Course Syllabus

ACCT 4020-001 – Accounting Information Systems (Hybrid)
Spring Term, 2019
3.0 Credit Hours

Instructor:  Dr. Nirmalee Raddatz
Office Phone: 901-678-4252
Classroom location and time: FCB 261, Mon 12:40 – 2:05 PM and Online
E-mail: nraddatz@memphis.edu
Office:  FCB 223
Office Hours: Mon 11:00 – 12:30 PM
            Wed 11:00 – 2:15 PM 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.

- QuickBooks Online: Level 1, Spring Edition ebook, trial software & eLab key Digital Delivery For Students (Enter the ITEM number in the search bar @ www.lablearning.com)
  ITEM:  1-64061-060-X
  Author: Pat Hartley

**Location of Course Materials:**

This is a hybrid course. You will be required to attend face-to-face classes and access the eCourseware website for all support course materials (PowerPoint slides, notes, news, etc.). You will need to set up a Pearson Revel account to complete end-of-chapter quizzes and access the eBook. You will also need to set up a Labyrinth Lab account to submit QuickBooks online assignments for grading. Additionally, you will also need to create a complimentary account with Intuit Education QuickBooks Online to complete all QuickBooks assignments. All exams and presentations will require you to attend class Mondays at FCB 261 12:40-2:05 PM.

**Quick Guide to Course Links:**

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

Revel with eBook access:
https://console.pearson.com/enrollment/m9jzat
  - 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.)

QuickBooks Online: Level 1, Spring 2019 Edition:

Accessing your QuickBooks Online trial subscription (Required to complete QB assignments):

Labyrinth Lab account access (Required to submit QB assignments for grading):
  Course Code: L216i5c2-20203

**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:

| In-Class Exams (3 Exams, 100 Points Each) | 300 |
| In-Class Presentation | 150 |
| In-Class Participation | 100 |
| Online Discussions (11 Discussions, 10 Points Each) | 110 |
| QuickBooks Online Assignments (200 Points Total) | 200 |
| Online Pearson Revel End-of-Chapter Quizzes (14 Quizzes, 10 Points Each) | 140 |
| **Total Points** | **1000** |
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>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>&gt;90 %</td>
<td>900 and above</td>
</tr>
<tr>
<td>B</td>
<td>80-89 %</td>
<td>800 - 899</td>
</tr>
<tr>
<td>C</td>
<td>70-79 %</td>
<td>700 - 799</td>
</tr>
<tr>
<td>D</td>
<td>60-69 %</td>
<td>600 - 699</td>
</tr>
<tr>
<td>F</td>
<td>&lt;60%</td>
<td>&lt;600</td>
</tr>
</tbody>
</table>

The above grading scale is final and **NOT** negotiable.

**Grading Structure**

**In-Class Presentation (150 Points)**

Each student will give an individual presentation to the class during the semester. Presentations should be a minimum of 15 minutes long but no longer than 20 minutes on a topic of your choosing that relates to a current technology issue. The topic should not be a reiteration of something already covered in a lecture, but rather it should introduce a new concept or issue. Students will sign-up for a presentation slot at the beginning of the semester. Students may choose the form of their presentations (e.g., slide deck, hands-on tutorial, video, in-class exercise, etc). Presentations will be graded according to the rubric posted on eCourseware. **If you are not present for your presentation, you cannot make it up unless you are on a school-sanctioned trip or have a medical excuse with a valid doctor’s letter.**

**In-Class Participation (100 Points)**

Classroom learning is a group effort. The more everyone participates, the more everyone learns... I expect all students to attend class each day and actively participate in the discussions and in-class assignments. Every Monday students will give their presentations. You will receive points for each presentation evaluation (Total of 25 evaluations for 100 points). As long as you make a serious attempt and are present to turn in the evaluation, you will receive the full points for that
day’s presentations. **If you are not present, you cannot make up participation points unless you are on a school-sanctioned trip or have a medical excuse with a valid doctor’s letter.**

**Online Discussions (11 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.

**QuickBooks Online Lab Assignments (200 points total)**

QuickBooks Online Lab Assignments allow students to learn the essentials of QuickBooks Online (QBO) while reviewing their understanding of financial accounting and reporting. Students will complete all assignments using a QuickBooks Online trial subscription while submitting assignments on Labyrinth eLab for grading based on a percentage scale. For the purpose of this class, we will be completing chapters 2-6. All assignments will be graded collectively (200 points total) based on percentage. Each student must complete the previous chapter’s assignments before attempting the next chapter’s assignments. Students are allowed 3 attempts to each lab assignment. Only the highest attempt will be counted towards your grade. See the tentative schedule for all due dates.

**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.

**In-Class Exams (3 Exams, 100 points each)**

Exams will comprise 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:**

Email to my University of Memphis email address is how you may communicate with me. You should not, under any circumstances, use eCourseware's email function. I will communicate using email, as well, and I will always try to respond to email within 24 hours.

You must always follow these guidelines when drafting an email:

1. Use a proper salutation. Do not use “Hello,” “Hey,” “Hi,” “Good morning,” “Good afternoon,” “Good evening,” or other informal salutations. Addressing the recipient by name (if known) is preferred. Type the recipient's title (“Dr.”, “Mr.”, “Mrs.”, “Ms.” etc.) and the recipient's last name, followed by a comma, colon, or hyphen. You should never use the recipient's first name unless you have express permission to do so. If you are uncertain which title to use, it is safe to use the title in the recipient's signature block if the recipient has previously emailed you. For professors, use the titles “Dr.” or “Professor” followed by the recipient's last name. If you do not know the name of the
person you are writing to, use the salutation “Dear Sir or Madam:” or “To whom it may concern:"

2. Introduce yourself in the first paragraph. Explain who you are and why you are writing. When writing to a professor, also explain which class and section you are in. This introduction should be in the first sentence or two of your email. The following is a list of inappropriate reasons for writing an email to me:

a. You should not email me about an assignment on the day that an assignment is due. I will not respond to these emails because it encourages procrastination.

b. You should not email me asking that a deadline be changed, nor should you email me to ask whether you can make up an assignment. The syllabus explains which assignments you can make up and which assignments you cannot make up. I will not change this policy, even for unexpected events. All course deliverables are available well before their deadlines so no unexpected event should prevent you from completing them.

c. You should not email me about your grade. Using your gradebook on eCourseware and the syllabus explanation of deliverables, you can determine your own standing in the course. You should not email me at the end of the semester asking for a higher grade or for special extra credit to raise your grade. I will not raise grades for any reason. You can earn a higher grade by working more diligently during the semester.

3. Use formal language. Use complete sentences and polite phrasing. Never write emails as you would write text messages. Avoid slang, contractions, emoticons and emojis, profanity, jokes, accusations, and rude or offensive language.

4. Use a proper form of closing. Examples of potential closings include: “Sincerely,” “Respectfully,” or “Your student,” (if emailing a professor) followed by your full name and job title or other signature (if you have one).

5. Proofread your message for content, spelling, and grammar. Do not rely on your email service's spelling or grammar checker. Reading your email aloud or asking someone to proofread it is a great way to catch any typos, mistakes, or unclear phrases.

For additional information regarding proper email etiquette, please review the [Fogelman College Netiquette Guide](#).

Attendance:

For University of Memphis attendance policies including guidelines for adding or dropping classes, please reference the Undergraduate Catalog's document on [Class Attendance](#). 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
### ACCT 4020-001 Tentative Class Schedule:

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic of Discussion</th>
<th>Due Dates</th>
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<tbody>
<tr>
<td><strong>Week 1</strong></td>
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| 1/14/2019 (Mon) Face-to-Face | Introduction to the Course  
AIS Textbook Chapter 1: Accounting Information Systems: An Overview | Student Sign-up for in-class presentations *Mon 1/14* |
| 1/16/2019 (Wed) Online/No Class |                                                                                      |                                                                           |
| **Week 2**    |                                                                                      |                                                                           |
| MLK Day Holiday 1/21/2019 (Mon) No Class | AIS Textbook Chapter 2: Overview of Transaction Processing and Enterprise Resource Planning Systems  
QBO Chapter 1: Getting Started with QuickBooks Online  
QBO Chapter 2: Setting Up a New Company File | Discussion 1: Introduction *Original Post Due 1/25, Replies Due 1/27*  
Revel End-of-Chapter Quizzes (Chapter 1 & 2) *Due 1/27* |
| Week 3 | 1/28/2019 (Mon) | AIS Textbook Chapter 3: Systems Documentation Techniques  
QBO Chapter 1 Continued: Getting Started with QuickBooks Online  
QBO Chapter 2 Continued: Setting Up a New Company File | In-Class Presentations Mon 1/28  
Discussion 2 – Original Post Due 2/1, Replies Due 2/3  
Revel End-of-Chapter Quiz (Chapter 3) Due 2/3 |
| 1/30/2019 (Wed) | | |
| Week 4 | 2/4/2019 (Mon) | AIS Textbook Chapter 5: Fraud  
QBO Chapter 1 Continued: Getting Started with QuickBooks Online  
QBO Chapter 2 Continued: Setting Up a New Company File | In-Class Presentations Mon 2/4  
Discussion 3 – Original Post Due 2/8, Replies Due 2/10  
Revel End-of-Chapter Quiz (Chapter 5) Due 2/10  
QuickBooks Lab Assignments (Chapter 2) Due 2/10 |
| 2/6/2019 (Wed) | | |
| Week 5 | 2/11/2019 (Mon) | AIS Textbook Chapter 6: Computer Fraud and Abuse Techniques  
QBO Chapter 3: Working with Customers | In-Class Presentations Mon 2/11  
Discussion 4 – Original Post Due 2/15, Replies Due 2/17  
Revel End-of-Chapter Quiz (Chapter 6) Due 2/17 |
<p>| 2/13/2019 (Wed) | | |</p>
<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Event/Assignment</th>
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<tbody>
<tr>
<td>Week 6</td>
<td>2/18/2019 (Mon) Face-to-Face</td>
<td>AIS Textbook Chapter 7: <em>Control and Accounting Information Systems</em>&lt;br&gt;QBO Chapter 3 Continued: <em>Working with Customers</em>&lt;br&gt;<em>In-Class Exam 1 (Chapters 1,2,3,5,6), Mon 2/18</em>&lt;br&gt;Discussion 5 – <em>Original Post Due 2/22, Replies Due 2/24</em>&lt;br&gt;Revel End-of-Chapter Quiz (Chapter 7) <em>Due 2/24</em></td>
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<tr>
<td></td>
<td>2/20/2019 (Wed) Online/No Class</td>
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<tr>
<td>Week 7</td>
<td>2/25/2019 (Mon) Face-to-Face</td>
<td>AIS Textbook Chapter 8: <em>Controls for Information Security</em>&lt;br&gt;QBO Chapter 3 Continued: <em>Working with Customers</em>&lt;br&gt;<em>In-Class Presentations Mon 2/25</em>&lt;br&gt;Revel End-of-Chapter Quiz (Chapter 8) <em>Due 3/3</em>&lt;br&gt;QuickBooks Lab Assignments (Chapter 3) <em>Due 3/3</em></td>
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<tr>
<td></td>
<td>2/27/2019 (Wed) Online/No Class</td>
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<tr>
<td>Week 8</td>
<td><strong>Fall Break 3/4-3/10</strong>&lt;br&gt;3/4/2019 (Mon) No Class</td>
<td>AIS Textbook Chapter 9: <em>Confidentiality and Privacy Controls</em>&lt;br&gt;QBO Chapter 4: <em>Working with Vendors</em>&lt;br&gt;<em>No Class Mon 3/4</em></td>
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<tr>
<td></td>
<td>3/6/2019 (Wed) Online/No Class</td>
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</tbody>
</table>
| Week 9 | 3/11/2019 (Mon) Face-to-Face | AIS Textbook Chapter 10: *Processing Integrity and Availability Controls* | In-Class Presentations *Mon 3/11*
Discussion 6 – *Original Post Due 3/15, Replies Due 3/17*
Revel End-of-Chapter Quizzes (Chapter 9 &10) *Due 3/17*
QuickBooks Lab Assignments (Chapter 4) *Due 3/17*

| 3/13/2019 (Wed) Online/No Class | QBO Chapter 4 Continued: *Working with Vendors* | |

| Week 10 | 3/18/2019 (Mon) Face-to-Face | AIS Textbook Chapter 11: *Auditing Computer-Based Information Systems* | In-Class Presentations *Mon 3/18*
Discussion 7 *Original Post Due 3/22, Replies Due 3/24*
Revel End-of-Chapter Quizzes (Chapter 11) *Due 3/24*

| 3/20/2019 (Wed) Online/No Class | QBO Chapter 5: *Banking and Credit Card Transactions* | |

| Week 11 | 3/25/2019 (Mon) Face-to-Face | AIS Textbook Chapter 12: *The Revenue Cycle: Sales to Cash Collections* | In-Class Exam 2 *(Chapters 7-11), Mon 3/25*
Discussion 8 *Original Post Due 3/29, Replies Due 3/31*
Revel End-of-Chapter Quiz (Chapter 12) *Due 3/31*

<p>| 3/27/2019 (Wed) Online/No Class | QBO Chapter 5 Continued: <em>Banking and Credit Card Transactions</em> | |</p>
<table>
<thead>
<tr>
<th>Week 12</th>
<th>Date</th>
<th>Event</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>4/1/2019 (Mon)</td>
<td>Face-to-Face</td>
<td>AIS Textbook Chapter 13: <em>The Expenditure Cycle: Purchasing to Cash Disbursements</em></td>
</tr>
<tr>
<td></td>
<td>4/3/2019 (Wed)</td>
<td>Online/No Class</td>
<td>QBO Chapter 5 Continued: <em>Banking and Credit Card Transactions</em></td>
</tr>
<tr>
<td>Week 13</td>
<td>4/8/2019 (Mon)</td>
<td>Face-to-Face</td>
<td>AIS Textbook Chapter 16: <em>General Ledger and Reporting System</em></td>
</tr>
<tr>
<td></td>
<td>4/10/2019 (Wed)</td>
<td>Online/No Class</td>
<td>QBO Chapter 6: <em>All in a Day's Work!</em></td>
</tr>
<tr>
<td>Week 14</td>
<td>4/15/2019 (Mon)</td>
<td>Face-to-Face</td>
<td>AIS Textbook Chapter 20: <em>Introduction to Systems Development and Systems Analysis</em></td>
</tr>
<tr>
<td></td>
<td>4/17/2019 (Wed)</td>
<td>Online/No Class</td>
<td>QBO Chapter 6 Continued: <em>All in a Day's Work!</em></td>
</tr>
</tbody>
</table>
| Week 15 | 4/22/2019 (Mon) Face-to-Face | Exam Review | In-Class Presentations *Mon 4/22*
QuickBooks Lab Assignments (Chapter 6) *Due 4/22*

| 4/24/2019 (Wed) Online/No Class | QBO Chapter 6 Continued: *All in a Day's Work!* | |

| Final Exam | 5/1/2019 (Wed) Face-to-Face | 10:00 AM To 12:00 PM | *Final Exam (Chapters 12, 13, 16, & 20)* |

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