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# ACCT 310.01: Accounting Information Systems

Terri L. Herron

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**ACCT 310 - Accounting Information Systems  
Fall 2002 Syllabus - Dr. Terri Herron**

Instructor & Office Hours	Objectives & Prerequisites	Required Materials	Grading	Projects	Course Policies
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**Instructor & Office Hours**

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 Phone: 243-5878  
 Email: [terri.herron@business.umt.edu](mailto:terri.herron@business.umt.edu)

Office Hours: Through 10/4: MW 1:00-3:00 pm  
 After 10/4: MW 8:30-10:00 am

**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. See Detailed Objectives.

*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**

- ✘ *Core Concepts of Accounting Information Systems, 7th edition* (Moscove, Simkin, & Bagranoff, 2001)
- ✘ *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
- ✘ Three new blank, formatted disks
- ✘ An active email account
- ✘ Availability of a computer with Internet access, printing capability, and the capability to read Word, Power Point, and .pdf files.

**Grading**

Grades are assigned generally following the 90%, 80%, etc. scale without a curve. 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		
individual	Systems Understanding Aid (SUA) --	100
individual	Computerized Accounting Using Great Plains Dynamics (CA)	100

partner optional	Database Project	100	<b>300</b>
<b>Exams</b>			
	Exam 1 (ch. 1, 2, current trends)	70	
	Exam 2 (ch. 3, 4, 5, SUA)	100	
	Exam 3 (ch. 7, 8, Dynamics)	100	
	Final Exam (ch. 6, 11, 12)	100	<b>370</b>
<b>Other Assignments</b>			
	Alphabet Soup	15	
	Current Trends Research	25	
	Flowchart	15	
	Controls Matching	15	
	Lab Participation	10	<b>80</b>
<b>TOTAL</b>			<b>750</b>

### 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. Two lab days will be devoted to the SUA.

**CA** - *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. Seven lab days will be devoted to the CA.

**Database Project** - Students will complete an introductory database project. This project can be completed either individually or in groups of two (no more). Three lab days and a tutorial day will be devoted to the database project.

**Other Assignments** -- Throughout the semester, students will complete various exercises that will be collected and graded. If assignments are added to or dropped from the schedule, the course points will be adjusted accordingly.

**Lab Participation** -- Students may earn 10 points (all or nothing) by attending:

- ✘ 1 of 2 SUA labs, and
- ✘ 3 of 7 CA labs, and
- ✘ 2 of 3 Database labs.

Credit for lab attendance is granted if (1) the student attends the entire lab period and (2) the student works on the project currently assigned in ACCT 310. Students who attend the lab without having the assigned ACCT 310 project to work on will not be granted attendance credit.

### 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. *In the past, students have found that attending most or all the lab days to be very beneficial and significantly eased the out-of-class time required to complete projects.* If an assignment is due on a lab day, students must turn in their assignments at the beginning of the lab or earlier.

**Email and Web Access** - I frequently communicate via email, though due to the volume of messages I receive daily, I do not accept emailed assignments unless pre-arranged with me. Students are required to have an active email account. **Please frequently check your email account for adequate storage.** I use email to make important announcements; I use the web extensively to post materials. I recommend checking email and the web page **daily**, so that you don't miss important items. You are responsible for printing out any material that you would like in hard copy form. For example, I have several lectures that use power point slides.

**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 Rachel (SUA only), and (5) attend lab sessions to work on ACCT 310 material.

When you come to class, you should have read the text chapter or other reading assignments. You should also check the course web site and news pages for announcements about 24 hours prior to class. I also will make many announcements via email, so check you email regularly.

It is not my policy to provide opportunities for "extra credit" assignments. You should therefore monitor your progress in the course compared to your academic goals. You may check with me to see how you stand relative to the class anytime.

**Incompletes, Drops, and Grading Options** - Incompletes are not given except in extreme circumstances that are serious and unavoidable by the student. The last day to drop the course is October 14th according to the university schedule. However, I will allow drops without cause until **Monday, October 21st** so that you will have received grades on two exams and the SUA before making your decision to drop. After that date, a petition is required. I abide by University policy and departmental policy and do not approve petitions to drop after this 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.* I will not approve changes to a student's grading option after Exam 1. Please note that University Policy forbids dropping a class or changing a grading option -- for any reason -- after the last class day.

**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
- ✘ 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.*

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