

9-2003

## ACCT 310.01: Accounting Information Systems

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## ACCT 310 - Accounting Information Systems Fall 2003 Syllabus - Dr. Terri Herron

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

Terri L. Herron, PhD, CPA, CISA  
 Office: GBB 310  
 Phone: 243-5878  
 Email: [terri.herron@business.umt.edu](mailto:terri.herron@business.umt.edu)

Office Hours (thru 10/3 only):  
 MW 1-3 pm  
 TRF by appointment

Office Hours (starting 10/6):  
 MWF 8:30-10 am  
 TR by appointment

### 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

- 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 on library reserve and/or online (see schedule)
- 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, 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:

<b>Projects</b>			
individual	Systems Understanding Aid (SUA) --	100	
individual	Computerized Accounting Using Great Plains Dynamics (Dynamics)	100	
partner optional	Database Project	100	<b>300</b>
<b>Exams</b>			
	Exam 1	100	
	Exam 2	100	
	Final Exam	100	<b>300</b>
<b>Other</b>			
	Other assignments	30-100	<b>30-100</b>
<b>TOTAL</b>			<b>630-700</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.

**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.

**Database** - Students will complete an introductory database project. This project can be completed either individually or in groups of two (no more).

**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.

### 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 Thaedral (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.

In the past, it has not been my policy to provide opportunities for "extra credit" assignments. This semester, I will be creating some course supplement materials. I plan to offer some kind of extra credit points (0-15) for feedback on these materials. More information will be distributed in class.

### ***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 **September 22** according to University policy.
- The last day to **drop** the course is **October 13th**. 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.

**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.

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

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