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ACTG 321.01: Accounting Information Systems I

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ACTG 321: Accounting Information Systems I (CRN 34266)

3 credits

Spring 2024



Instructor: Alexa Rauser, CPA
GBB 341
alexa.rauser@mso.umt.edu

Course section: TR 9:30 – 10:50am, GBB L09

Office hours: TR 11:00am – 12:00pm, 3:30-4:00pm (In Person)
And by appointment

Course website: <https://moodle.umt.edu/>

I check email regularly and will try to return all emails sent during the day Monday-Friday within 24 hours. I will do my best to return your emails on the weekend. My office hours are listed above, but I can meet with you at other times during the week if you have a conflict. Please email me in advance and we can schedule a time to meet.

Course Description

Offered autumn. Prereq., junior standing in Business. Provides thorough understanding of business processes, risks, and internal controls. Computer applications may be used to demonstrate concepts.

Mission Statements and Assurance of Learning

The College of Business (COB) at the University of Montana creates transformative, integrated, and student-centric learning experiences, propelling our students to make immediate and sustained impact on business and society. We nurture our students' innate work ethic to develop confident problem solvers and ethical decision makers. We pursue thought leadership and collectively create opportunities for a better life for our students, faculty, and staff.

COB Core Values:

- Students first: We educate the whole person
- Experiential learning: We create experiences that matter
- Thought leadership: We create rigorous and relevant knowledge
- Stewardship: We value people, planet and profit

Learning Goals: As part of our assessment process and assurance-of-learning standards, the COB has adopted the following learning goals for our undergraduate students:

Learning Goal 1: COB graduates will possess **integrated business knowledge** for the core disciplines of Accounting, Finance, Management Information Systems, Management and Marketing.

Learning Goal 2: COB graduates will be **effective communicators**.

Learning Goal 3: COB graduates will possess **problem-solving skills**.

Learning Goal 4: COB graduates will have an **ethical awareness**.

In addition, the Department of Accounting and Finance prepares ethically aware decision makers with effective analytical and qualitative business knowledge and skills to become professionals in their respective fields. We commit to high quality teaching and applying scholarship to professional practice and theory.

The undergraduate accounting program is committed to preparing students to apply accounting and business knowledge in organizations. The accounting faculty have adopted the following learning goals for our undergraduate accounting students:

Learning Goal 1: Accounting majors will possess fundamental accounting knowledge.

Learning Goal 2: Accounting majors will be effective writers.

Learning Goal 3: Accounting majors will critically analyze and solve problems, using technology where appropriate.

Learning Goal 4: Accounting majors will understand the importance of ethics to the accounting profession and demonstrate ethical decision making.

Course Learning Goals

At the end of this course, students should be able to:

- Describe and discuss the objectives of an accounting information system and how the accounting information system relates to other business systems;
- Describe the elements of an electronic accounting information system, including its foundation in database technology;
- Create flowcharts documenting business processes using a variety of techniques;
- Compare and contrast business processes conducted in a manual environment with those conducted in a partially or largely automated environment;
- Evaluate the impact of specific industry practices on generic business processes;
- Identify and analyze risks associated with business processes related to financial reporting, including the risk of fraud, utilizing an accepted framework (for example, COSO, COBIT, etc.)
- Evaluate the implementation issues and effectiveness of potential internal controls and other risk management techniques;
- Understand data security options (e.g., effectiveness, costs, benefits);
- Identify and assess promulgated frameworks and standards (for example, COSO or the various information technology governance standards) for application to an accounting information system and the various business processes it supports;
- Link the business process internal controls and risk management strategies to management's responsibilities to the owners of the business (for example, under Sarbanes-Oxley); and
- Explain relevant current trends in technology, including robotic process automation and careers in accounting information systems.

Required Course Materials

Required Text: *Accounting Information Systems, 15th Edition* by Romney, Steinbart, Summers, & Wood (Pearson)

REVEL (Pearson): <https://console.pearson.com/enrollment/p8tekv>

Top Hat: See Moodle for Instructions

Course Format, Grading, and Policies

Evaluation

Your course grade is based on the following:

<u>Component</u>	<u>Percent of Total</u>
Assignments/REVEL Quizzes	25%
TechWear Final Case	15%
Exam 1	15%
Exam 2	15%
Exam 3	15%
Final Exam	15%
Preparation, professionalism	↑ /0
Total	100%

Course grades are non-negotiable.

Preparation & Professionalism

Please come to class each day prepared to listen, work, and participate. Students who miss class tend to not do as well on exams, so I strongly encourage you to attend every class meeting. If you do miss class, you are still responsible for understanding and obtaining *from a classmate* all the material that was covered during your absence. This includes solutions to in-class examples, assignments, and cases, as those materials will not be posted on Moodle. Office hours are not for tutoring because you missed class.

While I prefer students participate in class without being called upon, I reserve the right to call on you during class.

You are preparing for a professional career. Therefore, my expectations are that you conduct yourself in a professional manner. Timely attendance, following the cell phone policy, treating each other with kindness and respect, are all a part of professionalism.

Acting with integrity is an important part of professionalism both inside and outside of the classroom. Students who commit any act of academic dishonesty will receive a zero for their preparation and professionalism grade.

REVEL Quizzes

Each chapter will have a quiz assigned in REVEL. Each quiz is worth 50 points (10 questions, 5 points each). You have three attempts to get the question correct. One point will be deducted for each incorrect attempt. I will drop your lowest **two** quiz scores.

There are additional practice questions available in REVEL. You are **strongly encouraged** to complete these questions, but it is not required. It will provide results on the assignment so that you can see how you are performing but this score will not impact your grade.

Assignments and Cases

There are various assignments and cases throughout the semester. Additional information regarding these assignments, as well as the final TechWear Case, will be available via Moodle.

Do not wait until the last minute to turn-in quizzes or assignments. There are no make-up quizzes or assignments, and no credit will be awarded for quizzes or assignments that are turned in late (including students who register late for the course). Assignments are considered late if it is submitted after the due date/time (even by 1 minute). Technical problems (i.e., internet issues, computer problems, etc.) are not valid excuses for submitting late.

Exams

Exams are closed-note and closed-book. You will not be permitted to leave the classroom until you are done taking the exam. Please be sure to turn your cell phones *completely* off. If you check your phone during the exam, you will receive a grade of zero on the exam.

There are **NO make-up exams**. Absences that are excused by the University and extreme emergencies will be dealt with on an individual basis, but notice must be given **prior** to the exam time, or the student will receive a grade of zero on the exam. Graded exams remain the property of the professor but may be viewed at any time during office hours.

Communication:

You are responsible for the content of any e-mail, Moodle, or classroom announcements. You should verify that you have access to Moodle and that the email address on Moodle is your UM email address. It is your responsibility to ensure that your email is set up properly through Moodle so you can receive communications I send to the class.

Additionally, please be sure your emails to me are in *proper business format* including a salutation, closing, signature, correct capitalization, punctuation, and sentence structure. If your email does not meet these basic requirements, I will notify you to re-write your email, so to ensure a timely response, please be sure to write a professional email the first time. It might seem tedious, but it is good practice for your future career in business and will help you form the habit of writing professionally.

Traditional Letter Grading

Average (%)	Grade	Average (%)	Grade
93-100	A	73-76.9	C
90-92.9	A-	70-72.9	C-
87-89.9	B+	67-69.9	D+
83-86.9	B	63-66.9	D
80-82.9	B-	60-62.9	D-
77-79.9	C+	0-59.9	F

You must earn a C- or better in this course for this course to count towards your major degree.

Credit/No Credit Policy

This course is listed in the course catalog as a "T" course and must be taken for a traditional letter grade. CR/NCR grading is not an option for this course.

Course Flexibility

The course schedule is tentative. It is your responsibility to attend class and be aware of schedule changes.

Email/Web Access

The website for this course is listed above. This website will be utilized throughout the course for certain activities (e.g., discussion board, announcements, posting of grades, etc.). You are responsible for checking the website and your email often. Most announcements related to this course will be made over email.

Laptop

The College of Business requires that all students enrolled in upper division business courses - 300 level and above - have a laptop computer. Because laptops are mandatory, their purchase cost can be part of your cost of attendance and are therefore covered by your financial aid. Please contact the Gianchetta Student Success Center (GSSC) for more information.

Behavior Expectations

Academic Integrity

Integrity and honesty are hallmarks of the accounting profession. It is your duty to abide by the University's academic policies, and it is my duty to enforce those policies. Cheating of any sort will not be tolerated. Cheating, failure to follow instructions, and/or failure to follow course policies may result in a reduced grade or a failing grade at the instructor's option. From the Provost's office:

All students must practice academic honesty. Academic misconduct is subject to an academic penalty by the course instructor and/or a disciplinary sanction by the University. The University of Montana Student Conduct Code specifies definitions and adjudication processes for academic misconduct and states, "Students at the University of Montana are expected to practice academic honesty at all times." (Section V.A., available at <http://www.umt.edu/student-affairs/dean-of-students/default.php>).

All students need to be familiar with the Student Conduct Code. It is the student's responsibility to be familiar with the Student Conduct Code.

Classroom Conduct

Each class should be treated as a business meeting. Students are expected to attend all class meetings.

- If you need to leave class early or are going to be absent, please let me know in advance.
- The classroom is a place for learning and intellectual growth. Refrain from any behavior that detracts from the learning environment. This includes but is not limited to texting, surfing the web, having conversations while the instructor or a classmate is speaking, sleeping, etc.

Refer to the COB Code of Professional Conduct at <http://www.business.umt.edu/ethics/professional-conduct-code.php>

Artificial Intelligence

Artificial intelligence (AI) language models, such as ChatGPT, may be appropriate tools for some tasks professional accountants complete. However, AI is not a replacement for your own thinking, research, or judgment. In this class, I will strive to balance assignments that should be your own work and those that can be enhanced by using AI tools. If AI tools are permitted for an assignment, then they should be used with caution and proper citation. Examples of citing AI language models are available at: <https://style.mla.org/citing-generative-ai/> and <https://apastyle.apa.org/blog/how-to-cite-chatgpt>.

Disability Accommodations

The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and the Office for Disability Equity (ODE). If you anticipate or experience barriers based on disability, please contact the ODE at: (406) 243-2243, ode@umontana.edu, or visit www.umt.edu/disability for more information. Retroactive accommodation requests will not be honored, so please, do not delay. As your instructor, I will work with you and the ODE to implement an effective accommodation, and you are welcome to contact me privately if you wish.

Drop Date

UM dates and policies will be strictly followed: <https://www.umt.edu/registrar/students/default.php>

Incomplete Policy

UM policies found at <https://www.umt.edu/withdrawal/default.php> will be strictly followed.

Email

According to University policy, faculty may only communicate with students regarding academic issues via official UM email accounts. Accordingly, students must use their UM accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response. To avoid violating the Family Educational Rights and Privacy Act, confidential information (including grades and course performance) will not be discussed via phone or email. All email communications should be professional in tone and content. A professional email includes a proper salutation, grammar, spelling, punctuation, capitalization, and signature. Please check your UM email daily so you won't miss important class and COB announcements.

Grievance Procedures

The formal means by which course and instructor quality are evaluated is through the written evaluation procedure at the end of the semester. The instructor and department chair receive copies of the summary evaluation metrics and all written comments sometime after course grading is concluded. Students with concerns or complaints during the semester should first communicate these to the instructor. This step almost always resolves the issue. If the student feels that the conflict cannot be resolved after meeting with the instructor, the student should contact the department head. If, after speaking with the department head and the instructor, the student still feels that the conflict has not been resolved, contact the Associate Dean of the College of Business.

Cultural Leave Policy

UM has a Cultural and Ceremonial Leave Policy: Cultural or ceremonial leave allows excused absences for cultural, religious, and ceremonial purposes to meet the student's customs and traditions or to participate in related activities. To receive an authorized absence for a cultural, religious or ceremonial event the student or their advisor (proxy) must submit a formal written request to the instructor. This must include a brief description (with inclusive dates) of the cultural event or ceremony and the importance of the student's attendance or participation. Authorization for the absence is subject to approval by the instructor. Appeals may be made to the Chair, Dean or Provost. The excused absence or leave may not exceed five academic calendar days (not including weekends or holidays). Students remain responsible for completion or make-up of assignments as defined in the syllabus, at the discretion of the instructor.

Diversity, Equity and Inclusion (DEI)

Consistent with [Diversity, Equity, and Inclusion Plan](#), I will strive to include the representation of different identities, characteristics, experiences and perspectives of all students. I aim to offer everyone what they need to succeed by increasing access, resources, and opportunities for all, especially for those who are systematically underrepresented and have been historically disadvantaged. I desire to create a welcoming learning environment in which differences are celebrated and everyone is valued, respected, and able to reach their full potential.

Basic Needs Security

Any student who faces challenges securing food or housing, and believes that this could affect their performance in this course, is urged to contact any or all of the following campus resources:

Food Pantry Program

UM offers a food pantry that students can access for emergency food. The pantry is open on Tuesdays from 12 to 5pm, on Fridays from 10am - 5pm. The pantry is located in UC 119. Pantry staff operate several satellite food cupboards on campus (including one at Missoula College). For more information about this program, email umpantry@mso.umt.edu, visit the pantry's website (<https://www.umt.edu/asum/agencies/food-pantry/>) or contact the pantry on social media (@pantryUm on twitter, @UMPantry on Facebook, um_pantry on Instagram).

ASUM Renter Center

The Renter Center has compiled a list of resources for UM students at risk of homelessness or food insecurity here: <http://www.umt.edu/asum/agencies/renter-center/default.php> and here: <https://medium.com/griz-renter-blog>. Students can schedule an appointment with Renter Center staff to discuss their situation and receive information, support, and referrals.

Supporting Mental Well-Being of Students at UM

At UM, we value every student's wellbeing and believe that taking care of yourself is imperative to your success as a student. College students often experience issues that may interfere with academic success such as academic stress, sleep problems, juggling responsibilities, life events, relationship concerns, or feelings of anxiety, hopelessness, or depression. If you or a friend is struggling, we strongly encourage seeking support. Helpful, effective resources are available on campus.

- If you are struggling with this class, please visit during office hours or contact me by email at alexa.rauser@mso.umt.edu
- Check-in with your academic advisor if you are struggling in multiple classes or unsure whether you are making the most of your time at the University of Montana
- Reach out for Counseling Support at Curry Health Center Counseling. To make a counseling appointment call 406-243-4712 or go online to the Curry Health Portal to schedule an appointment
- If you feel you need accommodations for a mental health concern, reach out to the Office of Disability Equity (ODE) at 406-243-2243
- If you feel that you would benefit from general wellness skills to support your overall stress reach out to CHC-Wellness at 406-243-2809
- If you have experienced sexual assault, relationship violence, bullying, intimidation, or discrimination contact the Student Advocacy Resource Center (SARC) 406-243-4429 *24/7 support line 406-243-6559
- If you are experiencing a mental health crisis and seeking immediate help, call 911, go to the nearest hospital emergency room or call Campus Safety at 406-243-4000

Other Resources:

24/7 National Suicide Prevention Lifeline/Crisis Counseling: 1-800-273-TALK(8255)

24/7 Community Resource line, text 211 or go to: <https://montana211.org/>

The Strong Hearts Native Helpline: (844) 762-8483

National Crisis Text line, text "HOME" to 741741

STUDENTS OF COLOR, text "STEVE" to 741741

LGBTQIA2S+ Students, text "START" to 678678

24/7 Trevor Lifeline - for LGBTQIA2S+ folks in Crisis: (866) 488-7386, <https://www.thetrevorproject.org/>

Tentative Schedule: Spring 2024

Week	Class	Date		Topic	Assignment(s) Due at 11:59MT
1	1	Thurs	18-Jan	Course Introduction	
2	2	Tues	23-Jan	Chapter 1: Accounting Information Systems: An Overview	
	3	Thurs	25-Jan	Chapter 2: Transaction Processing	Chapter 1 Quiz
3	4	Tues	30-Jan	Chapter 3: Systems Documentation Techniques	
	5	Thurs	1-Feb	Chapter 3: Systems Documentation Techniques	Chapter 2 Quiz
4	6	Tues	6-Feb	Chapter 3: Systems Documentation Techniques Chapter 4: Relational Databases	
	7	Thurs	8-Feb	Chapter 5: Intro to Data Analytics	Chapter 3 Quiz Chapter 4 Quiz
5	8	Tues	13-Feb	Chapter 6: Transforming Data	Chapter 5 Quiz
	9	Thurs	15-Feb	Chapter 7: Data Analysis and Presentation	Chapter 6 Quiz Flowchart Assignment
6	10	Tues	20-Feb	Exam 1	Chapter 7 Quiz
	11	Thurs	22-Feb	Chapter 8: Fraud and Errors Chapter 9: Computer Fraud and Abuse Techniques	
7	12	Tues	27-Feb	Chapter 10: Control and AIS	Chapter 8 Quiz Chapter 9 Quiz
	13	Thurs	29-Feb	Chapter 10: Control and AIS	Ethics Assignment
8	14	Tues	5-Mar	Chapter 11: Control and Information Security	Chapter 10 Quiz
	15	Thurs	7-Mar	Chapter 12: Privacy and Confidentiality	Chapter 11 Quiz
9	16	Tues	12-Mar	Chapter 13: Processing Integrity and Availability	Chapter 12 Quiz
	17	Thurs	14-Mar	Robotic Process Automation (RPA)	Chapter 13 Quiz
		Tues	19-Mar	No Class - Spring Break	
		Thurs	21-Mar		
10	18	Tues	26-Mar	Catch-up and Review	
	19	Thurs	28-Mar	Exam 2	
11	20	Tues	2-Apr	Chapter 14: Revenue Cycle	
	21	Thurs	4-Apr	Chapter 14: Revenue Cycle	
12	22	Tues	9-Apr	Chapter 14: Revenue Cycle (AR Aging)	
	23	Thurs	11-Apr	Chapter 15: Expenditure Cycle	Chapter 14 Quiz
13	24	Tues	16-Apr	Chapter 17: Payroll Cycle	Chapter 15 Quiz AR Aging Assignment
	25	Thurs	18-Apr	Chapter 18: General Ledger and Reporting System	Chapter 17 Quiz
14	26	Tues	23-Apr	Exam 3	Chapter 18 Quiz
	27	Thurs	25-Apr	TechWear Case Day 1	
15	28	Tues	30-Apr	TechWear Case Day 2	
	29	Thurs	2-May	TechWear Case Day 3	TechWear Case: DUE Friday May 3
Finals Week		Tues	7-May	Final Exam - 8:00 - 10:00am	