

Spring 2022

ACCT 4391 ACCOUNTING INFORMATION SYSTEMS

Section 001 - MoWe 4:00PM - 5:25PM

Instructor: David Marks
Office - COB 350.10
903-565-5547
Email: dmarks@UTTyler.edu
Zoom: <https://uttyler.zoom.us/j/9705761192>

Office Hours: **MWF** - 2:00pm - 3:30pm; open office or Zoom by appt.
TTH - By appt., Zoom only.

Please make an appointment for Zoom, as I do not have it open unless I am on a call.

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:

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

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

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)**
 - **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. 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:

1. **Revel:** You are required to purchase the **Revel** version of **Romney, Steinbart, Summers, and Wood, Accounting Information Systems, 15e**, for this course. I will assign reading, writing, and other homework activities in Revel - ISBN 9780136864448.

While access to Revel is required, the printed version of this text is optional - see purchasing options below. There are two ways to purchase Revel access.

Choose the option that works best for you:

Option #1: Purchase a Revel access code from the campus bookstore.

Option #2: Online Instant Access: If you decide not to purchase Revel from the bookstore, you can purchase Revel access online. You will see this as an option after clicking on the **Pearson Revel** link on the Canvas course menu (left side of the Canvas page).

When you register (via access code or online instant access), you also have the option of adding the print upgrade for \$24.99 extra (no shipping cost).

Follow these steps to get started or watch a short video (www.pearsonhighered.com/Revel/students/registration) on how to register for Revel.

If you need help, check out these Revel student resources:

<https://www.pearsonhighered.com/revel/students/support/>

2. ***QuickBooks Online: Level 1, Academic Year 2021-2022***, Retail card, Author(s): Patricia Hartley, Item #: 1-64061-333-1, ISBN: 978-1-64061-333-1

Choose the purchase option that works best for you:

Option #1: Purchase access code from the campus bookstore.

Option #2: Online Instant Access: Purchasing Page Url: <http://www.lablearning.com/quickbooks-online-level1-2021-2022.html?sc=54&category=111269>

OPTIONAL if you are seeking to get QuickBooks certified. **Note:** certification is not part of this course. Additional fees for certification test are required and outside the current course. This book includes the chapters in the Level 1 book (above), plus additional chapters not covered in class but needed for certification.

3. ***QuickBooks Online: Comprehensive, Academic Year 2021-2022***, retail card for bookstore
Purchasing Page Url: <http://www.lablearning.com/QuickBooks-Online-Comprehensive-2021-2022-Edition.html?sc=54&category=111269>
Author(s): Patricia Hartley,
Item #: 1-64061-330-7
ISBN: 978-1-64061-330-0

Companion Website

All course material is accessed through 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. Please use **Chrome or Firefox** as your browser. 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. Canvas has created **Canvas Student** to help you access your courses while you 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.

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.

- 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.).

Assessment: The basis of your grade is determined as follows:

Assignment	Points	Assignment Percent of grade	Grading Scale:
Revel (Romney) Homework* @	300	30.00%	100 – 90% A
Projects	200	20.00%	89.99 – 80% B
QuickBooks (Labyrinth)*	250	25.00%	79.99 – 70% C
Mid Term and Final Assessments	250	25.00%	69.99 – 60% D
Total	1,000	100.00%	<60% F
* 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 assessments; a mid-term and a final. We must be prepared to pivot to online exams if COVID-19 issues take a turn for the worse**. All assessments, online or face to face, will be administered at the pre-determined time.

During exams you will be permitted to have:

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

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

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.

- Student Athletes must present notification in accordance with the Student Manual of Operating Procedures ([Sec. 1-501](#)).

****If online exams are necessary**, they will be administered and proctored using Proctorio in Connect. There will not be any additional cost for proctoring. Please make sure you are using the current version of Chrome or Firefox and you will need the following:

- High-speed Internet connection
- Webcam (internal or external)
- Windows, Mac, or Chrome Operating System
- Up-to-date Chrome or Firefox browser
- Quiet and private environment to take your assessment

Restrictions for online exams do not differ from in-class exams with the additional requirements that you will **not** be permitted to have other people in the room with you and your webcam must be on for the duration of the exam. Failure to adhere to these requirements will result in a zero (0) for the exam.

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. **Zoom is not considered attendance unless you have a verifiable reason for being on-line instead of class. Verifiable reasons are, but limited to, hospitalization or medical emergency (including COVID related issues), or physical injury. You MUST provide me proof of your issue in order to qualify.**

I will be recording each class via Zoom. If you are not present in class, you are responsible for the work covered and may use the Zoom recordings to catch-up.

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 [UTS107](#), "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 [copyright agreements](#), [courseware agreements](#), and [software standard agreements](#). Because copyright law is fluid, evolving, and fact-specific, contact an attorney for assistance on particular issues. UT institution community members may contact the [Office of General Counsel](#) for guidance.

Important Dates, Fall 2021

- **Monday, Jan 24: Census Date**; deadline for all 15-Week session registrations and schedule changes
- **Monday, Jan 17: Martin Luther King, Jr. Holiday**
- **Mon-Sat, Mar 7-12: Spring Break**
- **Monday, Mar 28: Last Day to Withdraw**
- **Monday, Apr 25: Study Day**
- **Tue-Sat, Apr 26-29: Final Exams**

TENTATIVE Acct 4391 Spring 2022 Schedule. This course is taught in a blended format. Blended learning includes a face-to-face component as well as virtual components. These components are intended to compliment, not replace, one another. For example, you may be asked to complete research, reading, Excel analysis, or videos online that will then be used to facilitate in-class discussions and activities. 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.

Assignments and due dates for the entire semester are visible in Canvas. **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 extenuating circumstances and documentation is provided (e.g. doctor's note, subpoena, accident report, etc.).

Some assignments will require that you work on various computer programs outside of class, such as MS Excel. If access to a computer is an issue for you, you may use the Finance Lab (when classes are not present) or there is a computer lab on the second floor in room 252 of the COB.

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.

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

- **QuickBooks Online Level 1:** throughout the semester, we will work through 6 chapters of the latest version of Intuit's popular online bookkeeping program. Topics include
 - choosing the appropriate subscription level for a business,
 - customizing company-level settings,
 - working with customers,
 - working with vendors,
 - dealing with bank deposits,
 - bank feeds,
 - reconciliation processes for bank and credit card accounts
- **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 other items, and will draw conclusions based on these results.¹
- **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 transactions for an insurance company. Students will first have to find and correct errors in the data set. Students then will create calculated columns, calculated measures, table visualizations, slicers, and other items, and will draw conclusions based on these results. This

case helps to introduce the student to data analytics topics including data cleansing, data dictionaries, and data visualizations.¹

¹ 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

University Policies and Information

<https://www.uttyler.edu/academic-affairs/files/syllabuspolicy.pdf>

TENTATIVE Acct 4391 Spring 2022 Schedule

Specific chapter assignments for Romney, including reading and chapter questions, are found on Canvas in individual modules that identify any online and/or in-class work to be completed, and is subject to change by the instructor

WEEK	DAY	DATE	Romney	QuickBooks Online	QuickBooks Assignment	Important Dates	
Conceptual Foundations of Accounting Information Systems							
1	Mon	10-Jan	Ch 01 Introduction and Accounting Information Systems: An Overview Intro to Revel		Intro to eLab/QuickBooks Setting up your Quickbooks Online		
	Wed	12-Jan	Ch 01	CH 1 Getting Started with Quickbooks Online	Complete Ch 1		
2	Mon	17-Jan	School Closed - Martin Luther King, Jr. Holiday				
	Wed	19-Jan	Ch 02 Overview of Transaction Processing & ERP Systems				
3	Mon	24-Jan	Ch 02			Census Date - deadline for all 15-Week session registrations and schedule changes	
Data Analytics							
	Wed	26-Jan	Ch 03 Systems Documentation Techniques		RYS 2-1, 2-2, 2-3 AYS 2-1 Chart of Accounts (Graded)		

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Important Dates	
4	Mon	31-Jan	Ch 03			AYS 2-2 Products and Services List (Graded) AYS 2-3 Ending Chart of Accounts (Graded)		
	Wed	2-Feb	CH 04	Relational Databases	CH 3 Working with Customers			
5	Mon	7-Feb	CH 04			RYS 3-1		
	Wed	9-Feb	CH 05	Introduction to Data Analytics in Accounting			Introduce Excel Data Analytics Case	
6	Mon	14-Feb	CH 05					
	Wed	16-Feb	CH 06	Transforming Data		RYS 3-2, RYS 3-3		
7	Mon	21-Feb	CH 06			AYS 3-1 AYS 3-2		
	Wed	23-Feb	Ch 07	Data Analysis and Presentation		AYS 3-3 (Graded)		
8	Mon	28-Feb	Ch 07				Excel Data Analytics Case Due	
	Wed	2-Mar	Mid Term Assessment					
	Mon	7-Mar	Spring Break					
	Wed	9-Mar	Spring Break					
Control of Accounting Information Systems								

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Important Dates
9	Mon	14-Mar	CH 10	Control and Accounting Information Systems	CH 4 Working With Vendors	RYS 4-1 RYS 4-2 RYS 4-3 RYS 4-4	
	Wed	16-Mar	CH 10			AYS 4-1 AYS 4-2	
10	Mon	21-Mar	CH 11	Controls for Information Security		AYS 4-3 Aging (Graded) AYS 4-3 Vendor Bal (Graded) AYS 4-3 Trans List (Graded)	
	Wed	23-Mar	CH 11		Ch 5 Banking and Credit Card Transactions		Introduce Power BI Data Analytics Case
11	Mon	28-Mar	CH 13	Processing Integrity and Availability Controls		RYS 5-1 RYS 5-2 RYS 5-3	
	Wed	30-Mar	CH 13			AYS 5-1 AYS 5-2 AYS 5-3 AYS 5-4 (Graded)	
Accounting Information Systems Applications							
12	Mon	4-Apr	CH 14	Chapter 14 The Revenue Cycle: sales to Cash Collections	CH 6 All in a Day's Work		

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Important Dates
	Wed	6-Apr	CH 14			CH6-1 (Graded) CH6-2 (Graded) CH6-3 (Graded)	
13	Mon	11-Apr	CH 14			CH6-4 (Graded) CH6-5 (Graded) CH6-6 (Graded)	Power BI Data Analytics Case Due
	Wed	13-Apr	CH 15	Chapter 15 The Expenditure Cycle: Purchasing to Cash Disbursements		CH6-7 (Graded) CH6-8 (Graded)	
14	Mon	18-Apr	CH 15				
	Wed	20-Apr	CH 15				
15	Mon	25-Apr	Study Day - No Class				
	Tu - Fri	TBA	Final Assessment				

"I find that the harder I work, the more luck I seem to have."

-- Thomas Jefferson

"Successful people do what unsuccessful people are not willing to do."

-- Jim Rohn