BELK COLLEGE OF BUSINESS
ACCT 3340 – ACCOUNTING INFORMATION SYSTEMS
Fall 2016

Instructor: Amanda Gabriel, CPA
Primary Email: ajthomas@uncc.edu
Office: Friday 258C
Office Phone: (704) 687-1473
Office Hours: TH 12:30 pm. – 1:30 p.m. and H 4:45-5:45 p.m.
Class Time/Location: Section 003: TH 3:30-4:45 p.m. in Denny 109
                  Section 004: TH 9:30-10:45 p.m. in Smith 203
                  Section 005: TH 2:00-3:15 p.m. in Smith 306
                  Section 090: H 6:30p.m. in Friday 132

Required Materials
Systems Understanding Aid (SUA), 8th edition, Arens and Ward (Armond Dalton
one other student for cost savings, if desired.

Edition, 2016. Options (only one is needed):
(1) a custom spiral book for ACCT 3340 at the bookstore
(2) online ebook at: https://create.mheducation.com/shop/#/catalog/details/?isbn=9781308822662
                Search for and select book by Title, ISBN, Author, or State/School.
                ISBN: 9781308822662 (price: $81.46)
                Title: Accounting Information Systems
(3) full textbook (ISBN: 978-0-07-802588-4)

Notecards. You will need 25 notecards.

We will also use Microsoft Dynamics GP for $30 available at www.dynamicscloud.com.

Canvas will be used to share lecture notes, handouts, assignment materials (as well as
submission), and grades. Please check Canvas daily. You may access Canvas with your
NinerNet username/password at canvas.uncc.edu.

Course Prerequisites:
Sophomore standing or consent of the School of Accounting. Prerequisites: ACCT 2122
and INFO 2130 with a grade of C or above. Enrollment limited to majors in the Belk
College of Business.

Important Dates
August 29 – Last day to add or drop a course without a grade.
October 25 – Last day to withdraw from course.
Course Description
An introduction to accounting systems, with particular emphasis on internal controls and computer auditing techniques.

Objectives
Upon completion of the course, students should:
1. Understand manual and computer-based accounting information systems (AIS).
2. Be familiar with the business and accounting processes within the accounting transaction cycles.
3. Be able to prepare source documents and document/comprehend the flow of information through an AIS.
4. Understand the risks associated with AIS and the internal controls associated with mitigating these risks.
5. Use new technology to solve business problems/needs (e.g., Excel, Microsoft Dynamics GP, and Tableau)

Grade Scoring

<table>
<thead>
<tr>
<th></th>
<th>Points</th>
<th>Grading Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>200</td>
<td>A: 900-1,000</td>
</tr>
<tr>
<td>Exam 2</td>
<td>200</td>
<td>B: 800-899</td>
</tr>
<tr>
<td>Cumulative Final Exam</td>
<td>250</td>
<td>C: 700-799</td>
</tr>
<tr>
<td>Computerized Exercises</td>
<td>100</td>
<td>D: 600-699</td>
</tr>
<tr>
<td>Waren Co., SUA (In-class Lab)</td>
<td>150</td>
<td>F: Below 600</td>
</tr>
<tr>
<td>Tableau Project – Part 1 and 2</td>
<td>75</td>
<td></td>
</tr>
<tr>
<td>Attendance</td>
<td>25</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,000</strong></td>
<td></td>
</tr>
</tbody>
</table>

A couple of important points:
- **Exams.** Three examinations will cover the lecture notes and reading material. Each examination’s style will be disclosed prior to that examination.
- **Computerized Exercise.** This assignment will consist of 5 computerized parts that include GP. The goal of this assignment is to help students use technology to solve/streamline business processes. All instructions and resources will be available on Canvas. Due dates are indicated on the Schedule.
- **SUA.** Two lab days have been scheduled for the SUA assignment. You will complete the adjusting entries, the year-end worksheet, income statement, balance sheet, statement of cash flows, and post-closing trial balance over the two days. This is a closed-booked, individual assignment completed by yourself in Excel. This assignment tests your Excel knowledge as well as your comprehension of the material covered during the semester.
- **Excel/Tableau.** Tableau is business intelligence software used to visually understand large datasets. Upon completion of tutorials and illustrations, you will
use Tableau to complete a case assignment. This assignment will also incorporate the use of Excel.

- **Attendance/Notecards.** Attendance will be based on 1 point per class beginning after the drop/add date of August 29. No points will be awarded on exam days. I will take attendance using notecards. I will ask you a question or opinion on some topic. Points are based on effort not accuracy.

- **Grades.** You have two class periods after I return the item in class to discuss the grading. To make sure I completely understand your concerns, I only discuss grades in person. After two class periods, your grade stands as originally recorded.

- **Late Assignments.** No late assignments are accepted.

### Classroom Policies, Procedures, and Professionalism

1. **Attendance** is expected and therefore can impact your final grade. Additionally, students who do not come to class typically do not do well.

2. **CLASS PARTICIPATION** is encouraged and expected! I will conduct this class in an atmosphere of mutual respect. I encourage your active participation in class discussions. Each of us may have strongly differing opinions on the various topics of class discussions. The conflict of ideas is encouraged and welcome. The orderly questioning of the ideas of others, including mine, is similarly welcome. However, I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion. You should expect that if your conduct during class discussions seriously disrupts the atmosphere of mutual respect I expect in this class, you will not be permitted to participate further.

3. Do not begin packing your books until after the instructor has dismissed the class.

4. **Examination Policies.** All exams are closed book and calculators are not allowed. **Complete all written examinations in pencil.** Exam policies are as follows:
   a. Please take care of any personal needs prior to class, as once you leave the classroom you will not be allowed to finish the exam.
   b. There are no make-ups for Exams 1 and 2. If you miss a midterm Exam, Exam 3 (the final exam) score will count twice – once for the Exam 3 and the missed exam. Since Exam 3 is worth more points, the missing grade is calculated as follows: the percentage of points earned on Exam 3 multiplied it by 200 points. For example, if you do not take Exam 2 and make 125 out of 250 points on Exam 3, at the end of the semester I will set you Exam 2 score as 100 (125/250*200). Please email me immediately if you miss an exam and wish for me to complete this calculation for Exam 1 or 2 at the end of the semester.
   c. If you are late to class on an exam day and students have finished the exam and already left the classroom, you will not be allowed to take the exam.
   d. Hats must be worn with the brim facing backwards.
   e. Other than a pencil, all other items must be placed at the side or front of the class. You may retrieve your items after you turn in your exam.

5. **Cellphone usage.** The use of cell phones, smart phones, or other mobile communication devices is disruptive, and is therefore prohibited during class. Except in emergencies, those using such devices must leave the classroom for the remainder
of the class period. If you have an emergency, please let the instructor know at the beginning of class.

6. *Appropriate emails.* I strongly prefer face-to-face communication. I welcome student interaction before and after class and during my office hours. Please refrain from sending emails for less urgent matters. If your email is urgent please be reminded that before sending your boss or co-workers an email you need to think carefully about the appropriateness of the email— is it concise and to the point? does it rant or rave or vent? is the language appropriate? I expect the same courtesy for emails sent to me - think before hitting the SEND button.

**Recommendation Letter Policy**
Remember that you may ask your professor to write a recommendation later for graduate school, scholarship, or grant and therefore you need to put your best foot forward! If you need me to write a recommendation letter, I require: (1) you ask me in person, (2) give me at least 2 weeks, and (3) waive your rights to access the letter of recommendation.

**Academic Integrity**
All students are required to read and abide by the Code of Student Academic Integrity. Violations of the Code of Student Academic Integrity, including plagiarism, will result in disciplinary action as provided in the Code. Definitions and examples of plagiarism are set forth in the Code. The Code is available from the Dean of Students Office or [http://legal.uncc.edu/policies/up-407](http://legal.uncc.edu/policies/up-407).

Faculty may ask students to produce identification at examinations and may require students to demonstrate that graded assignments completed outside of class are their own work.

Working with other students is an effective method to learn computer skills. **However, you must be certain that you submit your own work.**

**Religious Accommodations**
UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student’s religious practice or belief. Such reasonable accommodations must be requested in accordance with the procedures in this Policy, and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at [http://legal.uncc.edu/policies/ps-134.html](http://legal.uncc.edu/policies/ps-134.html). It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

**Statement on Diversity**
The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation and socio-economic states.

**Support Services**
Students in this course seeking accommodations to disabilities must first consult with the Office of Disability Services and follow the instructions of that office for obtaining accommodations.

**Syllabus Revision.** The standards and requirements set forth in this syllabus may be modified at any time by the course instructor. Notice of such changes will be by announcement in class and in Canvas.

**Title IX Reporting Obligations**
UNC Charlotte is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

Please be aware that many UNC Charlotte employees, including all faculty members, are required reporters. **This means that if you tell me about a situation involving sexual harassment, sexual assault, dating violence, domestic violence, or stalking, I must report the information to the Title IX Coordinator.** Although I have to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. Our goal is to make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact any of the following on-campus resources, who are not required to report the incident: (1) University Counseling Center (counselingcenter.uncc.edu, 7-0311); (2) Student Health Center (studenthealth.uncc.edu, 7-7400); or (3) Center for Wellness Promotion (wellness.uncc.edu, 7-7407). Additional information about your options is also available at titleix.uncc.edu under the “Students” tab.
EXAM #3 (Class Notes, Computerized Assignments)
Section 3 (3:30) Thursday, December 15, 2 – 4:30 p.m.
Section 4 (9:30) Thursday, December 15, 8 – 10:30 a.m.
Section 5 (2:00) Tuesday, December 13, 2 – 4:30 p.m.
Section 090 (6:30) Thursday December 15, 8 – 10:30 p.m.

*Page Numbers: * The non-gray, page numbers in the custom book are the same as the original Hurt book. Below are the mappings for the top right cornered, gray numbers. Students are encouraged to complete the multiple choice questions at the end of each chapter. The answers are found on p. 337.

<table>
<thead>
<tr>
<th>Chapter</th>
<th>Original Book</th>
<th>Custom Edition (gray top right)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter 1</td>
<td>pp. 2 - 14</td>
<td>pp. 2 - 14</td>
</tr>
<tr>
<td>Chapter 2</td>
<td>pp. 20 - 33</td>
<td>pp. 20 - 33</td>
</tr>
<tr>
<td>Chapter 3</td>
<td>pp. 39 - 54</td>
<td>pp. 39 - 54</td>
</tr>
<tr>
<td>Chapter 6</td>
<td>pp. 102 - 112</td>
<td>pp. 64 - 74</td>
</tr>
<tr>
<td>Chapter 9</td>
<td>pp. 162 - 172</td>
<td>pp. 82 - 92</td>
</tr>
<tr>
<td>Chapter 10</td>
<td>pp. 178 - 190</td>
<td>pp. 99 – 110</td>
</tr>
<tr>
<td>Chapter 12</td>
<td>pp. 216 – 228</td>
<td>pp. 136 – 148</td>
</tr>
<tr>
<td>Chapter 13</td>
<td>pp. 238 – 251</td>
<td>pp. 158 – 171</td>
</tr>
<tr>
<td>Chapter 14</td>
<td>pp. 260 - 272</td>
<td>pp. 180 - 192</td>
</tr>
<tr>
<td>Answers to MC</td>
<td>p. 337</td>
<td>p. 201</td>
</tr>
<tr>
<td>Index</td>
<td>pp. 347 - 360</td>
<td>pp. 203 - 216</td>
</tr>
</tbody>
</table>