting. Over more than three decades of teaching accounting courses at schools including the University of Southern California, Boston University, the University of Michigan, Boise State University, the University of Washington, and Pepperdine University, I have observed a high correlation between attendance and performance – BE THERE!



Changes to this syllabus, other than grading scale, weighting of learning activities, and policies and procedures may be made with advance notice as deemed appropriate by the instructor. The most likely changes will be to the tentative class meeting and examination schedule. Students are responsible for awareness of any such changes announced in class or via e-mail to the class.

Date	Readings, Preparation	Assignment & Activity	Comments
8/22	None	Introduction and Overview	<p><u>Attendance required to keep space in class.</u> After class from 9:00 a.m. until 9:30 a.m., Elaine Page will be available in the first floor computer lab to assist anyone having difficulty purchasing or downloading the text from McGraw-Hill and loading the HBM software onto your laptop. Elaine will also be available Wednesday and Friday of this week both just before class and after class to assist anyone needing help.</p>
8/24	<ul style="list-style-type: none"> • AIS¹, Chapter 1; • Cost Behavior Concepts from an ACCT 2020 text or Internet.² • Class E-room – Content folder titled Process Mapping: “Introduction to Process Mapping.pdf” 	<ol style="list-style-type: none"> 1. Write out definitions of: <ol style="list-style-type: none"> a. Cost b. Cost driver c. Process map d. Variable cost e. Fixed cost f. Mixed cost g. Accounting information system h. AIS structure i. Information competence j. Popular/practitioner information k. Scholarly information l. Sponsored/commercial information 2. List the five symbols used in process mapping (<i>refer to the Process Mapping.pdf file posted to the class e-room</i>) 3. Reading review problem (p. 22, AIS). Update the data from the Nash article by using the 2010 10-K report from www.dollargeneral.com site. 	<p><u>Attendance required to keep space in class.</u> Cost behavior is a critically important concept to master in this course. It cannot be stressed enough to spend whatever time needed to understand how management actions impact the costs incurred during operations. Much of the work of this course involves mastering an AIS designed to model the operations of an organization. Modeling cost behavior is necessary in order to enhance the understanding of operations.</p> <p>Process maps are a valuable tool managers use to describe and then analyze various operating systems. A valid model of an organization’s operations enhances managerial understand and leads to improved decision making – a primary goal of any AIS. Of the many types of AISs, we will focus on those that are used for operational and strategic decisions. In many of the courses you will take, scenarios will be analyzed under the assumption that the cost and revenue data given are somehow accurate and easily determined. This is simply not so in the real world. Someone has to provide cost data that is accurate, timely, and relevant. This is one of the key responsibilities of the accountant working in concert with operating managers.</p>
8/26	<ul style="list-style-type: none"> • Reading: Handout on Billing Center at AT&T • Copy the 3 HBM models to your flash drive and bring to class 	<p>Demonstration of HBM Software Copy the 3 files (these are HBM model files and can only be opened via the HBM software) contained in the folder named AT&T Models from the content section of the class e-room onto your flash drive &/or your laptop/notebook.</p>	<p><u>Attendance required to keep space in class.</u> Bring your laptop/notebook to class which will meet in Hazy 200. Carefully review the handout prior to class so that you are familiar with the business processes at the customer care center. If you have the IMA text, you may refer to pages 143-152 (15th Edition)</p>

¹ AIS refers to the Accounting Information Systems e-book.

² For those students who have taken ACCT 2020 or its equivalent, review the definitions of fixed, variable, and mixed cost behavior. The source can be any text on managerial accounting or cost accounting or a website (Google “cost behavior” for example).



8/29	Reading: Read the article "Activity-Based Management at AT&T" posted to the class e-room.	Demonstration of HBM software continued.	Bring your laptop/notebook to class which will meet in Hazy 200.
8/31	<ul style="list-style-type: none"> • AIS, Chapter 1 • <u>Repeated:</u> Cost Behavior Concepts from your ACCT 2020 text. • Read the Webcast/Whitepaper, "Uncertain Times? Be Certain About What is Profitable." This is posted to the class e-room in the folder "Readings." 	<ol style="list-style-type: none"> 1. Information types (p. 17 of AIS) 2. Multiple choice questions (p. 19 of AIS) 3. Using the criteria and specific questions from the UMUC Web site referenced in Chapter 1 of AIS evaluate and discuss the quality of the Webcast/White paper assigned as a reading. 	Class will meet in the Hazy Computer Lab-room 200 of the Hazy building.
9/2	Read the Modern Processing... case posted to the class e-room. (Content folder titled Cases).	<ul style="list-style-type: none"> • Introduction to HBM software-training on HBM will begin. • Introduction to the case: Modern Company • Modern Case Problem Set Number One to be handed out in class and posted to the class e-room. 	Bring your laptop/notebook to class which will meet in Hazy 200. For those bringing their own personal notebook or laptop to class, be sure you have loaded the HBM software onto your personal computer and bring it to class. Over the next week, we will learn the HBM software via application to the Modern case.
9/5	No Class		Labor Day Holiday
9/7 & 9/9	Modern case problem sets 2-5	Continued development of Modern case	
9/12	Study for Term Exam 1	Term Exam 1	Term exam 1 is a 50 minute minimum competency exam based on the Modern case and the associated HBM models developed in class. This exam is held in the computer lab in Hazy 200. The exam is worth 15% of your grade.

