ACCT – 3340 - Accounting Information Systems
Fall 2015, Wednesday and Friday
Section 004: 2:00pm Colvard 4123
Section 005: 12:30pm Smith 218

Amanda Gabriel
Office location: Friday 258 C | Office phone: 704-687-1473
Office hours: W 3:30pm – 6:15pm
Email: ajthomas@uncc.edu; Web: Class materials are on Moodle2

Course Description
An introduction to accounting systems, with particular emphasis on internal controls and computer auditing techniques.

Prerequisite
Sophomore standing or consent of department Prerequisites: ACCT 2122 and INFO 2130 with a grade of C or above, enrollment limited to majors in the College of Business.

Objectives
An introduction to accounting systems, with particular emphasis on internal controls and computer auditing techniques.

Upon completion of the course, students should:
1. Understand manual and computer-based accounting information systems
2. Be familiar with the business and accounting processes within the sales and purchases cycles
3. Be able to prepare source documents and comprehend the flow of information through an accounting system
4. Have a working knowledge of database management systems, REA modeling, ERP Systems, and E Business
5. Understand the risks associated with accounting information systems and the internal controls associated with mitigating these risks
6. Be familiar with the general and application control and audit procedures typical for computer-based accounting systems
7. Be aware of the legal, professional, and ethical responsibility of accountants and management in the design, use and control of AIS
8. Know how to create work papers in Excel, including PivotTables

Required Materials


You will be assigned a “buddy” to work with on the class projects. You and your buddy may share project materials. If you would prefer to each have your own copy of these items that is your choice.

You will need access to a Personal Computer for use in this class.

Moodle2 will be used to share lecture notes and other pertinent documents, display assignment & exam grades, and facilitate out of class discussions/Q&A. You should plan to check Moodle2 - as well as your UNCC email - daily. You may access Moodle with your NinerNet username/password at http://moodle2.uncc.edu.

**Grading Policy**
A student’s grade will be determined on the basis of his/her accomplishment in the following areas:

The cumulative final exam is optional for any student with a test average greater than or equal to 70%. Any student with a test average below a C at the end of the semester is required to take the cumulative final. Your grade will be calculated as follows:

**Option #1 – student elects not to take the final**
- Three midterm examinations (100 points each) 300 points
- Project #1 - Systems Understanding Aid Moodle Quiz 100 points
- Project #2 – Microsoft Dynamics 25 points
- Project #3 - Excel project 25 points
- Clicker questions 25 points
Total 475 points

**Option #2 – student elects to take the final**
- Three midterm examinations (100 points each) 300 points
- Project #1 - Systems Understanding Aid Moodle Quiz 100 points
- Project #2 – Microsoft Dynamics 25 points
- Project #3 - Excel project 25 points
- Clicker questions 25 points
- Cumulative final exam 100 points
Total 575 points

**I will use the following grading scale:** [100-90%]=A; [90-80%]=B; [80-70%]=C; [70-60%]=D; [60% and below] F.

Neither overall course grades nor individual assignment/exam grades will be “curved.” Your grade will be based on how many points you earn on each assignment and exam. Please do not ask for special consideration. Please do not hesitate to speak with me as the semester progresses with regard to your preparation and performance in this class. If you find you are not doing as well as you would like to (or need to), I would be happy to help you figure out what you need to change in order to perform better in the remainder of the course.
You will complete the SUA project individually or with your buddy. While not all project materials will be collected for grading, a timed Moodle quiz or in-class quiz will be graded from the project activities, so failure to complete the project will be harmful to your success in this course.

Projects #1 - #3 may be completed individually or with your assigned buddy. I will keep a list of individuals that are working together. Assignments will not be accepted from “unauthorized” groups.

**Attendance & General Expectations**
Regular class attendance is expected. Students should arrive on time and remain the entire period. *Students assume full responsibility for material covered and assignments given during a missed class.*
Students are expected to come to class prepared. Handouts (available on Moodle) are to be printed prior to the class period during which the chapter will be discussed. Assignments are to be read and homework is to be completed as assigned. Students are expected to conduct themselves in a respectful and professional manner. The use of cell phones or other communication devices is disruptive, and is therefore prohibited during class. Students are permitted to use computers during class for note-taking and other class-related work only. The use of computers during class for activities not related to class is prohibited.

If you are unable to attend class, please ask your buddy what you missed before emailing me. Failure to attend class will impact your clicker grade. It will also likely impact your performance on exams.

**Examinations**
It is the student’s responsibility to make arrangements to take the exams at the designated times (see course schedule). An unexcused absence from an exam will result in a grade of zero for that exam. If you miss a mid-term exam with a university-approved absence and provide appropriate documentation for the absence, a make-up exam will be made available. Only one make-up exam time will be offered per exam for all students/all sections. There will be no do-over exams, in other words if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

Exams are closed book and notes, no exceptions. Exams are a form of intellectual property belonging to those who create them. Therefore, the exam materials must remain in the instructor’s possession or control at all times. Exams may not be taken outside of the lecture hall or copied for any reason. Failure to return an exam after taking or reviewing it or removing an exam from my presence at any time or copying an exam will be considered theft of intellectual property. Such action will result in an exam grade of zero and may warrant further disciplinary action.

**Conduct during an Exam**
All students should avoid disruption and arrive on time. You may leave class when you are finished with an exam, but you may not leave during an exam and return to finish it. All books, notes, scratch paper, etc., must be placed in the front of the room before the test.

**Use of a Calculator during an Exam**
Students should acquire a basic, four-function calculator for use during exams in this course. Only calculators with a small window will be allowed during exams. The use of a programmable calculator is prohibited during an examination. Students may not share calculators during the examinations. The use of other electronics is not permitted during exams.
**Policy on Re-grading Exams**
Exams will be returned to students for review in class as quickly as possible. Students may sometimes justifiably question the grading of their examinations. A request for re-grading must be submitted immediately after you review your exam results.

**Statement on Students with Disabilities**
The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

**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 status.

**Academic Integrity**
Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty (helping others violate the Code). Any further specific requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students in this course. Students who violate the Code can be expelled from UNC Charlotte. The normal penalty is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases, the course grade is reduced to F. Copies of the Code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty they become aware of to the course instructor who is responsible for dealing with them.