ACCT 4391.002 ACCOUNTING INFORMATION SYSTEMS SPRING 2021

TuTh 11:00AM - 12:20PM

Instructor: David Marks

Office - COB 350.10 903-565-5547

Email: <u>dmarks@UTTyler.edu</u>

Zoom: https://uttyler.zoom.us/j/9705761192

Office Hours: MoWeFr: 3:00pm – 4:30pm

Tu & Th 3:30pm - 4:30pm

Or by appointment

Course Description: Structure of financial data flow systems within an organization.

Development of logic, flow and control concepts and reporting

techniques of these systems.

Prerequisite: Grade of 'C' or better in TECH 2323 or equivalent

Grade of 'C' or better in ACCT 3312 or concurrent enrollment in ACCT

3312

Teaching Method: This is an upper-division undergraduate course. The understanding of

the principles and concepts will be challenging and require active participation by the student. The instructor will facilitate learning through classroom lecture and discussion, case study and analysis,

and hands on introduction to computer tools and techniques.

Course Objectives:

- To understand the conceptual foundations and changing environment of accounting information systems and how manual and computerized accounting information systems relate to financial reporting and decision making within organizations.
- To understand, define, and describe the terminology, components, processes, reports, documents, and procedures inherent in accounting information systems.
- To understand the internal controls necessary for adequate accounting information systems.
- To prepare and interpret data flow diagrams and document flowcharts both manually and computerized.
- To prepare financial statements and other financial reports based on U.S. generally accepted accounting principles using current accounting information systems.
- To discuss the impact of globalization on financial reporting and current technology on accounting information systems.

Competencies developed and/or demonstrated in this course include:

Computer-Based Skills

- Word Processing: Written assignments for submission will develop skills using a word processing program to assimilate, manipulate, organize, store, and present information.
- Spreadsheet: Written assignments for submission may use a spreadsheet program to develop, evaluate, organize, process, store and present information.
- Current Accounting Software: used to develop skills in processing accounting data and creating useful information.
- Presentation Software: Presentation software may be used to facilitate oral presentations.

Communication Skills

- Written: Students are expected to prepare written problem solutions, case analysis, answers to examination questions, and support for cases/projects. They will demonstrate the ability to select, evaluate, and communicate information effectively and concisely using written, graphic, pictorial, or multi-media methods.
- Oral: Students are expected to participate in class discussions, problem solving, group discussions, and case analysis. They will learn to select, evaluate and communicate information using oral methods as well as develop listening skills.

• Interpersonal Skills

- Team-Based Abilities INTRA-GROUP AND INTER-GROUP COOPERATION: This course is project-oriented and students will work on projects that require team participation.
- Leadership: Leadership is demonstrated by the ability to influence and/or guide towards completion of a common goal. Students may demonstrate those traits through participation in team-based activities.
- Conflict Resolution: Interpersonal conflict resolution may be demonstrated via group discussions and team involvement.

Problem Solving (Critical Thinking)

- o **Conceptual Thinking**: Required by case and problem assignments
- o Gathering And Analyzing Data: Required by assignments, cases, and projects.
- Quantitative And Statistical Skills: Students must apply basic quantitative skills in order to solve selected assignments, cases, projects and assessments.
- o **Creativity And Innovation**: Required by assignments, cases, and projects.
- Self-Reliance: Employers demand employees that when given a task, be self-motivated to learn what is necessary to successfully complete the task. Completion of this course will require a high degree of self-study, contributing to the development of a good work ethic and developing stronger study skills as a result.

Please read the following carefully as there are several different options for you to purchase these books and the related electronic access.

Required Course Materials:

 Accounting Information Systems, Romney and Steinbart, 15th Edition Prentice Hall, Revel combo card which includes Access to Revel and a print copy of the book ISBN 9780136864448

If you need help, check out these Revel student resources: https://www.pearsonhighered.com/revel/students/support/

 QuickBooks Minimum Version – all that will be needed for class (see Recommended, below, for alternative)

Title: QuickBooks Online: Level 1, Academic Year 2020-2021, retail card for bookstore Purchasing Page Url: http://www.lablearning.com/quickbooks-online-level1-2020-2021.html?sc=54&category=111269

Price: \$39.00

Author(s): Patricia Hartley, Item #: 1-64061-250-5 ISBN: 978-1-64061-250-1

Recommended if you are looking to get QuickBooks certified. **Note**: additional fees for certification test required and outside the current course.

Comprehensive Version –Title: QuickBooks Online: Comprehensive, Academic Year 2020-2021,
 Retail Card – ebook + eLab

Purchasing Page Url: http://www.lablearning.com/QuickBooks-Online-Comprehensive-2020-2021-201 Edition.html?sc=54&category=111269

Author(s): Patricia Hartley, Item #: 1-64061-247-5

ISBN: 978-1-64061-247-1

Companion Website

All course material is on Canvas. Both Romney and QuickBooks have companion sites; Revel and eLab, respectively. Homework and other deliverables will be obtained and submitted through these sites and are accessed through Canvas. It is important to register on these sites to be able to complete the related course requirements.

Do not use Internet Explorer as your browser. <u>Please use **Chrome or Firefox** as your browser for</u>. These suffer from fewer problems than other browsers.

Canvas and Companion Mobile App:

All course material is available on Canvas. You should check Canvas regularly for updates and announcements. You Canvas has created Canvas Student to help students access their courses while they are away from a computer browser. The Canvas Student app comes in handy for checking messages, announcements, and grades.

How to Install the Canvas App

1. On your mobile device, open the App Store.

- 2. Search for Canvas Student or Canvas Teacher
- 3. Select the appropriate app, and download and install it.

How to Log in to the Canvas App

The first time you log in, you will need to identify your institution and log in with your UT Tyler user ID and password.

- 1. Open the Canvas app.
- 2. Tap Find Your School or District.
- 3. Type the name of your institution. When the full name appears in the search list, tap the name.
- 4. Type your UT Tyler user ID and password, and tap Login.
- 5. On the verification page, tap Log In.

Your Canvas dashboard will open.

Preferred means of communication:

In an effort to ensure that I can respond to your needs promptly and efficiently, here are my preferred methods of communicating:

- If it is personal, please communicate with me in one of two ways:
 - o Email me directly, or
 - Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.
- If it is an issue that would be of interest to the class, please use the "Discussions" tool in Canvas. It will allow me to respond and reduce redundancy for all. Therefore, please monitor Discussions frequently and I will do the same. That will ensure all would have access to accurate and up-to-date information.

Classroom Policies:

- Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please find a seat near the entrance to minimize the disruptions to the classroom.
- Inform me in advance if you must leave the class before the scheduled ending time.
- Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class. Texting and surfing the internet in class is not allowed.
- Textbooks, materials and calculators should be brought to all classes.
- Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
- Dishonesty will not be tolerated in this class. Violations of accepted standards of conduct will result in the imposition of the penalties allowed by the University.
- In an accounting class, missing just one class can cause you to fall behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-on-one basis.
- Class assignments are due at the beginning of class. LATE WORK IS NOT ACCEPTED

We will see how this works as the semester unfolds and is subject to change if I feel this is not working as intended.

Assessment:

The basis of your grade is determined as follows:

Assignment	Points	Assignment Percent of grade	Grading Scale:	
Revel (Romney) Homework* @	350	35.00%	100 – 90%	Α
Excel Project	100	10.00%	89.99 – 80%	В
QuickBooks (Labyrinth)*	350	35.00%	79.99 – 70%	С
Exams	150	15.00%	69.99 – 60%	D
Attendance/Preparation/Participation	50	5.00%	<60%	F
Total	1000	100.00%		
* based on % of total pts earned @ includes computer based homework				

Grades posted on Canvas throughout the semester are individual grades for that assignment only and are not weighted but are posted for your review. Final grades will be posted on Canvas at the end of the semester using the Grading Scale, above.

Exams: The plan is to have two (2) face-to-face exams; a mid-term and a final exam. We must be prepared to pivot to online exams if COVID-19 issues take a turn for the worse. All exams, online or face to face, will be administered at the pre-determined time. Make-up exams will **ONLY** be given under extreme extenuating conditions such as, but limited to, hospitalization or medical emergency (including COVID related issues), physical injury, or death of an immediate family member. You MUST provide me proof of your issue in order to qualify for a make-up exam. For extenuating conditions, make-up exams must be taken within three days of your medical release. All athletes must present (at the beginning of the semester) a schedule of approved absences in order to make up work.

During exams, **you** are to provide:

- a four-function calculator (no programmable calculators),
- one sheet of blank scratch paper only.
- Face to Face exams include:
 - o 1 Scantron Form 882 E for multiple choice responses,
 - o a #2 pencil, eraser

You will **not** be permitted to use a cellphone or take bathroom breaks. Please study and prepare accordingly.

Restrictions for on-line exams do not differ from the in-class exams (see above) with the additional requirement that you **not** have other people in the room with you.

COVID-19: Students, faculty, staff and visitors will be <u>required</u> to wear face coverings when inside University buildings.

COVID information and procedures are found at https://www.uttyler.edu/coronavirus/. If you have been exposed or test positive for COVID-19 and had recent contact with the campus community, contact the COVID hotline, 903.565.5999 https://www.uttyler.edu/sci/care-team/). A case manager with the Campus Assessment, Response and Evaluation (CARE) Team will contact your faculty. This correspondence will not disclose any personal information, such as your diagnosis; however, it will serve as verification that they can provide you with accommodations, such as approved absences and other accommodations. The case manager will then forward you this notice for your records.

Attendance/Preparation/Participation: I expect interaction in each class period. From time to time you will be called on to participate in discussions, and to do so requires your attendance and preparation, and will be considered when evaluating this portion of your final grade.

Copyrights

Unauthorized distribution of copyrighted material may subject students to civil and criminal penalties under the Federal Copyright law. The University of Texas System maintains its copyright policy at <u>UTS107</u>, "Use of Copyrighted Materials." If you are a member of a UT institution community (faculty, staff, or student), click the appropriate link to view frequently used <u>copyright</u> <u>agreements</u>, <u>courseware agreements</u>, and <u>software standard agreements</u>. Because copyright law is fluid, evolving, and fact-specific, contact an attorney for assistance on particular issues. UT institution community members may contact the <u>Office of General Counsel</u> for guidance.

Important Dates, Spring 2021

- Monday, Jan 25: Census Date; deadline for all 15-Week session registrations and schedule changes
- Monday, Jan 18: MLK Day
- Mar 8-13: Spring Break
- · Monday, Mar 29: Last Day to Withdraw
- **Apr 27-30**: Final Exams

TENTATIVE Acct 4391 Spring 2021 Schedule: To help you stay organized, a course schedule is provided, below. Homework assignments are found on Canvas in individual modules that identify any online and/or in-class assignments. Any due date or assignment/project is subject to change at any time by the instructor. Any changes will be announced in class and via Canvas announcement at least one week prior to due date.

All assignments must be completed on or before the due dates and before class begins on that due date. No late assignments will be allowed unless there are emergency situations and documentation is provided (e.g. doctor's note, subpoena, accident report, etc.).

Assignments will require that you work on various computer programs outside of class. Please let the instructor know if access to a computer outside of class is an issue for you.

I highly encourage you to start working on your assignments early. I suggest that you "chunk" the chapters, splitting up the work throughout the week rather than trying to do too much in a compressed timeframe. This ensures you have time to contact the appropriate person(s) if unforeseen technological issues affect your ability to complete the assignment.

"I hear and I forget. I see and I remember. I do and I understand."

— Confucius

TENTATIVE Acct 4391 Spring 2021 Schedule

Specific chapter assignments are found on Canvas in individual modules that identify any online and/or inclass work to be completed, and is subject to change by the instructor.

					Ovidable	OvideBooks	Other Non-
WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Canvas Activities & Assignments*
1	Tu	12- Jan	CH 1	Introduction and Accounting Information Systems: An Overview	CH 1 Getting Started with QuickBooks Online	Setting up your QuickBooks Online	
	Th	14- Jan	CH 2	Overview of Transaction Processing & ERP Systems		Complete Ch 1 non- graded activities	
	Mon	18- Jan	MLK Day				
2	Tu	19- Jan	CH 3	Systems Documentation Techniques	CH 2 Setting up a New Company		
	Th	21- Jan	CH 3			RYS 2-2, 2-3 AYS 2-1 Chart of Accounts (Graded)	
3	Mon	25- Jan	Census Date				
				Data Anal	ytics		
3	Tu	26- Jan	CH 4	Relational Databases		AYS 2-2 Products and Services List (Graded) AYS 2-3 Ending Chart of Accounts (Graded)	Intro to Access
	Th	28- Jan	CH 4		CH 3 Working with Customers		

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Other Non- Canvas Activities & Assignments*
4	Tu	2- Feb	CH 4			RYS 3-1	
	Th	4- Feb	CH 5	Introduction to Data Analytics in Accounting		RYS 3-2	Intro to Excel
5	Tu	9- Feb	CH 5			RYS 3-3	
	Th	11- Feb	CH 6	Transforming Data		AYS 3-1 AYS 3-2	
6	Tu	16- Feb	CH 6			AYS 3-3 (Graded)	Introduce Excel Data Analytics Case
	Th	18- Feb	CH 7	Data Analysis and Presentation			
7	Tu	23- Feb	CH 7				
	Th	25- Feb	Mid Term Exam				Excel Data Analytics Case Due
	Control of Accounting Information Systems						
8	Tu	2- Mar	CH 10	Control and Accounting Information Systems	CH 4 Working With Vendors		
	Th	4- Mar	CH 10			RYS 4-1 RYS 4-2 RYS 4-3 RYS 4-4	
	Tu	3/9 - 3/11	Spring Break				
9	Tu	16- Mar	CH 11	Controls for Information Security		AYS 4-1 AYS 4-2	

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Other Non- Canvas Activities & Assignments*
	Th	18- Mar	CH 11			AYS 4-3 Aging (Graded) AYS 4-3 Vendor Bal (Graded) AYS 4-3 Trans List (Graded)	
10	Tu	23- Mar	CH 13	Processing Integrity and Availability Controls	Ch 5 Banking and Credit Card Transactions		
	Th	25- Mar	CH 13			RYS 5-1 RYS 5-2 RYS 5-3	
11	Mon	29- Mar	Last Da	y to Withdraw			
11	Tu	30- Mar	CH 13			AYS 5-1 AYS 5-2 AYS 5-3 AYS 5-4 (Graded)	
			Account	ing Information S	ystems Applica	tions	
	Th	1- Apr	CH 14	The Revenue Cycle	CH 6 All in a Day's Work		
12	Tu	6- Apr	CH 14			CH6-1 (Graded) CH6-2 (Graded)	
	Th	8- Apr	CH14/15	The Expenditure Cycle		CH6-3 (Graded) CH6-4 (Graded)	
13	Tu	13- Apr	CH 15			CH6-5 (Graded) CH6-6 (Graded)	

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Other Non- Canvas Activities & Assignments*
	Th	15-	CH 15			CH6-7	
		Apr				(Graded)	
						CH6-8	
						(Graded)	
14	Tu	20-	CH 18	General Ledger			
		Apr		and Reporting			
				System			
	Th	22-	CH 18				
		Apr					
15	Tu -	4/27-	Final				
	Fri	4/30	TBA				

RESOURCES

Academic Advising Center University Center (UC) 440

903.565.5718

advising@uttyler.edu

bookstore@uttyler.edu

Campus Activities

University Center (UC) 3400

903.565.5796

getconnected@uttyler.edu

Bookstore Campus Computing & Technology

University Center (UC) Support

903.566.7070 Ratcliff Building North (RBN) 3022

903.565.5555

itsupport@uttyler.edu

Muntz Library UT Tyler Police Department

Robert R. Muntz Library (LIB) University Service Center (USC) 125

903.566.7300 903.566.7342

library@uttyler.edu police@uttyler.edu

Student Accessibility Office University Center (UC) 3150

903.565.7079

saroffice@uttyler.edu

University Counseling Center University Center (UC) 3170 903.565.5746 (for appointments)

Military & Veterans Success Center

University Center (UC) 3440

903.565.5972

mvsc@uttyler.edu

Writing Center

College of Arts and Sciences (CAS) 202

903.565.5995

writingcenter@uttyler.edu

Student Health & Wellness One Stop Service Center

Stewart Hall (STE) 230

903.566.7180

enroll@uttyler.edu or cashiers@uttyler.edu

One Stop Service Center includes:

Cashier's Office **Enrollment Services**

Financial Aid

Student Business Services

University Health Clinic (UHC) 147

903.565.5728

wellness@uttyler.edu

Crisis Help Line Available 24/7 903.566.7254

UNIVERSITY POLICIES AND ADDITIONAL INFORMATION

http://www.uttyler.edu/academicaffairs/files/syllabuspolicy.pdf

UT Tyler Honor Code

Every member of the UT Tyler community joins together to embrace: Honor and integrity that will not allow me to lie, cheat, or steal, nor to accept the actions of those who do.

Students Rights and Responsibilities

To know and understand the policies that affect your rights and responsibilities as a student at UT Tyler, please follow this link: http://www.uttyler.edu/wellness/rightsresponsibilities.php

Campus Carry

We respect the right and privacy of students 21 and over who are duly licensed to carry concealed weapons in this class. License holders are expected to behave responsibly and keep a handgun secure and concealed. More information is available at http://www.uttyler.edu/about/campus-carry/index.php

UT Tyler a Tobacco-Free University

All forms of tobacco will not be permitted on the UT Tyler main campus, branch campuses, and any property owned by UT Tyler. This applies to all members of the University community, including students, faculty, staff, University affiliates, contractors, and visitors.

Forms of tobacco not permitted include cigarettes, cigars, pipes, water pipes (hookah), bidis, kreteks, electronic cigarettes, smokeless tobacco, snuff, chewing tobacco, and all other tobacco products.

There are several cessation programs available to students looking to quit smoking, including counseling, quitlines, and group support. For more information on cessation programs please visit www.uttyler.edu/tobacco-free.

Grade Replacement/Forgiveness and Census Date Policies

Students repeating a course for grade forgiveness (grade replacement) must file a Grade Replacement Contract with the Enrollment Services Center (ADM 230) on or before the Census Date of the semester in which the course will be repeated. Grade Replacement Contracts are available in the Enrollment Services Center or at http://www.uttyler.edu/registrar. Each semester's Census Date can be found on the Contract itself, on the Academic Calendar, or in the information pamphlets published each semester by the Office of the Registrar.

Failure to file a Grade Replacement Contract will result in both the original and repeated grade being used to calculate your overall grade point average. Undergraduates are eligible to exercise grade replacement for only three course repeats during their career at UT Tyler; graduates are eligible for two grade replacements. Full policy details are printed on each Grade Replacement Contract.

The Census Date is the deadline for many forms and enrollment actions of which students need to be aware. These include:

- Submitting Grade Replacement Contracts, Transient Forms, requests to withhold directory information, approvals for taking courses as Audit, Pass/Fail or Credit/No Credit.
- Receiving 100% refunds for partial withdrawals. (There is no refund for these after the Census Date)
- Schedule adjustments (section changes, adding a new class, dropping without a "W" grade)
- Being reinstated or re-enrolled in classes after being dropped for non-payment
- Completing the process for tuition exemptions or waivers

through Financial Aid State-Mandated Course Drop Policy

Texas law prohibits a student who began college for the first time in Fall 2007 or thereafter from dropping more than six courses

during their entire undergraduate career. This includes courses dropped at another 2-year or 4-year Texas public college or university. For purposes of this rule, a dropped course is any course that is dropped after the census date (See Academic Calendar for the specific date).

Exceptions to the 6-drop rule may be found in the catalog. Petitions for exemptions must be submitted to the Enrollment Services Center and must be accompanied by documentation of the extenuating circumstance. Please contact the Enrollment Services Center if you have any questions.

Disability/Accessibility Services

In accordance with Section 504 of the Rehabilitation Act, Americans with Disabilities Act (ADA) and the ADA Amendments Act (ADAAA) the University of Texas at Tyler offers accommodations to students with learning, physical and/or psychological disabilities. If you have a disability, including a non-visible diagnosis such as a learning disorder, chronic illness, TBI, PTSD, ADHD, or you have a history of modifications or accommodations in a previous educational

environment, you are encouraged to visit https://hood.accessiblelearning.com/UTTyler and fill out the New Student and fill out the New S

Student Absence due to Religious Observance

Students who anticipate being absent from class due to a religious observance are requested to inform the instructor of such absences by the second class meeting of the semester.

Student Absence for University-Sponsored Events and Activities

If you intend to be absent for a university-sponsored event or activity, you (or the event sponsor) must notify the instructor at least two weeks prior to the date of the planned absence. At that time the instructor will set a date and time when make-up assignments will be completed.

Social Security and FERPA Statement

It is the policy of The University of Texas at Tyler to protect the confidential nature of social security numbers. The University has changed its computer programming so that all students have an identification number. The electronic transmission of grades (e.g., via e-mail) risks violation of the Family Educational Rights and Privacy Act; grades will not be transmitted electronically.

Emergency Exits and Evacuation

Everyone is required to exit the building when a fire alarm goes off. Follow your instructor's directions regarding the appropriate exit. If you require assistance during an evacuation, inform your instructor in the first week of class. Do not re-enter the building unless given permission by University Police, Fire department, or Fire Prevention Services.

Student Standards of Academic Conduct

Disciplinary proceedings may be initiated against any student who engages in scholastic dishonesty, including, but not limited to, cheating, plagiarism, collusion, the submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts.

- i. "Cheating" includes, but is not limited to:
 - copying from another student's test paper;
 - using, during a test, materials not authorized by the person giving the test;
 - failure to comply with instructions given by the person administering the test;
 - possession during a test of materials which are not authorized by the person giving the test, such as class notes or specifically designed "crib notes". The presence of textbooks constitutes a violation if they have been specifically prohibited by the person administering the test;
 - using, buying, stealing, transporting, or soliciting in whole or part the contents of an unadministered test, test key, homework solution, or computer program;
 - collaborating with or seeking aid from another student during a test or other assignment without authority;
 - discussing the contents of an examination with another student who will take the examination;
 - divulging the contents of an examination, for the purpose of preserving questions for use by another, when the instructors has designated that the examination is not to be removed from the examination room or not to be returned or to be kept by the student;
 - substituting for another person, or permitting another person to substitute for oneself to take a course, a test, or any course-related assignment;
 - paying or offering money or other valuable thing to, or coercing another person to obtain an
 unadministered test, test key, homework solution, or computer program or information about an
 unadministered test, test key, home solution or computer program;
 - falsifying research data, laboratory reports, and/or other academic work offered for credit;
 - taking, keeping, misplacing, or damaging the property of The University of Texas at Tyler, or of another, if the student knows or reasonably should know that an unfair academic advantage would be gained by such conduct; and
 - misrepresenting facts, including providing false grades or resumes, for the purpose of obtaining an academic or financial benefit or injuring another student academically or financially.
- ii. "Plagiarism" includes, but is not limited to, the appropriation, buying, receiving as a gift, or obtaining by any means another's work and the submission of it as one's own academic work offered for credit.

- "Collusion" includes, but is not limited to, the unauthorized collaboration with another person in preparing academic assignments offered for credit or collaboration with another person to commit a violation of any section of the rules on scholastic dishonesty.
- iv. All written work that is submitted will be subject to review by plagiarism software.

UT Tyler Resources for Students

- <u>UT Tyler Writing Center</u> (903.565.5995), <u>writingcenter@uttyler.edu</u>
- <u>UT Tyler Tutoring Center</u> (903.565.5964), <u>tutoring@uttyler.edu</u>
- The Mathematics Learning Center, RBN 4021, this is the open access computer lab for math students, with tutors on duty to assist students who are enrolled in early-career courses.
- UT Tyler Counseling Center (903.566.7254)