ACCT 7422
ADVANCED ACCOUNTING INFORMATION SYSTEMS
Spring 2010

Classroom:  BA 377    TR 7:10 - 8:35 pm

INSTRUCTOR
Name:  Charlene Spiceland, CMA, CPA
Office:  #219 – Fogelman College of Business
Phone:  678-4788
Office Hours:  Tuesday and Thursday 10:00 – 11:15am, Wednesday Noon – 3pm, or by appointment
E-Mail:  cspice@memphis.edu

PREREQUISITES

There are no prerequisite courses, but you should be comfortable using a computer prior to beginning the course.

CRITICAL THINKING & COMMUNICATION

In our class discussions on accounting systems requirements, you will be continually encouraged to question each requirement, (1) focusing on why, not just how, (2) learning differential analysis techniques to use when designing accounting systems, and (3) drawing conclusions that test your understanding of the issues discussed in the course. One of the goals is to foster a critical thinking mindset to help equip you to cope with the rapidly evolving technical environment. There is an independent project specifically designed to promote critical thinking by requiring you to analyze how a problem in a work environment can be solved through designing and implementing an access database.

Written and oral communication skills are fostered with this independent project that require you to communicate your analysis of the problem and oral explanation of the solution you designed to the class.

KEYS TO SUCCESS IN THIS COURSE

This course introduces accounting systems analysis and design with emphasis on database information structures, advanced system analysis tools, integrating accounting and computer controls, and use of state-of-the-art database packages leading to development of a working accounting model.

The objective of this course is to provide the student with a theoretical and practical understanding of advanced computerized accounting systems with emphasis on the accounting cycles approach. Emphasis will be placed on proper accounting application design. To do well, you need to attend class each period. I can help to synthesize the material and point out the key concepts that are needed. I am also there to assist you with problems that frequently occur while working in a computer setting.
COURSE MATERIALS

The required textbook is:

*Building Accounting Systems Using Access 2007, 7e*
by Perry and Newmark, South-Western Publishing CENGAGE Learning (ISBN 0-324-66527-X)

You are required to have a USB drive (also called a flash drive, jump drive, thumb drive, etc.) Almost any size drive will do, but you should be able to find a 128 MB online (e.g. buy.com, eBay, etc.) or at stores like CompUSA, Best Buy or Wal-Mart for less than $20. It **will not** be acceptable to use the computer Desktop or hard drive to save your assignments as the computers are erased each time they are turned off.

ASSIGNMENTS

All assignments will be submitted via eCourseware dropbox. *You must keep a back-up copy of your assignments.* If the copy turned in is lost or damaged, the back-up will be requested. If a back-up copy can’t be supplied when requested, then a grade of zero will be assigned. Suggested readings and practice exercises will be assigned. Students are encouraged to study and work together on these exercises.

In ACCT 7422, all assignments require the use of computers in some manner; therefore, you need to be aware of and cope with the realities of working with computers. Sometimes the system goes down, sometimes the lab computers/networks are busy and sometimes you can’t connect. Almost every computer assignment will take longer than you anticipate. Sometimes it’s the fault of the computer or network and sometimes it’s your fault. Whatever the source, you need to take appropriate measures to overcome any problems. Don’t expect things to go right the first time.

GRADING

**Attendance:**

a. You are expected to attend every class and to be in the classroom **on time**. This class starts at **5:30** every **Tuesday** and **Thursday** and roll will be taken.

b. It is **NOT** acceptable to attend only to pick up the daily assignment and then leave or to have someone pick up the assignment for you. If you do, the assignment will not receive a grade.

c. By enrolling at UM, you are making a commitment both to yourself and to your instructor that you will do your best to learn the material presented. If we didn’t think you needed to attend class, we would just have you buy the book and take the tests.

d. **Too many absences and you will receive an F for the course.**
Formal exams: There will be two exams during regular class periods as noted on the class schedule.

Final exam: In accordance with University policy, the final exam will be administered at the time shown in the University Schedule of Classes. No exceptions will be made. If you plan to leave the Memphis area at the end of the semester, DO NOT plan to leave before the final exam and DO NOT purchase an airline ticket in anticipation of taking your exam early. The College of Business has established a specific rule in this regard and anyone missing the exam will receive zero points.

Tentative Grading Scale:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams (100 points each)</td>
<td>300</td>
</tr>
<tr>
<td>In-class projects</td>
<td>115</td>
</tr>
<tr>
<td>Total</td>
<td>415</td>
</tr>
</tbody>
</table>

Tentative Grading Scale:

- 373 - 415 points...............A
- 332 - 372 points...............B
- 290 - 331 points...............C
- 249 - 289 points...............D
- Below 249 points...............F

Plus or minus grades may be assigned.

VII. E-Mail

All students are required to have an email account at UM or on a commercial service to be used if I need to contact you quickly. This should not be the eCourseware address.

All email sent to me MUST have the following message in the SUBJECT: line:

    ACCT 7422 "Your Real Name" (without the quote marks). This will allow my email software to route your message to the appropriate mailbox. In general, I won’t respond if I can’t identify who you are.
VIII. Missed classes, exams, assignments, etc.

In the event you miss a class, the following rules will apply without exception:

1. If you must miss a class, you must notify me either by telephone, voice mail, or by e-mail IN ADVANCE of the class you will miss. See below for class policy on late assignments.

2. Missed exams. If you must miss a scheduled exam, you must make arrangements with me to take the exam prior to your absence.

3. Missed in-class work. Assignments are to be completed in class unless I give approval otherwise. Any assignment missed due to a missed class may not be made up except as noted below.

Late projects will be accepted within a reasonable time and graded ONLY if:

1. Your absence has been approved by me in advance. Projects not turned in due to an unapproved absence will not be accepted for grading.

2. You aren’t able to complete the assignment in class and I have given approval for late submissions. In no event will approved late assignments be accepted more than one week from its original due-date nor will late assignments be accepted after the last day of classes at the end of the semester.

IX. Weather, etc.

If the university is open, classes will be held as scheduled. If there is threatening weather, you should call the University of Memphis at 678-0888 rather than my office to find out if the university will be open. You also should check the class home page for any announcements.

X. Academic Misconduct

This class adheres to the University guidelines regarding academic misconduct as described in the Code of Student Conduct.

(http://www.people.memphis.edu/~jaffairs/csc/classmisc.htm)

GRADES WILL BE POSTED ONLY ON eCOURSEWARE AND TIGERWEB.

Note: This syllabus is tentative in nature and will be revised during the semester at the discretion of the instructor. Students will be fully notified of any revisions.