Course Syllabus
ACCT 4020-M50 – Accounting Information Systems (Online)
Fall Term, 2018
3.0 Credit Hours

Instructor: Dr. Nirmalee Raddatz
Office Phone: 901-678-4252
Classroom location and time: Online
E-mail: nraddatz@memphis.edu
Office: FCB 223
Office Hours: Tues / Thurs 11:00AM to 1:00PM or by appointment

Course Overview:

This course examines the nature of accounting information systems and the ways in which various components are integrated to provide relevant and reliable financial information for decision making. Students will also study the procedures and problems in system design and how it is applied to the financial operations of a business. Topics covered are: accounting systems, inventory systems, sales analysis systems, and internal controls.

Pre-Requisites/Co-Requisites:

- ACCT 3110 - Intermediate Accounting I
- ACCT 3310 - Cost Accounting

Required Texts (and Related Materials):

  - The above ISBN is for the digital version that includes the eBook and access to Pearson Revel which is cheaper than buying a hardcopy.
  - A hardcopy of the book is not required.
  - With Pearson Revel, you will also have access to an eBook.
  - Revel is required to successfully complete this course.
Location of Course Materials:

This is an online course. All support course materials (PowerPoint slides, case studies, notes, news, etc.) are located on the eCourseware website. Exams will also be on eCourseware. You will need to setup a Pearson Revel account to complete end-of-chapter quizzes and access the eBook.

Quick Guide to Course Links:

eCourseware Website:  
https://elearn.memphis.edu/d2l/login?noredirect=1

Revel with eBook access:  
https://console.pearson.com/enrollment/r9ywsu
  • In accessing Revel, sign in to your Pearson Account or create one.  
  • Redeem your access code or purchase instant access online. (Temporary access option for financial aid is also available.)

Course Objectives:

1. Identify processes by which the various components of an accounting information system can be integrated to provide good quality information useful for decision makers.

2. Identify risks in processes that could result in materially misstated financial statements and regulatory reports, a loss of operational effectiveness and efficiency, and/or an inability to safeguard enterprise assets.

3. Define identified process risks using appropriate decision criteria such as the qualities of high quality accounting information, COSO’s enterprise risk management (ERM) framework, the Trust Services framework, and requirements of the Sarbanes-Oxley Act of 2002.

4. Explore possible internal control activities that would mitigate identified process risks including the risks associated with information technology.

5. Provide written documents pertaining to identified processes and risks.

6. Relate the topics learned in this course to the accounting profession and perspective careers.
Fogelman College: Learning Outcomes for Your Degree:

The Fogelman College has established the following learning goals for all students successfully completing the BBA degree:

• Graduates will be effective communicators.
• Graduates will demonstrate critical thinking skills.
• Graduates will be knowledgeable about ethical factors in the business environment.
• Graduates will be knowledgeable about the global business environment.
• Graduates will be proficient users of business presentation and analysis technology.
• Graduates will demonstrate a satisfactory understanding of financial and managerial accounting concepts.
• Graduates will demonstrate a satisfactory understanding of systems and auditing concepts.
• Graduates will demonstrate a satisfactory understanding of U.S. tax laws and regulations related to financial reporting.

Grading and Evaluation Criteria:

The final grade for ACCT 4020 class participants will be calculated as follows:

<table>
<thead>
<tr>
<th>EXAMS (3 EXAMS, 100 POINTS EACH)</th>
<th>300</th>
</tr>
</thead>
<tbody>
<tr>
<td>DISCUSSIONS (11 DISCUSSIONS, 10 POINTS EACH)</td>
<td>110</td>
</tr>
<tr>
<td>CASE STUDIES (5 CASE STUDIES, 20 POINTS EACH)</td>
<td>100</td>
</tr>
<tr>
<td>PEARSON REVEL END-OF-CHAPTER QUIZZES (14 QUIZZES, 10 POINTS EACH)</td>
<td>140</td>
</tr>
<tr>
<td>TOTAL POINTS</td>
<td>650</td>
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</table>

Your final grade will be a reflection of how much effort you are willing to take towards learning the course subject material. My role is to facilitate your learning about the course subject matter. Learning is a very arduous and challenging student-driven process, while grades are an outcome of that process. Therefore, learn as much as you can, and the grade should take care of itself.

Final Course Grades:

A final grade will be assigned based on the following scale:

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Final Percentage</th>
<th>Total Point Value</th>
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</thead>
<tbody>
<tr>
<td>A</td>
<td>&gt;90 %</td>
<td>585 and above</td>
</tr>
<tr>
<td>B</td>
<td>80-89 %</td>
<td>520 - 584</td>
</tr>
<tr>
<td>C</td>
<td>70-79 %</td>
<td>455 - 519</td>
</tr>
<tr>
<td>D</td>
<td>60-69 %</td>
<td>390 - 454</td>
</tr>
<tr>
<td>F</td>
<td>&lt;60%</td>
<td>&lt;390</td>
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</tbody>
</table>

The above grading scale is final and NOT negotiable.
Grading Structure:

Discussions (10 Discussions, 10 Points Each)

- For each discussion, students must make a minimum of three substantive posts utilizing D2L: one original post that starts a new thread (6 points) and two posts commenting on (in reply to) other students’ posts (2 points each) for a total of (10 points).
- Discussions are implemented as “post first” discussions. You will not be able to see any other students’ posts until you have posted your own new threads. You may not edit your post once they are submitted.
- Each original post will be evaluated based on accuracy, relevance to the topic, clarity and level of detail. Significant word, sentence, paragraph, grammatical and punctuation issues will also be evaluated.
- A substantive reply is one that contributes meaningfully to the discussion. A reply that says, in essence, little more than “I agree…,” or “Good post…,” or “Thank you…,” will not receive any credit. Posts that stray from the topic also will not receive credit.
- Each original post should be at least 100 words and each reply should be at least 50 words. There is no maximum word limit.
- Failure to meet the above requirements will result in appropriate deductions for each discussion board.
- See the tentative schedule for due dates of both the original post and replies of each discussion.

Case Studies (5 Case Studies, 20 points each)

Case studies comprise of completing assigned scenarios and problems for topics covered in the course (Total of 5 cases). All case studies should be submitted through the relevant D2L case study submission dropbox by the due date on the tentative schedule. All case studies should be word processed. Handwritten assignments uploaded to the drobox will NOT be accepted.

You will be submitting all case studies to “OriginalityCheck” in order to check for plagiarism. “OriginalityCheck” will generate a report identifying the extent to which your paper matches with other sources. Some level of matching is inevitable, due to references, etc. If your paper matches other sources in excess of 30%, I will review the report and determine if plagiarism is present. If 50% matches and I find that no plagiarism has occurred, i.e., 50% of the paper is based on properly cited quotes, I will nonetheless reduce the grade on the premise that the majority of the thoughts represented in the paper are based on someone else’s work.
Pearson Revel End-of-Chapter Quizzes (14 Quizzes, 10 points each)

Students will complete end-of-chapter quizzes on Pearson Revel after reading the textbook chapters and PowerPoint slides (total of 14 quizzes). Each quiz will comprise of 10 multiple choice questions. There will only be 1 attempt to complete each quiz. Refer to the tentative class schedule for quiz due dates and the chapters covered in each quiz. The purpose of the quizzes is to ensure that students have a thorough understanding of the chapter pertinent to each lecture.

Exams (3 Exams, 100 points each)

Exams will be completed on eCourseware and will be comprised of multiple choice questions (Total of 3 exams). The format will not change from one exam to another. Exams must be taken at the scheduled time unless the instructor, at her discretion, grants prior permission for an alternative time. Any makeup exams may be granted only if the instructor is provided with a written excuse. This is important, as failure to provide such an excuse will result in a zero for the exam. To be successful on the exams, you will need a comprehensive understanding of the course material. Selected Pearson Revel end-of-chapter quizzes and the textbook should expose you to representative material but will not cover the entire range of possible test situations.

Extra Credit

Bonus points may or may not be awarded during the semester. You should not anticipate bonus points to increase the numerical total of your final grade. I encourage discussion about the causes of classroom success early. If you decide to talk to me at the time final grades are awarded, it is far too late for a more constructive discussion about causes of good grades.

Course Policies:

E-Mail:

All students are required to maintain and access their University of Memphis (@memphis.edu) email account. You will receive all official course correspondence at this email account. Any inability to receive incoming mail in a timely fashion (e.g., not regularly checking your email, having a “full mailbox” condition, etc.) is the student’s responsibility.

Attendance:

Since this is an online class taught asynchronously, there are no scheduled meeting times. Thus, formal attendance will not be taken. However, you are expected to stay active and engaged throughout the academic term and keep up with the schedule of activities. Your full engagement in the class begins on the first day of the semester and should be maintained until the last assignment is submitted.
Adding / Dropping:

If you have questions about adding or dropping classes, please refer to this page on the Registrar’s website.

Academic Integrity:

The University of Memphis has clear codes regarding cheating and classroom misconduct. If interested, you may refer to the Student Handbook section on academic misconduct for a discussion of these codes. Note that using a “Solutions Manual” is considered cheating. Should your professor have evidence that using a “Solutions Manual” has occurred, he/she may take steps as described on the campus’ Office of Student Conduct website. If you have any questions about academic integrity or plagiarism, you are strongly encouraged to review the Fogelman College's Website on Academic Integrity.

Classroom or Online Behavior:

All participants in the course should be considerate of the other course participants and treat them (as well as their opinions) with respect. The class will operate under the assumption that any and all feedback offered is positive in nature and that the intentions of the person(s) providing feedback are strictly honorable. Insensitivity in this area will not be tolerated. If you have any questions about online communication, you should review the Fogelman College's Netiquette website.

Syllabus Changes:

The instructor reserves the right to make changes as necessary to this syllabus. If changes are necessitated during the term of the course, the instructor will immediately notify students of such changes both by individual email communication and posting both notification and nature of change(s) on the course bulletin board.

Student Services

Please access the FCBE Student Services webpage for information about:

- Students with Disabilities
- Tutoring and other Academic Assistance
- Advising Services for Fogelman Students
- Technical Assistance
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Topic of Discussion</th>
<th>Due Dates</th>
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<tbody>
<tr>
<td>1</td>
<td>8/27/2018 (Mon) to 9/2/2018 (Sun)</td>
<td>Introduction to the Course</td>
<td>All Assignments Due @11:59PM CST of Due Date</td>
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<tr>
<td></td>
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<td>Chapter 1: Accounting Information Systems: An Overview</td>
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<tr>
<td>3</td>
<td>9/10/2018 (Mon) to 9/16/2018 (Sun)</td>
<td>Chapter 3: Systems Documentation Techniques</td>
<td>Discussion 2 – Original Post Due 9/14, Replies Due 9/16 Revel End-of-Chapter Quiz (Chapter 3) Due 9/16</td>
</tr>
<tr>
<td>4</td>
<td>9/17/2018 (Mon) to 9/23/2018 (Sun)</td>
<td>Chapter 5: Fraud</td>
<td>Discussion 3 – Original Post Due 9/21, Replies Due 9/23 Revel End-of-Chapter Quiz (Chapter 5) Due 9/23 Case Study 1 – Due 9/23</td>
</tr>
<tr>
<td>Week</td>
<td>Dates</td>
<td>Chapter</td>
<td>Assignments</td>
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| Week 5    | 9/24/2018 (Mon) to 9/30/2018 (Sun) | Chapter 6: Computer Fraud and Abuse Techniques | Discussion 4 – *Original Post Due 9/28, Replies Due 9/30*  
Revel End-of-Chapter Quiz (Chapter 6) *Due 9/30*  
*Exam 1 (Chapters 1,2,3,5,6) Due 9/30* |
| Week 6    | 10/1/2018 (Mon) to 10/7/2018 (Sun) | Chapter 7: Control and Accounting Information Systems | Discussion 5 – *Original Post Due 10/5, Replies Due 10/7*  
Revel End-of-Chapter Quiz (Chapter 7) *Due 10/7*  
Case Study 2 – *Due 10/7* |
| **Fall Break 10/1-10/6** |                          |                  |                                                 |
| Week 7    | 10/8/2018 (Mon) to 10/14/2018 (Sun) | Chapter 8: Controls for Information Security | Discussion 6 – *Original Post Due 10/19, Replies Due 10/21*  
Revel End-of-Chapter Quizzes (Chapter 8 & 9) *Due 10/21*  
Case Study 3 – *Due 10/21* |
| **Fall Break 10/13-10/16** |                          |                  |                                                 |
| Week 9 | 10/22/2018 (Mon) to 10/28/2018 (Sun) | Chapter 10: Processing Integrity and Availability Controls | Discussion 7 *Original Post Due 10/26, Replies Due 10/28*  
Revel End-of-Chapter Quiz (Chapter 10) *Due 10/28* |
|--------|-------------------------------------|----------------------------------------------------------|----------------------------------------------------------|
| Week 10| 10/29/2018 (Mon) to 11/4/2018 (Sun) | Chapter 11: Auditing Computer-Based Information Systems | Discussion 8 – *Original Post Due 11/2, Replies Due 11/4*  
Revel End-of-Chapter Quiz (Chapter 11) *Due 11/4*  
*Exam 2 (Chapters 7-11) Due 11/4* |
| Week 11| 11/5/2018 (Mon) to 11/11/2018 (Sun) | Chapter 12: The Revenue Cycle: Sales to Cash Collections | Discussion 9 – *Original Post Due 11/9, Replies Due 11/11*  
Revel End-of-Chapter Quiz (Chapter 12) *Due 11/11*  
Case Study 4 – *Due 11/11* |
| Week 12| 11/12/2018 (Mon) to 11/18/2018 (Sun) | Chapter 13: The Expenditure Cycle: Purchasing to Cash Disbursements | Discussion 10 – *Original Post Due 11/16, Replies Due 11/18*  
Revel End-of-Chapter Quiz (Chapter 13) *Due 11/18* |
| Week 13 | Thanksgiving Holiday  
11/21–11/25  
11/19/2018 (Mon) to 11/25/2018 (Sun) | Chapter 16: General Ledger and Reporting System |
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<tr>
<td>Week 14</td>
<td>11/26/2018 (Mon) to 12/2/2018 (Sun)</td>
<td>Chapter 16 Continued &amp; Chapter 20: Introduction to Systems Development and Systems Analysis</td>
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<td>Discussion 11 – Original Post Due 11/30, Replies Due 12/2</td>
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<td></td>
<td>Revel End-of-Chapter Quiz (Chapter 16) Due 12/2</td>
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<td>Case Study 5 – Due 12/2</td>
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| Week 15 | Study Day 12/6  
12/3/2018 (Mon) to 12/6/2018 (Thu) | Chapter 20 Continued |
| | | Revel End-of-Chapter Quiz (Chapter 20) Due 12/6 |
| Final Exam Week | 12/7/2018 (Fri) to 12/13/2018 (Thu) | Exam 3 (Chapters 12,13,16,20) Due 12/13 |

**Disclaimer:** The instructor reserves the right to change this syllabus at any point in time to satisfy the objectives of the course.