

## **ACCT 4491 - ACCOUNTING INFORMATION SYSTEMS**

### **Section 001**

**Term:** Fall 2025

**Professor:** David Marks

**Office Phone:** 903-565-5547

**Email:** [dmarks@UTTyler.edu](mailto:dmarks@UTTyler.edu)

#### **Office Hours:**

- **MW:** 10:00am – 11:00am; 12:30pm – 2:00pm
- **TuTh:** 1:00pm – 3:00pm
- **F:** online by appointment, only:
  - Please make an appointment for online **via link, below**, at least 12 hours in advance to ensure availability.

 [Book time to meet with me](#)

A Microsoft Teams link will be provided in appointment confirmation.

Office hours are open times where you may stop by without an appointment. Be aware that there may be others that come by at the same time. I will do my best to accommodate everyone.

If that does not fit your schedule, I am open to seeing what time would work for you. Please reach out to me through Canvas.

#### **Preferred Means of Communication**

In an effort to ensure that I can respond to your needs promptly and efficiently,

- Email me directly, or
- Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.

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## **Course Overview**

An introduction to AIS conceptual foundations, applicable control frameworks, business process applications, internal controls, and Data Analytics. Current technology such as Microsoft Excel, database tools, data visualization tools, and documentation tools are utilized.

#### **Prerequisite**

COSC 1307 and ACCT 3312 with a grade of C or better, or concurrent enrollment in ACCT 3312.

#### **Corequisite**

COSC 1307 and ACCT 3312 with a grade of C or better, or concurrent enrollment in ACCT 3312.

## Student Learning Outcomes

This course is an introduction to accounting information systems and its role in modern business processes. Upon completion of this course, the student will be able:

- Describe the conceptual foundations of accounting information systems;
- Illustrate how accounting information systems relate to financial reporting and decision making within organizations;
- Explain the terminology, components, processes, reports, documents, and procedures inherent in accounting information systems;
- Create financial reporting using current accounting information systems;
- Evaluate the internal controls necessary for adequate accounting information systems;
- Examine common business cycles, including the flow of data through these cycles and the related risks and controls;
- Prepare analytical reports using a variety of tools including, but not limited to, relational databases, spreadsheet software, and data visualization.



*"We are neither hunters nor gatherers. We are accountants."*

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## Required Textbooks and Readings

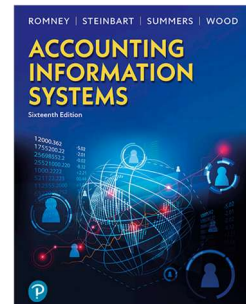
*Please read the following purchase options carefully. A student of this institution is not under any obligation to purchase a textbook from a university- affiliated bookstore. The same textbook may be also available from an independent retailer, including an online retailer.*

### Two (2) Required Course Materials:

#### 1. Accounting Information Systems 16e, Romney, Steinbart, Summers, Wood

This will give you access to the **MyLab** platform and the **e-Text**. While access to MyLab is required, the printed version of this text is optional - see purchasing options below.

- **Required: Purchase options for 12-month access to MyLab plus eText**
  - Direct from Publisher: ISBN 9780138225636 net price \$129.99
  - Print optional (additional cost) – follow link: [Buy the printed textbook](#)



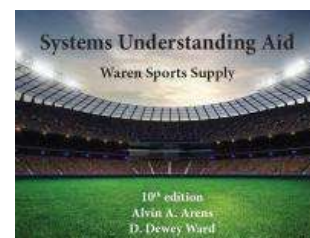
#### 2. QuickBooks Online: Basics, Academic Year 2025-2026, Patricia Hartley, MBA

- Minimum requirement: eBook + eLab
  - Print version is optional and an additional cost
- Online Student Price: \$58.00
  - [Publisher Purchasing Page](#)



#### 3. **ALTERNATE Project**, IF student is QuickBooks Certified (see **Note 2**, below):

- 978-0-912503-75-2
- Suggested Retail \$76.00 (bookstore price may differ).
- Physical Package Only
- Online store: <http://armonddalton.directfrompublisher.com/>



**Note 1:** if you are **seeking** to get QuickBooks certified, certification is not part of this course. Additional instruction and fees for certification test are required and outside the current course.

**Note 2:** if you are **already** QuickBooks certified, show proof of certification. You will be excused from the QuickBooks requirements. However, you will be required to complete an alternate project on the Accounting Information Cycle.

## Special Course Notes:

### Canvas Mobile App

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, then 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, then tap Login.
5. On the verification page, tap Log In.

Your Canvas dashboard will open.

## Course Structure

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, which includes a lab. The class meets twice per week in an in-person lecture format.

- Zoom may be provided as a courtesy for review purposes and is not a substitute for being present in class.

## Competencies developed and/or demonstrated in this course.

- **Computer-Based Skills (in class and/or in Lab)**
  - **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)**
  - **Conceptual Thinking:** Required by case and problem assignments.
  - **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.
  - **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.

## Question Everything...

- Development of **critical thinking** skills and an **analytical mindset** is a necessity in today's data driven business environment.



### Tips for Success in this Course

- **Read the chapters BEFORE class for that subject.**
- **Participate.** I invite you to actively engage.
  - ask questions,
  - talk about the course content with your classmates.
    - You can learn a great deal from discussing ideas and perspectives with your peers and professor.
    - Participation can also help you articulate your thoughts and develop critical thinking skills.

- **Manage your time.** I get it—students usually juggle a lot, and I know you've got commitments beyond this class. Still, doing your best often means carving out enough dedicated time for coursework.
  - Schedule specific blocks of time and ensure you have enough room to finish assignments, allowing extra space for any tech issues that might pop up.
- **Login regularly.** I recommend that you log in to Canvas daily to view announcements, discussion posts and replies to your posts.
- **Do not fall behind.** This class moves at a quick pace and each week builds on the previous class content. If you feel you are starting to fall behind, check in with me as soon as possible so we can troubleshoot together. It will be hard to keep up with the course content if you fall behind in work.
- **Use Canvas notification settings.** Pro tip! Canvas can ensure you receive timely notifications in your email or via text. Be sure to enable notifications to be sent instantly or daily. ([Canvas Notification Guide](#))
- **Ask for help if needed.** If you are struggling with a course concept, reach out to me or your classmates for support.

## Graded Course Requirements

### Homework Assignments

- The purpose of the homework is to provide you with the needed practice to master the concepts. The homework will be comprised of reading, watching related videos, exercises, and problems.
- Homework assignments and related detailed information 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 via Canvas announcement at least one week prior to due date.
- I **may** allow late submissions for homework, up until the test date for that section, for a valid and verifiable reason, and at the discretion of the instructor.
- You will have 2 chances to answer questions in each module and chapter quiz in FlatWorld.
- Give it some thought before you answer the question. It is highly recommended that if you miss the first attempt, go back and review the related concepts before you make the second.

### Exams

- There will be three (3) semester exams.
  - EXAM 1 (Ch 1, 2, 3)
  - EXAM 2 (Ch 10, 13, 14, 15, 18)
  - EXAM 3 (Ch 4, 5, 6, 7)
- You will **not** be permitted to use a cellphone or take bathroom breaks. Please prepare accordingly.

**Major Assignments listed, below (detailed information will be provided in class):**

- **QuickBooks Online Basic:** we will work through topics including:
  - choosing the appropriate subscription level for a business,
  - customizing company-level settings,
  - working with customers,
  - working with vendors
- **Alternate Project for Certified QuickBooks certified students:** Manual AIS project performed on-line involving journal entries, financial statement preparation, and other accounting tasks.
- **Excel Data Analytics Case:** This Excel project shows students how to drill-down into a company's sales and cost data, gaining a deeper understanding of the company's sales and how this information can be used for decision-making. Students will use Excel to analyze the sales and cost transactions for an insurance company. Students will first have to find and correct errors in the data set. Students then will create calculated columns, pivot tables, charts, and a dashboard, and will draw conclusions based on these results.<sup>1</sup>
- **MySQL Case:** This project introduces students to MySQL, a free open-source relational database management system. Students will build a small database and write simple SQL queries, introducing them to the more common SQL commands.
- **PowerBI Data Analytics Case:** This project shows students how to drill-down into a company's sales data, gaining a deeper understanding of the company's sales and how this information can be used for decision-making. Students will use Power BI to analyze the sales and cost from the previous Excel Data set. Students will create table visualizations, slicers, and a dashboard, and will draw conclusions based on these results.<sup>1</sup>

<sup>1</sup> KAT Insurance Corporation: Introductory Managerial Accounting Data Analytics Case, Instructor Guide, Wendy M. Tietz, Kent State University, Jennifer M. Cainas, University of South Florida, Tracie L. Miller-Nobles, Austin Community College.





## Mac Users

The Power Query functionalities in Excel and using PowerBI Desktop may be a challenge if you do not have a dual operating system (both Mac OS and Microsoft Windows). If your college has this software loaded on a virtual server or on PCs in the university labs, you will be able to access both the Power Query tools in Excel and PowerBI Desktop. Another option for Mac users is to join Microsoft's Insider or Beta channel for access to the same Power Query functionality as Windows users.

## Classroom Policies and Expectations

- **Attendance:**
  - As one of the U.S. Department of Education regulations, faculty must complete an attendance roster. This allows UT Tyler's Financial Aid and Scholarship Office to verify that students comply with the federal requirement related to attendance,
  - Is a critical indicator of student success.
    - You will understand and absorb the material better if you are prepared and participate in each class period.
  - When assigning a student a grade of F, faculty must report the last date a student attended their class based on evidence such as attendance taken, a test, homework completed, participation in a class project or presentation, or an activity reported via Canvas.
    - This date is reported to the Department of Education for federal financial aid recipients.
- **You are expected to show up to class on time.**
  - While there may be situations beyond your control, habitual and disruptive tardiness is not only unprofessional, it demonstrates a lack of respect for the instructor and your fellow classmates.
  - If you find yourself late to class, please be as quiet as possible when entering the class.
- **Courtesy** to the instructor and fellow students is expected. Open discussion is encouraged but derogatory remarks and profanity will not be tolerated in the classroom.
- **Texting and surfing the internet in class for non-academic purposes is not professional nor is it allowed.**
  - I will stop class and ask you to cease.
- **Plagiarism** or other form of cheating will be dealt with severely under relevant University policies.
- **Artificial Intelligence (AI):** UT Tyler is committed to exploring and using artificial intelligence (AI) tools as appropriate for the discipline and task undertaken. We encourage discussing AI tools' ethical, societal, philosophical, and disciplinary implications. All uses of AI should be acknowledged as this aligns with our commitment to honor and integrity, as noted in UT Tyler's Honor Code. Faculty and students must not use protected information, data, or copyrighted materials when using any AI tool. Additionally, users should be aware that AI tools rely on predictive models to generate content that may appear correct but is sometimes shown to be incomplete, inaccurate, taken without attribution from other sources, and/or biased. Consequently, an AI tool should not be considered a substitute for traditional approaches to research. You are ultimately responsible for the quality and content of the information you submit. Misusing AI tools that violate the guidelines specified for this course (see below) is considered a breach of academic integrity. The student will be subject to disciplinary actions as outlined in UT Tyler's Academic Integrity Policy. For this course,
  - You may use AI programs (e.g., ChatGPT) to help generate ideas and brainstorm. However, you should note that the material generated by these programs may be inaccurate, incomplete, or



otherwise problematic. Beware that use may also stifle your own independent thinking and creativity.

- You may not submit any work generated by an AI program as your own. If you include material generated by an AI program, it should be cited like any other reference material (with due consideration for the quality of the reference, which may be poor).
- **Student Accessibility and Resources (SAR):** If you have an ongoing medical issue that you feel grants you an exception to classroom policies, contact the **Student Accessibility and Resources (SAR)** office to complete the necessary paperwork.
  - Without the necessary information and supporting documentation that qualifies the student for unique accommodations, no exceptions will be granted.
  - See Canvas page for **Student Resources and University Policies and Information**



## Grading Structure

Assignment	Percent of grade	Points	Grading Scale:	
MyLab/Romney* @	18.00%	180.0	100 – 90%	A
QBO (Labyrinth) or SUA	16.00%	160.0	89.99 – 80%	B
Excel Data Analytics Project	9.00%	90.0	69.99 – 60%	D
MySQL Project	6.00%	60.0	<60%	F
PowerBI Data Analytics Project	6.00%	60.0		
3 Exams	45.00%	450.0		
Total	100.00%	1,000.0		

\* - based on % of total pts earned

@ - includes computer based homework and in-class work or quizzes

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

All grades will all be maintained in the Canvas gradebook. No grade will be released by phone or email. Final letter grades will be posted in Canvas once the semester is complete.

### Late Work and Make-Up Exams:

**Make-up quizzes and 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.
  - The SAR office may help in this regard.

**All assignments must be completed on or before 11:59pm on the due dates.** Late assignments may be allowed with a penalty for late work, unless there are emergency situations and documentation is provided (e.g., doctor's note, subpoena, accident report, etc.).

If you need an extension on the homework, let me know before the due date. Please do not wait until the last minute to request an extension.

See **Student Accessibility and Resources (SAR)** under **Classroom Policies and Expectations** for information regarding accommodations related to sustained issues affecting completion of required work.

### Student Resources and University Policies and Information:

Links to Student Resources and University Policies and Information are available in the Canvas module, "UT Tyler Syllabus Module".

### Student and Professional Organizations

#### Beta Alpha Psi & Meet the Firms

Founded in 1919, Beta Alpha Psi is an honor organization for financial information students and professionals. The mission of Beta Alpha Psi, the premier international honor and service organization for financial and business information students and professionals, is to inspire and support excellence by:

- encouraging the study and practice of accountancy, finance, business analytics or digital technology;
- providing opportunities for service, professional development, and interaction among members and financial professionals; and
- fostering lifelong ethical, social, and public responsibilities.

Meet the Firms, hosted by Beta Alpha Psi, is an annual event held on the fourth Thursday of September, where local and regional employers interact with students. This is an excellent opportunity to fine-tune your networking skills and take the first steps to obtain a position with some top companies and organizations! Professional dress is strongly encouraged.

## Texas Society of Certified Public Accountants

### Membership Requirements:

The Student Affiliate member category includes part-time and full-time undergraduate and graduate students from two-and four-year colleges or universities majoring in business-related subjects. Upon graduation, a student becomes a candidate.

Student membership in TXCPA includes membership in a local chapter.

**Cost:** Membership dues are free for student members. All memberships are renewed annually on June 1.

### Membership Benefits

- Membership in one of 20 local chapters with access to local networking events and service opportunities
- Scholarship opportunities with TXCPA and local chapters recognizing and supporting students every year.
- Leadership training opportunities with chapter and state-level volunteer opportunities
- Discounts on CPA Exam prep courses and business services
- List TXCPA on your resume to show future employers your commitment to your profession.
- Free job seeker profile on the TXCPA Career Center and access to internship postings
- Access to TXCPA Exchange, an exclusive member-only online forum for questions, knowledge sharing and opportunities to connect with Texas CPAs
- Access to an online searchable member directory of our 28,000 members
- TXCPA's member communications keeping you up to date on critical professional issues.



## Important Dates:

- **Monday, Sep 1: Labor Day Holiday**
- **Monday, Sep 8: Census Date;** deadline for all 15-Week session registrations and schedule changes
- **Thursday, Sep 25, Meet the Firms, attendance strongly suggested**
- **Tuesday, Nov 4: Last Day to Withdraw**
- **Mon-Fri, Nov 24-28: Thanksgiving holiday**

## Calendar of Topics, Readings, and Due Dates

Note: This is a tentative schedule, and subject to change as necessary – monitor the course page for current deadlines. In the unlikely event of a prolonged university closing, or an extended absence from the university, adjustments to the course schedule, deadlines, and assignments will be made based on the duration of the closing and the specific dates missed.

DAY	Begin DATE	HW Due DATE	CHAPTER	Notes/Projects
Mon	25-Aug	2-Sep	CH 1 - Introduction and Accounting Information	Enroll in QuickBooks Online (QBO)
Wed	27-Aug	2-Sep	CH 1 - Introduction and Accounting Information	Complete Register with Labyrinth E-Lab
Mon	1-Sep		Labor Day	
Wed	3-Sep	9-Sep	CH 2 - Overview of Transaction Processing & ERP	QBO Chapter 1
Mon	8-Sep	9-Sep	CH 2 - Overview of Transaction Processing & ERP Systems	Census Date - deadline for all 15-Week session registrations and schedule changes
Wed	10-Sep	16-Sep	CH 3 - System Documentation Techniques	QBO Chapter 2
Mon	15-Sep	16-Sep	CH 3 - System Documentation Techniques	
Wed	17-Sep		Exam - Chapters 1, 2, 3	
Mon	22-Sep	28-Sep	CH 10 - Control and Accounting Information	QBO Chapter 3
Wed	24-Sep	28-Sep	CH 10 - Control and Accounting Information	
Mon	29-Sep	5-Oct	CH 13 - Processing Integrity and Availability Controls	QBO Chapter 4
Wed	1-Oct	5-Oct	CH 13 - Processing Integrity and Availability Controls	
Mon	6-Oct	12-Oct	CH 14 - The Revenue Cycle: Sales to Cash Collections	QBO Chapter 5
Wed	8-Oct	12-Oct	CH 14 - The Revenue Cycle: Sales to Cash Collections	
Mon	13-Oct	19-Oct	CH 15 - The Expenditure Cycle: Purchasing to Cash	QBO Chapter 6
Wed	15-Oct	19-Oct	CH 15 - The Expenditure Cycle: Purchasing to Cash	
Mon	20-Oct	21-Oct	CH18 - General Ledger and Reporting System	QBO Payroll
Wed	22-Oct		Exam - Chapters 10, 13, 14, 15, 18	
Mon	27-Oct	2-Nov	CH 5 - Introduction to Data Analytics in Accounting	Introduce Excel Case
Wed	29-Oct	2-Nov	CH 5 - Introduction to Data Analytics in Accounting	
Tue	4-Nov		Last Day to Withdraw	
Mon	3-Nov	11-Nov	CH6 - Transforming Data	
Wed	5-Nov	11-Nov	CH6 - Transforming Data	Excel Case Due
Mon	10-Nov	11-Nov	CH6 - Transforming Data	
Wed	12-Nov	18-Nov	CH 4 - Relational Databases	Introduce MySQL Case
Mon	17-Nov	18-Nov	CH 4 - Relational Databases	MySQL due
Wed	19-Nov	2-Dec	Ch 7 - Data Analysis and Presentation	Introduce Power BI Case
Mon	24-Nov		Thanksgiving	
Wed	26-Nov		Thanksgiving	
Mon	1-Dec	2-Dec	Ch 7 - Data Analysis and Presentation	Power BI Case Due
Wed	3-Dec	2-Dec	Ch 7 - Data Analysis and Presentation	Writing Analysis in Business English
Mon	8-Dec		No Class - Finals Week	
Wed	10-Dec		Final - Chapters 4, 5, 6, 7	

*"Luck Is What Happens When Preparation Meets Opportunity" Seneca*