

Accounting Information Systems

ACCT 3340 – 001

Spring 2020

Instructor Information

Instructor: Ms. Celeste Kerr, MAcc
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Office: Friday 253-E
Class Hours: Monday, 7:00 pm – 9:45 pm, Friday bldg room 144
Office Hours: Monday evening after class

Required Materials

1. A laptop computer with Microsoft *Excel* 2019 installed. (Note: You will need to bring it to class on April 13 through April 27.)

The first two books shown below (as well as any other books published by Cengage required for your courses this semester) are included in one Cengage Unlimited subscription. For \$119.99 per semester, you get access to ALL Cengage online textbooks, platforms, study tools and more—in one place. \$7.99 print textbook rentals are also available. Ask for *Cengage Unlimited* in the bookstore (ISBN: 978-0-357700-00-6) or visit cengage.com/unlimited.

2. ***Accounting Information Systems***, James A. Hall, 10th Edition, published by Cengage.
3. ***Illustrated Microsoft Office 2019 & Excel 2019 Comprehensive***, Lynn Wermers, 1st Edition, published by Cengage.

In addition to the two books listed above, you will need to purchase a NEW copy of the packet shown below. Ask for it in the bookstore or visit <https://armonddalton.directfrompublisher.com> (\$69.00 plus approximately \$10.00 shipping).

4. ***Systems Understanding Aid***, Arens & Ward, 9th Edition, published by Armond Dalton Publishers, ISBN-13: 978-0-912503-57-8.

NOTE: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant. Any changes will be announced in class.

If I am late in arriving to class, please wait 15 minutes after the scheduled start of class before leaving.

Description and Objectives of the Course

Course Description

This course examines the documentation and evaluation of accounting information systems, evaluation of potential new systems, extraction of data from systems for analysis, and the examination of emerging technologies which have potential uses in accounting systems.

Course Objectives

This course will give you an introduction to accounting systems—both computerized and noncomputerized—with particular emphasis on internal controls.

The primary objective of the course is to help you understand accounting information systems and the use of information technology. As we work toward that objective, we will:

- Review accounting information systems and business processes,
- Study the advantages and disadvantages of computerized accounting systems and become familiar with the use of computerized accounting systems,
- Study the advantages and disadvantages of database management systems.

Additional specific objectives for the course include developing a working knowledge of:

- The elements of computer-based accounting information systems,
- The process of modeling the accounting information needs for the typical accounting cycles such as revenue (sales) and procurement (purchases), with a focus on the business and accounting processes within each cycle,
- The general and application control procedures relevant for computer-based accounting systems, especially database systems.

Prerequisites

ACCT 2122 and INFO 2130 with a grade of C or above.

Sophomore standing or consent of the School of Accountancy.

Enrollment limited to majors in the Belk College of Business.

Accessibility for Students with Disabilities

UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide me with a letter of accommodation from Disability Services early in the semester. For more information on accommodations, contact the Office of Disability Services at 704-687-0040 or visit their office at Fretwell 230 on main campus.

General Comments

Welcome to Accounting Information Systems at UNC Charlotte! I believe you will find this course to be one of the most interesting and enjoyable classes you have taken, as well as one of your best learning experiences. I am looking forward to getting to know each of you this semester and helping you succeed in this course, in the University, and in your career.

Keep in mind that your primary goal in this course is to enhance your professional career. Do not approach the course material as if your only goal is to perform well on exams. You should make every effort to attend class. If you occasionally skip class, you will find yourself continually struggling to catch up. The best thing to do is plan ahead and budget your time appropriately so you can keep up in every class.

Please feel free to meet with me if you ever need help with this course. In addition, I welcome your suggestions about how the course could be improved.

Grades

Your grade in the course will be based on three exams, three quizzes, and seven *Excel* assignments. Your best two exam scores will be doubled as follows:

	<u>Points Available</u>
Lowest exam score	100
Highest exam score (100 x 2)	200
Other exam score (100 x 2)	200
<i>Systems Understanding Aid (SUA)</i> quizzes (3 @ 30 points each)	90
<i>Microsoft Excel</i> assignments (7 @ 10 points each)	<u>70</u>
Total points possible	<u>660</u>

Excel assignments must be completed and uploaded to *Canvas* **on or before the due dates** indicated on the *Assignment Schedule* (see page 10 in this syllabus). Be sure to upload each assignment before midnight on the due date. Assignments uploaded after their due date will be marked “late” and will be subject to a **late penalty** of 50% of the points earned on that assignment. No late assignments will be accepted after Friday, March 27, 2020.

Preliminary Grading Scale

<u>Total Points Earned</u>	<u>Course Grade</u>
594 – 660	A
528 – 593.9	B
462 – 527.9	C
396 – 461.9	D
Less than 396	F

Canvas (UNC Charlotte Learning Management System)

Class Notes: Class notes for each topic we will cover in this course are available on *Canvas*. We will work through those notes during class. The notes are in PDF format; I recommend you print the notes and bring them with you to class.

Exam Scores: You can use *Canvas* to check your exam scores. Click the GRADES button in the NAVIGATION area on the left side of your screen.

To access *Canvas*, open your browser and go to canvas.uncc.edu.

Examinations

You will be given three exams during the semester, including the final exam. Exam scores are not “curved.” You may use one 4"x6" note card with notes on the front and the back when taking each exam. **Your note card must be hand-written** (not typed or photocopied).

On exam days, bring one or more #2 pencils with you to class.

Conduct during exams: Keep your eyes on your own exam and opscan. All cellphones and wearable technology (e.g., smart watches, headphones) must be turned off and placed in your backpacks – NOT on your person and NOT in your pockets – during exams. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

Policies on reviewing and retaining exams: We will review each midterm exam during class the week following the exam. When reviewing exams, you may not copy any of the questions. This includes, but is not limited to, writing down, taking pictures of, or verbal dictation of the questions. Accordingly, no cell phones, smart watches, computers, etc. should be visible during the review of the exams. You may also review your exam in my office during office hours. ACCT 3340 exams are not retained by students.

You should make every effort to take each exam on the scheduled date. Make-up exams will be given only in situations involving an excused absence with appropriate documentation. Make-up exams are typically a combination of multiple-choice, true/false, short answer (fill-in-the-blank), and/or problems. If you miss the final exam due to an excused absence with appropriate documentation, you will be given a make-up final exam during the second week of the following semester.

There will be no “do-over” exams. In other words, if you perform poorly on an exam, you will not have an opportunity to replace your score on the original exam with a makeup exam.

Attendance and Participation

Class attendance is important to your success in this course. Your attendance and participation will improve your understanding and retention of the material covered in class and will give you an opportunity to clarify and test your understanding of the material. Please arrange your schedule to be at class on time each day we meet. Being present for the full class, from the start to the end, is important. You will be responsible for all material covered in class as well as in the homework assignments and readings. If you are unable to attend a class, please let me know in advance if possible.

Promptness is important and is an expected quality of successful individuals in the accounting profession. Students arriving late to class tend to disrupt other students, so please be prompt.

Unless it's an emergency, **please do not leave class before it's over**. Leaving class early is distracting and discourteous to other students and to me. If you know you're going to have to leave early, please let me know before class starts.

Religious Accommodations

UNC Charlotte provides reasonable accommodations, including a minimum of two excused absences each academic year, for religious observances required by a student's religious practice or belief. Such reasonable accommodations must be requested in accordance with University procedures and include the opportunity for the student to make up any tests or other work missed due to an excused absence for a religious observance. Students wishing to request a religious accommodation may refer to the information found at <http://legal.uncc.edu/policies/ps-134.html>. It is the obligation of students to provide faculty with reasonable notice of the dates of religious observances on which they will be absent by submitting a Request for Religious Accommodation Form to their instructor prior to the census date for enrollment for a given semester (typically the 10th day of enrollment).

Policies Regarding Grading

(Portions of the following paragraph are from the University's *Policies and Procedures for Appeals of Final Course Grades*; for more information, see <http://legal.uncc.edu/policies/GradeAppeal.html>):

Determination of final course grades and policies and procedures regarding grades is the responsibility of faculty, not students. Thus, the grading policies, procedures, and scales in your courses at UNC Charlotte are not open to debate, negotiation, or appeal. It is **inappropriate** for a student to contact a faculty member at the end of the semester in an attempt to influence the faculty member's determination of final course grades. This includes, but is not limited to, asking the faculty member to raise the student's grade for any reason. However, if you believe your final course grade assigned by the instructor was the result of a clear and **material mistake** in calculating or recording grades, you should contact the instructor, who will explain how the grade was determined. Your inquiry to the instructor should occur as soon as possible after the formal grade report is received. If you are unable to resolve the grievance through consultation with the instructor, a written request for review of the course grade may be submitted to the Chair of the Department in which the course was taught. Requests for review must be submitted within the first four weeks of the next regular academic semester.

For this course, your semester grade will be determined by the total number of points you earn on exams, quizzes, and *Excel* assignments — **period**. Factors and circumstances other than your total points will not be considered. This includes, but is not limited to, personal characteristics and factors such as **need** (e.g., if you need a "B" or better to keep a scholarship or to graduate, then you must earn at least enough points to receive a B), **effort** (while effort and exam scores tend to be highly correlated, your grade in this course will be based on your exam scores, not on the number of hours you spend studying), the number of **hours per week you work**, **number of courses** you're taking this semester, **prior coursework** or **work experience** related to accounting, etc. (i.e., all students will be graded similarly, regardless of current employment status, course load, and prior accounting-related employment or coursework). In addition, students with **disabilities** will be graded in the same manner as all other students; however, students with disabilities may request reasonable accommodation of their disabilities. Finally, please note that there will be **no additional "extra credit" work** available, no "do-over" exams, and exams are not curved. **I will not grade you differently than other students or raise your end-of-semester grade – please don't ask.**

Cell Phones and Computers

The use of cell phones or other communication devices is disruptive, and is therefore prohibited during class. Please **turn your cell phone off** before entering the classroom.

You are permitted to use computers or tablets during class for note-taking and other class-related work. The use of computers or tablets during class for activities not related to the class is distracting to other students (and to you) and is not allowed.

Systems Understanding Aid

To begin the semester, we will study and review accounting principles and practices from a non-computerized perspective. To facilitate this, we will work on the **Systems Understanding Aid (SUA)** in class and as homework. The *SUA* project consists of a manual, non-computerized accounting and internal control system for a wholesaling business named Waren Sports Supply. Your role involves preparing realistic source documents (i.e., purchase orders, receiving reports, invoices, bills of lading, etc.), recording entries in journals, and posting those entries to ledgers. In addition, you will be involved in internal control procedures and the creation of bank reconciliation and other information schedules as well as annual financial statements.

Even though most businesses use computerized accounting systems rather than manual ones, the business documents, records, and processes used in both types of systems are similar. As you work through the *SUA* project, you will see that an **important advantage** of learning by using a manual system is the greater depth of understanding you'll gain by being able to observe the creation and flow of information through the accounting system, which is largely unobservable in computerized systems. As explained in the project (*SUA Instructions, Flowchart, and Ledgers* book, p. 4):

“Because you manually prepare the documents and financial information for Waren’s system, you are able to observe the paths of information flow that are unobservable in computerized systems. These concepts of information flow then transfer easily to computerized systems where the processes you have done manually are automated. The information flow and control objectives are the same in manual and computerized systems. Only the tools and methods for accomplishing these objectives are different.”

Although we will work on parts of the *SUA* together in class, you are responsible for completing your own *SUA*. When working on the *SUA* and other assignments in this course, **it is imperative that your solutions be the result of your own efforts**. Copying answers from another student or using solutions manuals are acts of academic dishonesty. You are, however, encouraged to consult with one or more classmates or me if you need help understanding any part of the *SUA*.

Detailed information about the *SUA* assignments is provided on the next page.

SYSTEMS UNDERSTANDING AID INSTRUCTIONS

After the *Systems Understanding Aid (SUA)* is completed, it is yours to keep and use for future reference. It is suggested that journals, ledgers, documents, and schedules be prepared **neatly in pencil** to facilitate corrections. I have scheduled six class periods for us to work on the *SUA* project in class; you will need to complete the rest of the project outside of class.

PART 1—SALES AND CASH RECEIPTS

- (1) Read and do the five “Preparation” steps on page 3 in the *Systems Understanding Aid* Instructions, Flowcharts, and Ledgers book.
- (2) Carefully read the Requirements on pages 10 and 11.
 - ➔ I will provide you with a **new Transactions List**, which will replace Document 1 (both the blue and green versions) in your SUA packet.
- (3) On page 10, re-read **Option 1** (ignore Option 2 on pg 11), and then go through all transactions on the new *Transactions List* and write S&CR, P&CD, or PR beside each transaction as follows:
 - Sale, sales return, cash receipt, or charge-off (S&CR)
 - Purchase of goods or services or cash disbursement, except for payroll (P&CD)
 - Payroll (PR)
 Every transaction must be identified as one of the above three types.
- (4) On page 11, re-read Step 5, and then complete the *seven-step process for recording a transaction* for all **SALES AND CASH RECEIPTS** transactions on the Transactions List given to you in class.
- (5) On pages 12 and 13, complete **MONTH-END PROCEDURES** 5, 1, 2, 6, and 7 for sales and cash receipts only.
- (6) On page 15, complete **YEAR-END PROCEDURE** 6 (aged trial balance of accounts receivable only.) Use Microsoft *Excel* to create the aged trial balance of A/R, print it out, and place it at the back of your Documents Folder.

PART 2—PURCHASES AND CASH DISBURSEMENTS

- (1) Complete the *seven-step process for recording a transaction* (Step 5 on pages 11 and 12) for all **PURCHASES AND CASH DISBURSEMENTS** on the Transactions List given to you in class.
- (2) On pages 12 and 13, complete **MONTH-END PROCEDURES** 1, 2, and 6 for purchases and cash disbursements only.
- (3) On page 15, complete **YEAR-END PROCEDURE** 6 (Accounts Payable trial balance only). Use Microsoft *Excel* to create the A/P trial balance, print it out, and place it at the back of your Documents Folder.) You do not need to prepare a Fixed Asset trial balance.

PART 3—PAYROLL AND COMPLETING THE PROJECT

- (1) Complete the *seven-step process for recording a transaction* (Step 5 on pages 11 and 12) for all **PAYROLL** transactions on the Transactions List given to you in class.
- (2) On pages 12 and 13, complete all **MONTH-END PROCEDURES** not yet completed.
- (3) Complete the **YEAR-END PROCEDURES** using *Excel*. See the next page of this syllabus for instructions.

SYSTEMS UNDERSTANDING AID
Instructions for Year-end Procedures using Excel

1. Do not start working on the following steps until you have completed all parts of the SUA except the YEAR-END PROCEDURES on pages 14 & 15 of the *Instructions, Flowcharts, and Ledgers* book.
2. From Canvas, download the *Excel* file named “SUA *Excel*–ACCT3340–Spring2020.xls”. You will use this file to prepare the year-end worksheet, financial statements, and post-closing trial balance.

After downloading the file from Canvas, open it using Microsoft *Excel*. After opening the file, you will be in the year-end worksheet portion [sheet 1] of the file. The financial statements [sheets 2, 3, and 4] and the post-closing trial balance [sheet 5] are separate sheets stacked behind this front sheet. Notice the tabs at the lower left portion of the screen identifying each of these separate sheets. Click on each one respectively to view the various sheets, named as:

- Worksheet
- Bal Sheet
- Inc & RE Stmt
- Cash Flows
- Post Close TB

The only amounts that you need to enter in the entire spreadsheet are the unadjusted trial balance amounts (Sheet 1, columns E and F) and the adjusting entries (Sheet 1, columns G through J). The only cells in which you can enter data are Sheet 1 (Worksheet) cells E10 through J53. The rest of the cells are protected against inadvertent data entry. If you try to enter data into a protected cell, your computer will beep and give you an error message.

3. Perform YEAR-END PROCEDURE 1 on page 14 of the *Instructions, Flowcharts, and Ledgers* book, but use the spreadsheet instead of the manual year-end worksheet (Doc. No. 25) from the documents folder. Read the brief one paragraph of instructions immediately preceding YEAR-END PROCEDURE 1 before beginning.

To complete year-end procedure 1 using the spreadsheet, enter the account balance for every unadjusted general ledger account (see the General Ledger, page 25 in your *Instructions, Flowcharts, and Ledgers* book) in columns E and F (do this only after recording and posting all 2017 transactions except the year-end adjusting entries). After you enter all balances, total debits in column E should equal total credits in column F at the bottom of the worksheet. Do not proceed until they balance.

4. Complete YEAR-END PROCEDURE 2, parts **a** through **e** on page 14 of the *Instructions, Flowcharts, and Ledgers* book, but use the spreadsheet instead of the manual year-end worksheet (Doc. No. 25). Enter all adjusting entries in columns G through J, except for federal income tax expense. Only columns H and J should include dollar amounts. In columns G and I, enter an ID number for each entry’s adjustment number; for example, if your 1st adjusting entry is for depreciation, enter “1” in cell g16 (accumulated depreciation) and enter another “1” in cell i47 (depreciation expense). After you enter all of the adjusting entries, total debits in column H should equal total credits in column J. Do not proceed until they balance.

Next, complete YEAR-END PROCEDURE 4 to calculate and record income tax expense. You can find pre-tax net income in Cell M56 of Sheet 1 (Worksheet). Use this pre-tax net income to calculate income tax expense. After calculating the amount of income tax expense, go back to the adjustments columns (G through J) and enter this final adjusting entry.

5. YEAR-END PROCEDURES 3 and 5 on page 15 of the *Instructions, Flowcharts, and Ledgers* book are now complete. It is a good idea to review all of the financial statements in your *Excel* file to make sure that they balance and that the numbers are correct before printing. Keep in mind that most of the information for the financial statements comes from the year-end worksheet, so any errors that you make when entering the unadjusted trial balance amounts and adjusting journal entries will carry through to the financial statements.
6. From *Excel*, print copies of your Worksheet, Balance Sheet, Income and Retained Earnings, Statement of Cash Flows, and your post-closing trial balance. Place each printout at the back of your Documents Folder. (**Hint:** you will need to be able to find your printouts quickly when taking Quiz #3.)
7. Complete YEAR-END PROCEDURE 7 on page 15 of the *Instructions, Flowcharts, and Ledgers* book, except for the post-closing trial balance. The post-closing trial balance was created in your *Excel* file.

Note: You completed YEAR-END PROCEDURE 6 previously, so your SUA project is now complete. **Congratulations!**

Illustrated Microsoft Office 2019 & Excel 2019 Comprehensive

ASSIGNMENT SCHEDULE

During the semester, you will complete seven assignments in the *Illustrated Microsoft Office 2019 & Excel 2019* book. These assignments will be completed as homework. You are allowed to consult with one or more classmates if you need help understanding how to complete any parts of the assignments. However, **you must do your own work!** Do not copy answers from another student or copy another student's *Excel* file. Also, do not allow another student to copy your answers or *Excel* files. If I discover or receive information that cheating has occurred, I will contact the Academic Integrity Board and the Dean of Students Office and follow all university policies on violations of the Code of Academic Integrity.

<p>DUE DATE</p> <p>Monday January 27 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 1 Instructions</p> <p>You will use Module 1 in the <i>Excel 2019</i> book to complete Assignment 1. Many students have little or no experience working with spreadsheets. The extent of your previous experience with <i>Excel</i> should dictate how quickly (or slowly) you work through Module 1. In this module, you will learn how to:</p> <ul style="list-style-type: none"> • Enter data • Edit data • Copy and move cell data • Enter formulas and use AutoSum • Copy formulas with relative cell references • Copy formulas with absolute cell references • Enter a formula with multiple operators • Insert a function • Switch worksheet views • Choose print options <p>If you have very little experience working with <i>Excel</i>, you should begin on page EX 1-1 and work to page EX 1-23 to learn some of the basics of using <i>Excel</i>. On the other hand, if you are confident in your basic <i>Excel</i> skills, you can try skipping those pages and go directly to page EX 1-27.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 2 on page EX 1-27.</p> <p>Save your solution to Independent Challenge 2 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt1]. For instance, Bob Smith would name his <i>Excel</i> file as "Smith_Bob_Asgmt1.docx".</p> <p>Upload your <i>Excel</i> file to Canvas before 11:59 pm on January 27.</p>
<p>DUE DATE</p> <p>Monday February 3 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 2 Instructions</p> <p>In Assignment 2, you will use Module 2 to learn how to:</p> <ul style="list-style-type: none"> • Format values • Change font and font size • Change font styles and alignment • Adjust column width • Insert and delete rows and columns • Apply colors, borders, and documentation • Apply conditional formatting • Rename and move a worksheet • Check Spelling <p>To learn how to do each of the above tasks, work through pages EX 2-1 to EX 2-19. You will then be ready to complete Independent Challenge 2. However, if you already know how to do all of the above tasks, you can go directly to page EX 2-23 and complete Independent Challenge 2.</p>

	<p>REQUIRED:</p> <p>Complete Independent Challenge 2 on page EX 2-23.</p> <p>Save your solution to Independent Challenge 2 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt2]. For instance, Bob Smith would name his <i>Excel</i> file as “Smith_Bob_Asgmt2.docx”.</p> <p>Upload your <i>Excel</i> file to Canvas before 11:59 pm on February 3.</p>
<p>DUE DATE</p> <p>Monday February 10 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 3 Instructions</p> <p>In Assignment 3, you will use Module 3 to learn how to:</p> <ul style="list-style-type: none"> • Enter a formula using the Quick Analysis tool • Build a logical formula with the IF function • Build a logical formula with the AND function • Round a value with a function • Build a statistical formula with the COUNTA function • Enter a date function • Work with equation tools • Control worksheet calculations <p>To learn how to do each of the above tasks, work through pages EX 3-1 to EX 3-17. You will then be ready to complete Independent Challenge 2. However, if you already know how to do all of the above tasks, you can go directly to page EX 3-21 and complete Independent Challenge 2.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 2 on page EX 3-21.</p> <p>Save your solution to Independent Challenge 2 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt3].</p> <p>Upload your <i>Excel</i> file to Canvas before 11:59 pm on February 10.</p>
<p>DUE DATE</p> <p>Monday February 17 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 4 Instructions</p> <p>In Assignment 4, you will use Module 4 to learn how to:</p> <ul style="list-style-type: none"> • Plan a chart • Create a chart • Move and resize a chart • Change the chart design • Change the chart layout • Format a chart • Create a pie chart • Summarize data with sparklines • Identify data trends <p>Begin on page EX 4-1 and work to page EX 4-19. You will then be ready to complete Independent Challenge 2.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 2 on page EX 4-23.</p> <p>Save your solution to Independent Challenge 2 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt4]. Upload your <i>Excel</i> file to Canvas.</p>

<p>DUE DATE</p> <p>Monday March 9 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 5 Instructions</p> <p>In Assignment 5, you will use Module 5 to learn how to:</p> <ul style="list-style-type: none"> • Create and format a table • Add and delete table data • Sort table data • Use formulas in a table • Filter a table • Look up values in a table • Summarize table data • Validate table data <p>To learn how to do each of the above tasks, work through pages EX 5-1 to EX 5-17. You will then be ready to complete Independent Challenge 1.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 1 on page EX 5-20.</p> <p>Save your solution to Independent Challenge 1 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt5]. Upload your <i>Excel</i> file to Canvas.</p>
<p>DUE DATE</p> <p>Monday March 16 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 6 Instructions</p> <p>In this assignment, you will use Module 7 (skip <i>Module 6</i>). In Module 7, you will learn how to:</p> <ul style="list-style-type: none"> • Plan a data exchange • Import a text file, data from another workbook, and a database table • Link worksheet data to a Word document • Link an Excel chart to a PowerPoint slide • Import Excel data into Access • Insert a graphic file in a worksheet <p>To learn how to do each of the above tasks, work through pages EX 7-1 to EX 7-17. You will then be ready to complete Independent Challenge 1.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 1 on page EX 7-22.</p> <p>Save your solution to Independent Challenge 1 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt6]. Upload your <i>Excel</i> file to Canvas.</p>
<p>DUE DATE</p> <p>Monday March 23 (upload to Canvas before midnight)</p>	<p style="text-align: center;">Assignment 7 Instructions</p> <p>In Assignment 7, you will use Module 8 to learn how to:</p> <ul style="list-style-type: none"> • Plan and design a PivotTable report • Create a PivotTable report • Change a PivotTable's summary function and design • Filter PivotTable data • Explore Pivot Table Data Relationships • Create and update a PivotChart report • Use the GETPIVOTDATA function <p>To learn how to do each of the above tasks, work through pages EX 8-1 to EX 8-17. You will then be ready to complete Independent Challenge 1.</p> <p>REQUIRED:</p> <p>Complete Independent Challenge 1 on page EX 8-20.</p> <p>Save your solution to Independent Challenge 1 as an <i>Excel</i> file using a file name in the following format: [YourLastName_YourFirstName_Asgmt7]. Remember to upload your file to Canvas.</p>

Policies Regarding Academic Honesty

A high level of ethical conduct is a critically important attribute of members of the accounting profession. The importance of ethical conduct extends into the academic arena where the profession's future leaders are being prepared. Thus, **accounting students are expected to conduct themselves in a manner that is above reproach** in their academic work.

Academic misconduct includes cheating, unauthorized collaboration, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the **Code of Student Academic Integrity** on the UNC Charlotte website at www.legal.uncc.edu/policies/ps-105.html, along with related penalties and procedures. You are expected to be familiar with, and to follow, this Code.

In addition, the following specific requirements are expected in this class:

- (1) Strict individual performance on exams and quizzes, i.e., not copying from or looking at another student's exam/quiz or opscan;
- (2) Not allowing another student to copy from or look at your exam/quiz or opscan;
- (3) Not passing or receiving information about an exam/quiz to students in your section or in other sections of the course;
- (4) Not consulting notes or books during exams/quizzes unless specifically permitted to do so;
- (5) The questions used on exams and quizzes are copyrighted. Therefore, you are not permitted to write down or take pictures of any of the questions. This applies not only during exams and quizzes but also when reviewing exams and quizzes.

Plagiarism consists of passing off as one's own the ideas, words, writings, etc., which belong to another. In accordance with this definition, you are committing plagiarism if you copy the work of another person and turn it in as your own, even if you have that person's permission. If you allow another student to copy your work, you would be guilty of complicity.

Cheating on exams or graded assignments is wrong and will not be tolerated. If I determine or suspect you have cheated on an exam or assignment, I will follow University procedures for handling cases of academic misconduct (see www.legal.uncc.edu/policies/ps-105.html). In addition, cases of cheating will be referred to the University's Academic Integrity Board, which could result in expulsion from UNC Charlotte, depending on the outcome of the Board's investigation.

In addition to risking an F in the course and expulsion from the university, there are several other practical reasons not to cheat:

- No grade is worth sacrificing your character.
- You do not have to live with the knowledge that you behaved dishonestly.
- You will know that your work is your own.
- Accountants must agree to a code of ethics before they can be licensed. Practicing ethical behavior becomes easier the more it's practiced. A person does not suddenly become ethical when he or she enters a profession after a lifetime of unethical behavior.

If any of these policies regarding academic integrity are unclear to you, please contact me for clarification before you complete any assignments or exams in the course. I expect every student in my classes to share responsibility for preventing dishonesty of any kind. Academic integrity is considered a prerequisite for admission into the accounting profession.

Course Schedule — Fall 2020

Date	Topic	After-class Assignment
[1] Monday January 13	<p>Note: Download class notes from <i>Canvas</i>. We will discuss and fill in the notes in class, so bring them with you.</p> <p>Overview of the Course</p> <p>Ch 1: The Information System: An Accountant's Perspective</p>	<p>In <i>Hall</i> textbook, read Chapter 1. On page 26: – Do Multiple-Choice (MC) Questions 1 through 9, 13. – Do Problems 1 and 2.</p>
[2] Monday January 20	<p>No Class – Martin Luther King Day</p>	
[3] Monday January 27	<p>Excel assignment 1 is due by 11:59pm today.</p> <p>Ch 2: Introduction to Transaction Processing</p>	<p>In <i>Hall</i> textbook, read Chapter 2 (skip the appendix) On page 84: – Do MC Questions 1, 3, 7, 8, 13, 14, 19, 21, 22. – Do Problems 1, 2, 7.</p>
[4] Monday February 3	<p>Excel assignment 2 is due by 11:59pm.</p> <p>Ch 3: Ethics, Fraud, and Internal Control</p>	<p>In <i>Hall</i> textbook, read Chapter 3 On page 133: – Do Discussion Questions 4, 5, 14, 30. – Do MC Questions 1, 2, 3, 5 thru 8, 10, 12 thru 19.</p> <p>In the <i>Systems Understanding Aid</i>, read and do the five "Preparation" steps on page 3 in the <i>Instructions, Flowcharts, and Ledgers</i> book, but don't record any transactions yet.</p> <p>Bring your <i>Systems Understanding Aid (SUA)</i> to the next three classes (February 10 through February 24).</p>
[5] Monday February 10	<p>Excel assignment 3 is due by 11:59pm.</p> <p><i>Systems Understanding Aid</i> Part 1: Sales & Cash Receipts</p>	
[6] Monday February 17	<p>Excel assignment 4 is due by 11:59pm.</p> <p><i>Systems Understanding Aid</i> (continued) Part 1: Sales & Cash Receipts</p>	<p>In <i>SUA</i>: Finish the six steps for Sales & Cash Receipts listed in row 1 on page 7 of this syllabus.</p>
[7] Monday February 24	<p>Quiz #1 (<i>SUA</i> Part 1) Bring your <i>SUA</i> to class; you'll need it for the quiz!</p> <p>Exam #1 (Chapters 1, 2, 3)</p>	
[8] Monday March 2	<p>Student Recess – No Classes</p>	

Date	Topic	After-class Assignment
[9] Monday March 9	<p>Excel assignment 5 is due by 11:59pm.</p> <p>Ch 4: The Revenue Cycle</p> <p>Ch 5: The Expenditure Cycle Part 1: Purchases and Cash Disbursements</p> <p>Review Exam #1</p>	<p>In Hall textbook, read Chapter 4 (skip the Appendix). On page 189: – Do Review Questions 1, 2, 14 thru 18, 20. – Do MC Questions 2, 3, 5, 6, 9. – Do Problem 3.</p> <p>Bring your Systems Understanding Aid (SUA) to the next three classes (March 16 through March 30).</p>
[10] Monday March 16	<p>Excel assignment 6 is due by 11:59pm.</p> <p>Ch 5: The Expenditure Cycle Part 1 (continued)</p> <p>Systems Understanding Aid</p> <p>Part 2: Purchases & Cash Disbursements</p>	<p>In Hall textbook, read Chapter 5 On page 235: – Do Review Questions 1, 2, 5, 6, 7, 11. – Do Discussion Questions 1 and 3. – Do MC Questions 2, 3, 4, 7, 8, 10.</p>
[11] Monday March 23	<p>Excel assignment 7 is due by 11:59pm.</p> <p>Systems Understanding Aid</p> <p>(cont'd) Part 2: Purchases & Cash Disbursement</p>	<p>In <i>SUA</i>: Finish the three steps for Purchases & Cash Disbursements listed in row 2 on page 7 of this syllabus.</p>
[12] Monday March 30	<p>Quiz #2 (<i>SUA</i> Part 2) Bring your <i>SUA</i> to class; you'll need it for the quiz.</p> <p>Exam #2 (Chapters 4 & 5)</p>	
[13] Monday April 6	<p>No class today. Instead, log onto <i>Canvas</i> to view recordings about these two chapters:</p> <p>Ch 14: Auditing IT Controls Part 1: Sarbanes-Oxley and IT Governance</p> <p>Ch 15: Auditing IT Controls Part II: Security and Access</p>	<p>In Hall textbook, read Chapter 14 On page 619: – Do MC Questions 2 through 7, 9.</p> <p>Bring your SUA and a laptop computer with Excel installed to the next three classes (April 13 through April 27).</p>
[14] Monday April 13	<p>Systems Understanding Aid & Laptop Computer</p> <p>Part 3: Payroll & Completing the Project</p> <p>Review Exam #2</p>	<p>In Hall textbook, read Chapter 15 including Appendix On page 649: – Do Review Questions 17 and 20. – Do MC Questions 2, 3, 5, 7, 8, 9.</p>
[15] Monday April 20	<p>Systems Understanding Aid & Laptop Computer</p> <p>(cont'd) Part 3: Payroll & Completing the Project</p>	<p>In <i>SUA</i>: Finish the three steps for Payroll and Completing the Project listed in row 3 on page 7 of this syllabus.</p>
[16] Monday April 27	<p>Quiz #3 (<i>SUA</i> Part 3) Bring your <i>SUA</i> to class; you'll need it for the quiz.</p> <p>Ch 16: Auditing IT Controls Part III: Systems Development, Program Changes, and Application Auditing</p>	<p>In Hall textbook, read Chapter 16 On page 681: – Do Review Questions 6, 16, 19, 20. – Do MC Questions 1, 2, 5, 8, 9, 10.</p>

Final Exam (Chapters 14, 15, 16): Monday May 4, 8:00 – 10:30 pm

Please print, fill out, and bring with you to class on Monday, January 13, 2020

Student Information Form

ACCT 3340, Spring 2020

1. Name _____

Name by which you would like to be called in class (if different from above) _____

(Circle one) Male Female

Hometown (where did you grow up?) _____

2. If you currently have a job, where do you work? _____

If you have a job, how many hours per week do you work? _____

3. Career Interests:

4. Comments and/or other information (use back if you need more space):
