

Spring 1-2004

# ACCT 310.01: Accounting Information Systems

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## **Course Policies**

**Exams** - It is my policy not to administer make-up exams or early exams except in extreme circumstances. Work and being out of town are not considered extreme circumstances. I try to abide by the syllabus exam dates if at all possible. We often do not have the class time to review the specifics of the graded exams, but you may come by my office to view and discuss your exam any time during the semester.

**Lab Days** - Lab days are days where part or all of the class period will be devoted to free lab time. I will be present in the lab (or classroom) to assist students with the projects that they are working on. Attendance at labs is strongly encouraged

**Blackboard & Email**— This course is administered using Blackboard course management software. Blackboard is password-protected and can be accessed via any Internet browser. The Blackboard system uses the students' University email accounts. It is the students' responsibility to set up their University email accounts so that messages are directed to the desired location (e.g., Hotmail, Yahoo mail, etc.). Most of the course materials will be posted on Blackboard. Some assignments may be submitted via Blackboard when so designated.

**Student Responsibilities** - You have five primary responsibilities: (1) prepare for class, (2) actively participate in class discussions and exercises, (3) monitor your progress in the course, (4) seek out help on projects from Dr. Herron or Thaetra (SUA only), and (5) meaningfully contribute to group activities.

When you come to class, you should have read the text chapter or other reading assignments. You should also check the announcements posted on Blackboard about 24 hours prior to class. I also will make announcements via email, so check your email regularly.

In the past, it has not been my policy to provide opportunities for "extra credit" assignments.

**Students With Disabilities** - If you have a disability for which you would like accommodations, please contact me in the privacy of my office during the first week of class. I will make every effort to facilitate your needs.

**Academic misconduct** - Academic misconduct will result in a grade of "F" in the course. Academic misconduct includes, but is not limited to,

- utilizing a previous student's graded materials from this or other courses
- utilizing your own graded materials from another course without my prior consent
- plagiarism
- obtaining portions of pre-written papers from any source (including Internet)
- misconduct during an exam
- facilitating academic dishonesty
- and other items cited in the Student Conduct Code.

I also retain all exam materials, and your taking exam materials outside of the classroom for any length of time is considered academic misconduct.

*Course syllabus and schedule are subject to change at instructor discretion.*

## **Objectives & Prerequisites**

The objective of this course is to provide a broad overview of information systems issues and practices as they relate to the accounting profession. Given the dynamic nature of technology, the focus will be on giving students learning tools to apply as technology changes in the future. .

*This course is not focused on reviewing or using accounting software, though one project will require the use of Great Plains Dynamics software. This software is packaged with one of the required materials (see below).*

Junior status in the business school and BADM 202 are the published prerequisites for this course. All others must get consent of instructor. This course is required for all accounting option students. It also is listed in a basket of courses IS option students may take.

## **Required Materials**

- *Systems Understanding Aid, 5th ed.,* by Arens & Ward, Armond Dalton Publishers
- *Computerized Accounting Using Great Plains Dynamics, 2nd ed.,* by Arens & Ward, Armond Dalton Publishers
- Readings available periodically by download from Blackboard
- Three new blank, formatted disks
- An active email account
- A Blackboard account (provided in class)
- Availability of a computer with Internet access, printing capability, and the capability to read Word, Power Point, and .pdf files.

## **Projects**

**SUA** - The *Systems Understanding Aid* (SUA) is a manual practice set that you will complete almost entirely outside of class. This project is done individually. Information on this project will be distributed in class.

**Dynamics** - *Computerized Accounting Using Great Plains Dynamics* (CA) is an introduction to using an accounting software package. After being introduced to the software, you will complete transactions similar to the manual SUA using the software. This project is done individually. More information about the project will be distributed in class.

**Research Presentation and Paper** – Students will be grouped with 2-3 other students and assigned a research topic relevant to accounting and information systems. More information about the research project will be distributed in class.

**Other Assignments** -- Throughout the semester, students will complete various exercises that will be collected and graded. The total course points will fluctuate depending on the points eventually allocated to these other assignments.

**Mission of the School of Business Administration:** *The faculty and staff of the School of Business Administration at the University of Montana - Missoula are committed to excellence in innovative experiential learning and professional growth through research and service.*

## **Grading**

Grades are assigned generally following the 90%, 80%, etc. scale without a curve, based on the total number of points available as of the end of the course. Extra credit is not available.

Students' mastery of the course material will be assessed primarily through projects, exams, and other assignments. Points are allocated to each of these items as follows:

Projects:		
	Systems Understanding Aid (SUA) – individual	100
	Computerized Accounting Using Dynamics (Dynamics) – individual	100
	Research presentation and paper – group	100
Exams:		
	Exam 1 – Module 1	100
	Exam 2 – Module 2	100
	Final Exam – Research topics (1/3) and comprehensive material (2/3)	100
Other Assignments		<u>25-50</u>
	TOTAL POINTS	<u>625-650</u>

## **Incompletes, Drops, and Grading Options -**

- **Incompletes** are not given except in extreme circumstances that are serious and unavoidable by the student.
- Students required (or allowed) to complete this course for their major must take the course for a traditional letter grade. Thus, accounting and IS students cannot take this course P/F. If this course is not required (or allowed) for your major, you may take the course **pass/fail** if you choose this grading option **before the first exam**. I make no exceptions to this policy.
- Students wanting to **audit** the course must be registered with "audit" status no later than **February 13<sup>th</sup>** according to University policy.
- The last day to **drop** the course is **March 9<sup>th</sup>**. After that date, a petition is required. I abide by University and departmental policy and do not approve petitions to drop after the drop date unless you document justification as required by the University. Very limited circumstances are permitted for petitioning, and these circumstances *do not include poor academic performance or its consequences*. Please note that University Policy forbids dropping a class -- for any reason -- after the last class day.

## Tentative Schedule

*This is a rough outline of the course topics. This will be modified as the course progresses.*

### Module 1 – Understanding and Documenting Business Processes

T	1/27	Introduction to AIS
R	1/29	Revenue Simulation & Introduction to SUA
T	2/3	SUA Lab (meet in 201)
R	2/5	Documentation – <b>SUA #1 due</b>
T	2/10	Documentation
R	2/12	Purchases & Other Cycles – <b>SUA #2 due</b>
T	2/17	SUA Lab (meet in 201)
R	2/19	Student Work Day
T	2/24	Review and Wrap-Up – <b>SUA #3 due</b>
R	2/26	<b>EXAM 1</b>

### Module 2 – Internal Control and Computer Issues

T	3/2	Internal Controls
R	3/4	Introduction to Dynamics (meet in 213)
T	3/9	Internal Controls
R	3/11	Dynamics Lab (meet in 213)
T	3/16	Sarbanes-Oxley – <b>Dynamics #1 due</b>
R	3/18	Dynamics Lab (meet in 213)
T	3/23	Computer Issues and Controls
R	3/25	Dynamics Lab (meet in 213)
SPRING BREAK – lab closed		
T	4/6	Computer Fraud – <b>Dynamics #2 due</b>
R	4/8	Review & Wrap-Up
T	4/13	<b>EXAM 2</b>

### Module 3 – Current Topics

R 4/15 Intro to Student Research Projects

T 4/20 Group meeting in class

R 4/22 Group meeting in class – Outline & bibliography due

T 4/27 Group presentations

R 4/29 Group presentations

T 5/4 Student Work Day

R 5/6 Group presentations –,Papers due

W 5/12 Final Exam -- 1:10-3:10