

**The University of Texas at Arlington
College of Business, Department of Accounting
ACCT 5315 Accounting Systems Analysis
Summer 2018**

INSTRUCTOR: Dr. S. Cherie Henderson **PHONE:** 817-272-3031 (Voice)
OFFICE: COBA 426 **E-MAIL:** chenderson@uta.edu *
FACULTY PROFILE: <https://www.uta.edu/profiles/sandra-henderson>
OFFICE HOURS: T/TH 4:00 – 5:00 pm; Other times by appointment

* Preferred method of contacting me.

SECTION INFORMATION:

Section 001, Tuesday and Thursday 8:00 – 10:20 pm, COBA Room 152

DESCRIPTION OF COURSE CONTENT: Analysis and design of business processes. Includes coverage of control concepts, audit trails, and the uses of information technology. Emphasizes the role of accounting in collecting, storing, and communicating information for management planning and control. Prerequisites: ACCT 5302 with a grade of C or higher.

STUDENT LEARNING OUTCOMES:

This course is an introduction to accounting systems, business processes, controls, and strategy. At the end of this course, you will be able to:

- Articulate the role of both accountants and accounting information systems in organizations
- Design typical business processes in organizations.
- Explain how information technology can be used to improve organizational efficiency and effectiveness.
- Design and create databases for accounting systems.
- Evaluate an organization's internal control and provide proper suggestions.
- Answer CPA/CMA/CISA exam questions in the information systems area.
- Improve your team-building, presentation, and communication skills.
- Apply this knowledge as a foundation for life-long learning with technology and systems

REQUIRED TEXTBOOK AND OTHER COURSE MATERIALS:

Required: Romney and Steinbart, *Accounting Information Systems*, 14th Edition, Pearson Prentice Hall, 2017. ISBN: 978-0-13-447402-1

Textbook companion website:

https://media.pearsoncmg.com/ph/bp/bp_harrison_BP/romney_ais14e/romneystudentresources14e.html

An electronic version of the textbook is available through the publisher's website at

<http://www.mypearsonstore.com/bookstore/accounting-information-systems-subscription-9780134475639?xid=PS&D>

Scantrons: One form 882-E scantron will be needed for each exam. Please bring 3 original 882-E (note: I will not accept wrinkled, creased forms, or substitute forms) scantron forms by June 12. **Do not** put your name on the forms. Instead, wrap a piece of paper with your name on it around your forms.

IMPORTANT DATES:

June 5	First class day
June 22	Census date
July 20	Last day to drop (before 4:00 pm)
July 26	Last class day
July 31	Final Exam

COURSE WEBSITE: The course page on the UTA Blackboard system (<https://elearn.uta.edu>) will be the official website for this class. All course information including the syllabus, schedule, course materials, quizzes, grades, and announcements will be posted to this site.

GRADING: Your semester grade will be based on the following:

Exams (2 @ 100 points)	200	Grading Scale:
Comprehensive Final Exam	150	A - 405 and above
Database Assignment	20	B - 360 - 405
Excel Assignment	20	C - 315 - 360
General Ledger Assignment	30	D - 270 – 315
Internal Control Case	10	F - under 270
Tableau Assignment	<u>20</u>	
Total Available Points	<u>450</u>	

Letter grades will be based on the total points as shown above. Letter grades will not be based upon the percentage of points earned to total points.

Grades: Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels; see “Student Support Services,” below.

No grade information will be released by phone or e-mail. All grade information will be posted on Blackboard. I WILL NOT, under any circumstances, discuss grades via phone or e-mail.

Expectations for Out-of-Class Study: Beyond the time required to attend each class meeting, students enrolled in this course should expect to spend at least an additional 9 -12 hours per week of their own time in course-related activities, including reading required materials, completing assignments, preparing for exams, and taking quizzes, etc.

Grade Grievances: Any appeal of a grade in this course must follow the procedures and deadlines for grade-related grievances as published in the current undergraduate catalog at <http://catalog.uta.edu/academicregulations/grades/#undergraduatetext>.

MAJOR ASSIGNMENTS AND EXAMS:**Individual Assignments:**

- **Database Assignment:** This assignment is intended for you to gain hands-on experience with MS Access and learn how to build a database and extract information from it. More details will be posted on Blackboard.
- **Excel Assignment:** This assignment is designed to review basic Excel skills and to advance to more intermediate skills. More details will be posted on Blackboard.
- **Internal Control Case:** This assignment is intended to provide insight into a real-world fraud case.

- **General Ledger Assignment:** This assignment is intended to give you practical experience using an accounting software system. More details will be posted on Blackboard.
- **Tableau Assignment:** This assignment is intended to give you to gain hands-on experience with data visualization software. More details will be posted on Blackboard.

Important Notice: The above four assignments are designed to be *individual* assignments. As such, they should be done *independently*. You should take the process from start to finish by yourself for the best learning experience. If you still choose to work with someone, you must make sure you are doing and turning in your own work. Anyone who violates this rule will be handled in accordance with the university regulations dealing with *academic dishonesty*.

Exams: Exams will be based on ***all materials*** presented in class, including readings, discussions, and textbook materials. Objective questions, short answer, and problems may be used.

On exam days **DO NOT** put any bags on the tables after you enter the classroom as there will be exams already on the tables. You will need to put your backpacks, other bags, and books (i.e., all of your belongings) at the side or back of the classroom before entering the rows. This includes your phone which ***must be turned off***. Smart watches must also be put away before taking the exam. If your phone or other device rings or generates any other noise during the exam, I may pick up your exam and ask you to leave the room. You are only allowed to have the exam, pencils, erasers, and/or pens at your assigned seat during exams; pencil cases must be left in your bag.

If you have to miss an exam, it is your responsibility to discuss your situation with me *before* the exam starts if not an emergency. For reasons that are *not emergency* related, verifiable documents must be submitted and the exam has to be taken before the scheduled exam date. In the case of an emergency, verifiable written documents must be submitted in order to obtain approval for arranging a makeup exam. For an absence to be excused; thereby allowing you to either take the exam early or a makeup exam after the exam date, it must be the result of unavoidable or serious circumstances (e.g., illness that requires you to go to a doctor, death in the family, accidents, or work (in some cases)). A flat tire, car trouble, no baby sitter, tired, allergies, colds, family problems, vacations or similar out of town trips, etc., are not eligible for “excused absence” status. If you miss an exam without being excused, you will receive a zero for that exam.

ATTENDANCE: At The University of Texas at Arlington, taking attendance is not required. Rather, each faculty member is free to develop his or her own methods of evaluating students’ academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, I expect you to attend all classes. I will use a seating chart to record student attendance, but there is not an attendance component *per se* in calculating course grades. More than three absences during the semester are considered excessive and may impact the grade you receive in the class. Noticeable tardiness and leaving early are bad habits and will count as an absence if they occur routinely. If you are late, let me know so I can mark you present. Please let me know if you have an unavoidable problem with getting to class on time.

MAKE-UP SESSIONS FOR CANCELED CLASSES: If a scheduled class is canceled by the University, we will generally hold a make-up session either on-line at the regularly scheduled time or on the first available Saturday following the canceled class. If a make-up session is necessary, details will be posted on Blackboard as an announcement.

ASSISTANCE: I enjoy working with students. Please feel free to stop by during office hours or make an appointment.

COMMUNICATION: I'm not always in my office every day, so I check my e-mail frequently and encourage you to use e-mail to contact me with questions or problems. I can usually answer questions quickly and easily via e-mail. I may also send you messages or instructions throughout the semester, so you will be responsible for checking your UTA e-mail. When communicating via e-mail, **be sure to include the course number in the subject line** and your name at the end of the e-mail. I may not respond to e-mails in which I cannot readily identify the student.

CLASSROOM ETIQUETTE: Please be on time as class starts at the designated time. Once you are in class, please stay in class for the entire time. Do not leave early and avoid disruptions with breaks during class. Your presence in class is appreciated and beneficial. Do not disrupt the ability of others to listen, learn, and ask questions. Sleeping, reading, or doing work not related to class, and talking unrelated to the discussion will not be tolerated. Excessive talking to each other in the classroom is rude and distracting to the professor and fellow students. Students causing such distractions will be asked to leave the classroom. Do not use your cell phone or other device for texting, tweeting, surfing, or game playing in class. Remove all headphones—wired or wireless. ***If you use a laptop, tablet, or other device for your textbook or note taking, please do not surf the Web, check your e-mail, play games or any other activity not directly related to the class as it may be distracting to your classmates.*** Complaints from classmates may mean that you cannot use your device during class.

DROP POLICY: Students may drop or swap (adding and dropping a class concurrently) classes through self-service in MyMav from the beginning of the registration period through the late registration period. After the late registration period, students must see their academic advisor to drop a class or withdraw. Undeclared students must see an advisor in the University Advising Center. Drops can continue through a point two-thirds of the way through the term or session. It is the student's responsibility to officially withdraw if they do not plan to attend after registering. **Students will not be automatically dropped for non-attendance.** Repayment of certain types of financial aid administered through the University may be required as the result of dropping classes or withdrawing. For more information, contact the Office of Financial Aid and Scholarships (<http://web.uta.edu/aao/fao/>).

DISABILITY ACCOMMODATIONS: UT Arlington is on record as being committed to both the spirit and letter of all federal equal opportunity legislation, including *The Americans with Disabilities Act (ADA)*, *The Americans with Disabilities Amendments Act (ADAAA)*, and *Section 504 of the Rehabilitation Act*. All instructors at UT Arlington are required by law to provide “reasonable accommodations” to students with disabilities, so as not to discriminate on the basis of disability. Students are responsible for providing the instructor with official notification in the form of a **letter certified** by the Office for Students with Disabilities (OSD). Only those students who have officially documented a need for an accommodation will have their request honored. Students experiencing a range of conditions (Physical, Learning, Chronic Health, Mental Health, and Sensory) that may cause diminished academic performance or other barriers to learning may seek services and/or accommodations by contacting: **The Office for Students with Disabilities, (OSD)** www.uta.edu/disability or calling 817-272-3364. Information regarding diagnostic criteria and policies for obtaining disability-based academic accommodations can be found at www.uta.edu/disability.

Counseling and Psychological Services (CAPS) www.uta.edu/caps/ or calling 817-272-3671 is also available to all students to help increase their understanding of personal issues, address mental and behavioral health problems and make positive changes in their lives.

NON-DISCRIMINATION POLICY: *The University of Texas at Arlington does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disabilities, genetic information, and/or veteran status in its educational programs or activities it operates. For more information, visit uta.edu/eos.*

TITLE IX POLICY: The University of Texas at Arlington (“University”) is committed to maintaining a learning and working environment that is free from discrimination based on sex in accordance with Title IX of the Higher Education Amendments of 1972 (Title IX), which prohibits discrimination on the basis of sex in educational programs or activities; Title VII of the Civil Rights Act of 1964 (Title VII), which prohibits sex discrimination in employment; and the Campus Sexual Violence Elimination Act (SaVE Act). Sexual misconduct is a form of sex discrimination and will not be tolerated. *For*

information regarding Title IX, visit www.uta.edu/titleIX or contact Ms. Jean Hood, Vice President and Title IX Coordinator at (817) 272-7091 or jmhood@uta.edu.

ACADEMIC INTEGRITY: Students enrolled all UT Arlington courses are expected to adhere to the UT Arlington Honor Code:

I pledge, on my honor, to uphold UT Arlington's tradition of academic integrity, a tradition that values hard work and honest effort in the pursuit of academic excellence.

I promise that I will submit only work that I personally create or contribute to group collaborations, and I will appropriately reference any work from other sources. I will follow the highest standards of integrity and uphold the spirit of the Honor Code.

UT Arlington faculty members may employ the Honor Code in their courses by having students acknowledge the honor code as part of an examination or requiring students to incorporate the honor code into any work submitted. Per UT System *Regents' Rule* 50101, §2.2, suspected violations of university's standards for academic integrity (including the Honor Code) will be referred to the Office of Student Conduct. Violators will be disciplined in accordance with University policy, which may result in the student's suspension or expulsion from the University. Additional information is available at <https://www.uta.edu/conduct/>.

ELECTRONIC COMMUNICATION: UT Arlington has adopted MavMail as its official means to communicate with students about important deadlines and events, as well as to transact university-related business regarding financial aid, tuition, grades, graduation, etc. All students are assigned a MavMail account and are responsible for checking the inbox regularly. There is no additional charge to students for using this account, which remains active even after graduation. Information about activating and using MavMail is available at <http://www.uta.edu/oit/cs/email/mavmail.php>.

CAMPUS CARRY: Effective August 1, 2016, the Campus Carry law (Senate Bill 11) allows those licensed individuals to carry a concealed handgun in buildings on public university campuses, except in locations the University establishes as prohibited. Under the new law, openly carrying handguns is not allowed on college campuses. For more information, visit <http://www.uta.edu/news/info/campus-carry/>

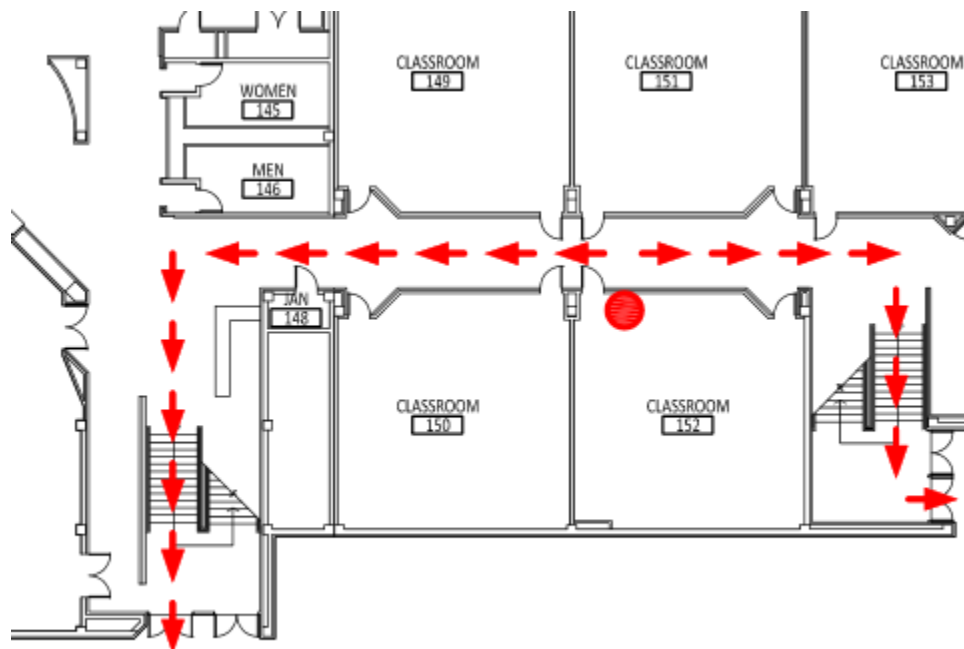
STUDENT FEEDBACK SURVEY: At the end of each term, students enrolled in face-to-face and online classes categorized as “lecture,” “seminar,” or “laboratory” are directed to complete an online Student Feedback Survey (SFS). Instructions on how to access the SFS for this course will be sent directly to each student through MavMail approximately 10 days before the end of the term. Each student's feedback via the SFS database is aggregated with that of other students enrolled in the course. Students' anonymity will be protected to the extent that the law allows. UT Arlington's effort to solicit, gather, tabulate, and publish student feedback is required by state law and aggregate results are posted online. Data from SFS is also used for faculty and program evaluations. For more information, visit <http://www.uta.edu/sfs>.

FINAL REVIEW WEEK: for semester-long courses, a period of five class days prior to the first day of final examinations in the long sessions shall be designated as Final Review Week. The purpose of

this week is to allow students sufficient time to prepare for final examinations. During this week, there shall be no scheduled activities such as required field trips or performances; and no instructor shall assign any themes, research problems or exercises of similar scope that have a completion date during or following this week *unless specified in the class syllabus*. During Final Review Week, an instructor shall not give any examinations constituting 10% or more of the final grade, except makeup tests and laboratory examinations. In addition, no instructor shall give any portion of the final examination during Final Review Week. During this week, classes are held as scheduled. In addition, instructors are not required to limit content to topics that have been previously covered; they may introduce new concepts as appropriate.

EMERGENCY EXIT PROCEDURES:

Should we experience an emergency event that requires us to vacate the building, students should exit the room and move toward the nearest exit. For the College of Business classroom 52, the nearest exit is located to the left or right and up the stairs. When exiting the building during an emergency, one should never take an elevator but should use the stairwells. Faculty members and instructional staff will assist students in selecting the safest route for evacuation and will make arrangements to assist handicapped individuals.



As the instructor for this course, I reserve the right to adjust this syllabus in any way that serves the educational needs of the students enrolled in this course.

—S. Cherie Henderson

ACCT 5315
TENTATIVE CLASS SCHEDULE
SUMMER 2018

DATE	CHAPTER	TOPIC	Assignments Due (11:59 pm)
5-Jun	1 2	Introduction Accounting Information Systems: An Overview Overview of Transaction Processing and Enterprise Resource Planning Systems	
7-Jun	5	Data Analytics and Visualization Computer Fraud	Excel Assignment (Sun. 6/10)
12-Jun	5 6	Computer Fraud Computer Fraud and Abuse Techniques	
14-Jun	7	Control and Accounting Information Systems	
19-Jun	8	Controls for Information Security	IC Case (Tue. 06/19)
21-Jun	9 10	Confidentiality and Privacy Controls Processing Integrity and Availability Controls	
26-Jun		Exam 1 (Chapters 1, 2, 5-10, Data Analytics and Visualization)	
28-Jun	3	Systems Documentation Techniques	Tableau Assign. (Sun. 7/1)
3-Jul	12	The Revenue Cycle: Sales to Collections	
4-Jul		Independence Day Holiday	
5-Jul	12 13	The Revenue Cycle: Sales to Collections The Expenditure Cycle: Purchasing to Cash Disbursements	
10-Jul	13 16	The Expenditure Cycle: Purchasing to Cash Disbursements General Ledger and Reporting Cycle	
12-Jul	14 15	The Production Cycle The Human Resources Management and Payroll Cycle	GL Assignment (Sun. 7/15)
17-Jul		Exam 2 (Chapters 3, 12-16)	
19-Jul	4	Relational Databases Last Day to Drop (by 4:00 pm)	
24-Jul	17	Database Design Using the REA Data Model	
26-Jul	18 19	Implementing an REA Model in a Relational Database Special Topics in REA Modeling	DB Assignment (Sun., 7/29)
31-Jul		Final Exam (Comprehensive)	

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