

BELK COLLEGE OF BUSINESS
ACCT 3340 – ACCOUNTING INFORMATION SYSTEMS
Spring 2019

Instructor: Dr. Marcia Weidenmier Watson, Ph.D.
Primary Email: mwatso40@uncc.edu
Office: Friday 268C
Office Phone: (704) 687-7708
Office Hours: T 12:45 – 2:15 p.m. and TH 10:30 - 11:30 a.m.
TH 4:45- 5:45 at CCB room 713 & by Appointment
Class Time/Location: Section 001: TTH 11:30 - 12:45 p.m. in Friday 339

Required Materials

Systems Understanding Aid (SUA), 9th edition, Arens and Ward (Armond Dalton Publishers, Inc., 2016 ISBN: 978-0-912503-57-8)

R. L. Hurt, *Accounting Information Systems: Basic Concepts & Current Issues* 4th Edition, 2016. Options (only one is needed):

(1) custom spiral book for ACCT 3340 at the bookstore

(2) online ebook at:

<https://create.mheducation.com/shop/#/catalog/details/?isbn=9781308822662>

ISBN: 9781308822662 (price: \$81.46)

Title: Accounting Information Systems

(3) full textbook (ISBN: 978-0-07-802588-4)

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 Accountancy. 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

January 16 – Last day to add or drop a course without a grade.

March 1 – Unsatisfactory Grades due.

March 19 – 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 SAP, and Tableau).

Grade Scoring

	<u>Points</u>	<u>Grading Scale</u>
Exam 1	200	A: 900-1,000
Exam 2	200	B: 800-899
Exam 3	250	C: 700-799
SAP (Canvas)	50	D: 600-699
Waren Co., SUA (In-class Excel Lab)	100	F: Below 600
Excel Labs (Canvas)	125	
Tableau Assignment	50	
Daily Technology Assignments (Canvas)	25	
Total	<u>1,000</u>	

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.
- **SAP Assignment.** We will use SAP as the enterprise system in class. All materials will be available on Canvas.
- **SUA.** Three in-class 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 and submitted via Canvas. This assignment tests your Excel knowledge as well as your comprehension of the material covered during the semester. A complete practice version with answers is available on Canvas.
- **Excel Labs.** Students will complete a series of Excel assignments covering a variety of accounting topics. All materials are available in Canvas. All assignments will be submitted in Canvas. Each student will complete the labs on their own, outside of class.
- **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. All necessary resources are available on Canvas. Completed assignments will be submitted on Canvas.

- Attendance. Attendance will be based on the Daily Technology Assignments. Assignments will be worth 1-2 points each. We will spend 15 minutes of class /students will complete the task(s), answer questions in Canvas, and upload the saved task file to Canvas. Students can answer the questions as many times as possible until the correct answer is provided. ***Students must be physically present in class to earn points.*** More than 25 points will be assigned, but once a student has earned 25 points, no more points can be earned.
- Grades. You have ***two class periods*** after the instructor returns 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. To help me learn your name, assigned seats will go into effect on **January 15**. You are welcome to change to an empty seat anytime during the semester after you discuss the change with the instructor.
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. Different ideas and viewpoints are encouraged and welcomed. The orderly questioning of the ideas of others, including mine, is similarly welcomed. However, I will exercise my responsibility to manage the discussions so that ideas can proceed in an orderly fashion. If your conduct during class discussions seriously disrupts the atmosphere of mutual respect that 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. Do not abuse the privilege of having class in the computer lab. Please do not check email or engage in non-classroom activities. ***The instructor reserves the right to reduce a student's final grade if respectful use of the computers is not followed.***
5. Examination Policies. All exams are closed book and calculators are not allowed. All exams will be given in Canvas. 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, the Exam 3 (the final exam) score will count twice – once for the Exam 3 and once for 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 by 210 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 your Exam 2 score as 105 ($125/250*210$). 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 (students bring) and scratch paper (instructor provides), all other items must be placed at the side or front of the class. You may retrieve your items after you submit in your exam.
 - f. No phones or cameras of any type (including wearable ones) are allowed during the exam.
6. 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.
7. Appropriate emails. I strongly prefer face-to-face communication. I welcome student interaction during my office hours before and after I teach class. Please remember 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> .

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>. 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).

Belk College 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 create diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Support Services

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide a letter of accommodation from Disability Services as soon as possible. For more information on accommodations, contact the Office of Disability Services at [704-687-0040](tel:704-687-0040) or visit their office in Fretwell 230.

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.

ACCT 3340 – Accounting Information Systems

SPRING 2019

			Classroom Topic	Assignment /Readings (Due Date)	Excel Lab (Due 10 PM)
1	1/10	H	Introduction	Print Out & Bring Syllabus to Class	
2	1/15	T	Business Processes and Accounting Transaction Cycles	Print out Class PowerPoint Slides (from here forth) Print out Exam 1 Handouts 1-6 (E1H) Hurt: Chapter 1 & Chapter 3	#1A & #1B
3	1/17	H	System Flowcharts	Hurt: Chapter 6, E1H #1	#2A & 2B
4	1/22	T	System Flowcharts	E1H #4	#3
5	1/24	H	Acquire Customer, Deliver Product, Collect Cash (Revenue Cycle)	Hurt: Chapter 12 Bring the SUA to class EVERYDAY	#4
6	1/29	T	Revenue Cycle: Manual SUA	SUA: pp. 3-9 of Instructions book, E1H #6	#5
7	1/31	H	Revenue Cycle: Manual SUA		#6
8	2/5	T	Revenue Cycle: Manual SUA/Tableau		#7
9	2/7	H	Tableau Project		
10	2/12	T	EXAM #1 (Class Notes, Hurt Book, & SUA)		
11	2/14	H	ERPs	Hurt: Chapter 10	
12	2/19	T	Acquire and Pay for Resources (Expenditure Cycle)	Hurt: Chapter 13	
13	2/21	H	Expenditure Cycle: Manual SUA	Tableau Project due 10 PM	
14	2/26	T	P/R Cycle: Manual SUA	Hurt: Chapter 14	#8
15	2/28	H	The Accounting Transaction Cycle		
16	3/5	T	NO CLASS - STUDENT RECESS		
17	3/7	H	NO CLASS - STUDENT RECESS		
18	3/12	T	SUA Month-End	Hurt: Chapter 2	
19	3/14	H	SUA Month-End	Hurt: Chapter 9	
20	3/19	T	SAP Project		
21	3/21	H	SAP Project	SAP Project due 10:00 PM	
22	3/26	T	SUA Month-End		
23	3/28	H	EXAM #2 (Class Notes, Hurt Book, & SUA)		
24	4/2	T	Fraud and Security	Hurt: Chapter 11, Print out Exam 3 Handouts (E3H)	#9 & #10
25	4/4	H	Internal Control Framework	Hurt: Chapter 3, E3H #1	#11
26	4/9	T	SUA In-Class LAB #1		
27	4/11	H	SUA In-Class LAB #2		
28	4/16	T	SUA In-Class LAB #3 AJEs Internal Control Framework		
29	4/18	H	Computer-Based Controls	E3H #2	#12 & 13
30	4/23	T	Controls Wrap-Up	E3H #6 and #7	#14
31	4/24	H	Blockchain		#15
32	4/30	T	Controls and Beyond...		#16

H = Thursday, T = Tuesday

EXAM #3 (Class Notes, Hurt Book & GP Assignment)
Section 1 Tuesday, May 7, 11:00 – 1:30 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.

	Original Book	Custom Edition (gray top right)
Chapter 1	pp. 2 – 14	pp. 2 - 14
Chapter 2	pp. 20 – 33	pp. 20 - 33
Chapter 3	pp. 39 – 54	pp. 39- 54
Chapter 6	pp. 102 - 112	pp. 64 - 74
Chapter 9	pp. 162 - 172	pp. 82 - 92
Chapter 10	pp. 178 - 190	pp. 99 – 110
Chapter 11	pp. 196 – 207	pp. 116 – 127
Chapter 12	pp. 216 – 228	pp. 136 – 148
Chapter 13	pp. 238 – 251	pp. 158 – 171
Chapter 14	pp. 260 - 272	pp. 180 - 192
Answers to MC	p. 337	p. 201
Index	pp. 347 - 360	pp. 203 - 216