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### ACTG 321.01: Accounting Information Systems I

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# ACTG 321: Accounting Information Systems I

## Fall 2018 Syllabus

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Course section: 321-01 TR 12:30-1:50 pm, GBB 201, 3 credits, CRN 73461  
Office hours: T 2:00-4:00pm, Th 2:00-3:00pm, and by appointment  
Required text: Accounting Information Systems, Marshall B. Romney and Paul John Steinbart  
REVEL online edition: Access Card from Bookstore or Bookstore online  
<https://console.pearson.com/enrollment/jfdjpu>

MyITLAB: [www.pearson.com/mylab](http://www.pearson.com/mylab)  
Instructions including a free access code are on Moodle.

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

### Course Description

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

### Course Policies

#### Evaluation

Your course grade is based on the following:

<u>Item</u>	<u>Percent of Total</u>	<u>Composition</u>
REVEL	5%	Quizzes in online textbook
In Class Exercises	5%	Excel and Vizio assignments in class
MyITLab	10%	Excel exercises
Case	10%	E&Y TechWear analytics
Exam 1	20%	
Exam 2	20%	
Final Exam	30%	Comprehensive
<b>Total</b>	<b>100%</b>	

Individual course components are not curved, but the overall course grade may be curved. Course grades are non-negotiable, and extra credit is not offered.

REVEL. There are quizzes built into every section of your online textbook, and review quizzes to help prepare for the exam. I will compute your average of all your quizzes during the semester. Quizzes are due by the **start of class** on the due date. See the course schedule for due dates for each quiz.

In Class Exercises. There are several Excel and Vizio exercises that we will complete in class (when we meet in the computer lab) during the semester.

#### MyITLab

There will be seven assignments in Excel 2016 to be completed via MyITLab. Due dates can be found on course schedule. Late assignments will not be accepted. Registration instructions will be posted in Moodle. Details about the online platform will be discussed in class.

#### Case

There will be one case which will consist of several deliverables due at the start of our last regular class meeting. Additional information regarding the case will be available via Moodle.

#### Exams

There will be two mid-term exams administered on the dates listed on the schedule. The final exam is comprehensive, and will be administered on the date listed on the schedule, in accordance with University of Montana final exam scheduling. These are strictly closed book/closed notes exams. The use of electronic devices (iPads/tablets, cellular phones, nonapproved calculators, watches etc.) is strictly prohibited.

Make-ups will not be given unless you have an extraordinary situation, and you will be expected to provide documented proof of such a situation (i.e. medical records if you become seriously ill). Unexcused absences will result in a grade of zero for the exam. Exams are the property of the instructor and should not be taken from the classroom.

#### Course Flexibility

The course schedule is an outline. 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 extensively 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 via the website and over email.

#### **The “Fine Print”**

##### 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 shall 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/vpsa/policies/student\\_conduct.php](http://www.umt.edu/vpsa/policies/student_conduct.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.

### Calculator policy

The Department of Accounting and Finance has approved two calculators for use in all accounting and finance courses. The specific models are the **Texas Instruments BA II+** and the **Texas Instruments BA II+ Professional**. Only these two calculators will be allowed during exams.

### Classroom Conduct

Each class meeting should be treated as a business meeting. As such, all MUST be followed:

- All personal electronic devices should be turned off and stowed away.
- Arrive on time and prepared for each class. Arriving late or departing early is disrespectful.
- If you need to leave class early or take a call from a recruiter, let me know before class starts.
- The classroom is a place for learning and intellectual growth. I will not tolerate 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.

### Disability Accommodations

Students with disabilities may request reasonable modifications by contacting me. The University of Montana assures equal access to instruction through collaboration between students with disabilities, instructors, and Disability Services for Students (DSS). "Reasonable" means the University permits no fundamental alterations of academic standards or retroactive modifications. For more information, please consult <http://www.umt.edu/dss>.

### Drop Date

UM dates & policies will be strictly followed: <http://catalog.umt.edu/academics/policies-procedures/>

### Email

UM policy holds that faculty may only communicate with students regarding academic issues via official UM email accounts. Email from non-UM accounts will likely be flagged as spam and deleted without further response. Due to concerns over information security and privacy, confidential information (including grades and evaluations of course performance) will not be discussed via email or telephone.

### Grievance Policy

Although conflicts between students and instructors are rare, they do occasionally occur. Please be aware that the standard operating procedure for dealing with such conflicts in the School of Business Administration is as follows:

1. Try to resolve the conflict with the instructor.
2. If you feel that the conflict cannot be resolved between yourself and the instructor, contact the department head, Dr. Josh Herbold.
3. If, after speaking with the department head and the instructor, you still feel that the conflict has not been resolved, contact the associate dean of the School of Business Administration, Dr. Klaus Uhlenbruck.

### 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 accounting major degree.

### Incomplete Policy

UM policies found at <http://catalog.umt.edu/academics/policies-procedures/> will be strictly followed.

### Credit/No Credit Policy

All ACTG and MIS courses are listed in the course catalog as “T” courses, which means they may be taken only for a traditional letter grade. CR/NCR grading is not an option for any of these courses.

### Prerequisites

Students must complete the lower core business courses before taking ACTG 321. Students must be a junior in business and have completed or concurrently registered in ACTG 203. Students who have not met the prerequisites for this course will not receive credit for any course work completed, and will receive a failing grade for the course.

### School of Business Administration Mission Statement and Assurance of Learning

The University of Montana’s School of Business Administration enhances lives and benefits society by providing a world-class business education in a supportive, collegial environment.

We accomplish this mission by acting on our shared core values of creating significant experiences, building relationships, teaching and researching relevant topics, behaving ethically, and inspiring individuals to thrive.

As part of our assessment process and assurance-of-learning standards, the School of Business Administration has adopted the following learning goals for our undergraduate students:

- SoBA graduates will possess fundamental business knowledge.
- SoBA graduates will be able to integrate business knowledge.
- SoBA graduates will be effective communicators.
- SoBA graduates will possess problem-solving skills.
- SoBA graduates will have an ethical awareness.
- SoBA graduates will be proficient users of technology.
- SoBA graduates will understand the global business environment in which they operate.

In addition, the Department of Accounting and MIS 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 has adopted the following learning goals for our undergraduate accounting students:

- Accounting majors will possess fundamental accounting knowledge.
- Accounting majors will be effective writers.
- Accounting majors will critically analyze and solve problems, using technology where appropriate.
- Accounting majors will understand the importance of ethics to the accounting profession and demonstrate ethical decision making.

#### ACTG 321 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 careers in accounting information systems.

**TENTATIVE ASSIGNMENT SCHEDULE: ACTG 321, FALL 2018, PROF. TAMA-SWEET**

	<b>Date</b>	<b>Chapter and Topic</b>	<b>Deliverables</b>
T	8/28	Syllabus & 1-Accounting information system overview	
R	8/30	2-Transaction processing	
T	9/4	2-Transaction processing ( <b>GBB 213 computer lab</b> )	
R	9/6	3-Documentation	REVEL 1,2,3
T	9/11	3-Documentation ( <b>GBB 213 computer lab</b> )	
R	9/13	5-Fraud & Theory of the firm	
T	9/18	5-Fraud ( <b>GBB 213 computer lab</b> )	REVEL 5
R	9/20	5-Fraud	
T	9/25	Catch up if necessary and review	
R	9/27	<b>Mid-term Exam 1</b>	MyITLab 1 & 2 REVEL quiz 1,2,3,5
T	10/2	7-Control and AIS	
R	10/4	7- Control and AIS	REVEL 7
T	10/9	7- Control and AIS	
R	10/11	8-Control and information security	REVEL 8
T	10/16	8-Control and information security & 9-Privacy and confidentiality	REVEL 9
R	10/18	9-Privacy and confidentiality & 10-Processing integrity and availability	REVEL 10
T	10/23	10-Processing integrity and availability 11-Auditing computer-based information systems	
R	10/25	11-Auditing computer-based information systems	
T	10/30	Review for exam	
R	11/1	<b>Mid-term Exam 2</b>	REVEL quiz 7-11 MyITLab   3-5
T	11/6	<b>Campus closed for election day</b>	
R	11/8	12-Revenue cycle	REVEL 12
T	11/13	12-Revenue cycle ( <b>GBB 213 computer lab</b> )	
R	11/15	13-Expenditure cycle	REVEL13
T	11/20	12-Revenue cycle ( <b>GBB 213 computer lab</b> )	
R	11/22	<b>No Class: Thanksgiving Break</b>	
T	11/27	15-Payroll cycle	REVEL 15
R	11/29	16-General ledger and reporting system	REVEL 16
T	12/4	16-General ledger and reporting system ( <b>GBB 213 computer lab</b> )	
R	12/6	Review for final exam	MyITLab 6 & 7, Case
MON	<b>12/10</b>	<b>Final Exam 10:10am-12:10pm Section 321-01</b>	REVEL quiz 12-16