

Belk College of Business
ACCT 3340 – Accounting Information Systems
Fall 2022

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Office Hours: Tu,Th 1:00 – 2:00 and by appointment
Class Section 001: Tu,Th 10:00-11:15 in Friday 123
Section 002: Tu,Th 11:30-12:45 in Friday 123

Required Materials

Textbook: *Accounting Information Systems* by Savage, Brannock, and Foksinska.
ISBN: 9781119744474

Project: *Systems Understanding Aid (SUA)*, 10th edition, Arens and Ward (Armond Dalton Publishers, Inc., 2020 ISBN: 978-0-912503-75-2)

Canvas will be used to share class notes, handouts, zoom link, assignment materials, and grades. Please check Canvas daily. You may access Canvas with your NinerNet username/password at canvas.uncc.edu.

Course Prerequisites:

Sophomore standing or consent of the School of Accountancy. Prerequisites: ACCT 2122 and INFO 2130 with a grade of C or above. Enrollment limited to majors in the Belk College of Business.

Course Description

An introduction to accounting systems, with particular emphasis on internal controls and computer auditing techniques.

Objectives

Upon completion of the course, students should:

1. Understand manual and computer-based accounting information systems (AIS).
2. Be familiar with the business and accounting processes within the accounting transaction cycles.
3. Be able to prepare source documents and document/comprehend the flow of information through an AIS.
4. Understand the risks associated with an AIS and the internal controls associated with mitigating these risks.
5. Use new technology to solve business problems/needs (e.g., Microsoft Excel, SAP, and Tableau).

Grades

	%
Test 1	15
Test 2	15
Test 3	15
SUA	15
Pre-Lecture Quizzes	10
SAP	10
Excel	10
Alteryx	10
Total	100

Final grades will be based on total points earned. Generally, a 10-point scale will be used. You should not rely on the averages in the Canvas gradebook.

A couple of important points:

- Tests. Three tests will cover the reading material, lecture notes and project and lab material. Each examination's style will be disclosed prior to that examination.
- SUA: The SUA is a critical element of the class. We will use a blend of in class coverage and out of class work. It is essential that you have the SUA in hand when we start that section of the class. **Failure to acquire the SUA Project Package in a timely manner will in most cases result in a significant decrease in your grade.** Please purchase the project immediately.
- SAP Assignment. We will use SAP as the enterprise system in class. All materials will be available on Canvas.
- Excel and Alteryx Labs. Students will complete a series of Excel and Alteryx Labs covering a variety of accounting topics. All materials and video lectures are available in Canvas. All assignments will be submitted in Canvas. Each student will complete the labs on their own, outside of class.

Attendance and Participation: Your attendance and participation are important elements of the learning process. Being present for the full class, from the start to the end is important. Specifically, arriving late or leaving early is not acceptable. If you are unable to attend a class please let me know in advance. Failure to both attend and participate will result in a downward adjustment of your grade. You must take test tests at the time and day they are offered, substitute tests will not be made available. If you miss a test you will receive a zero as your test score. While our classes are being offered in Zoom please have your camera turned on. Failure to do so with out express permission to do so will result in your not being recorded as present for the class.

College and University Policies

Face Coverings in Class: It is the current policy of UNC Charlotte that as a condition of on-campus enrollment, all students are required to engage in safe behaviors to avoid the spread of COVID-19 in the 49er community. Such behaviors specifically include the requirement that all students properly wear CDC-compliant face coverings in all indoor spaces on campus, including classrooms and labs, regardless of vaccination status. Failure to comply with this policy in the classroom or lab may result in dismissal from the current class session. If the student refuses to leave the classroom or lab after being dismissed, the student may be referred to the Office of Student Conduct and Academic Integrity for charges under the Code of Student Responsibility.

Academic Integrity: All students are required to read and abide by the Code of Student Academic Integrity. Violations of the Code of Student Academic Integrity, including plagiarism, will result in disciplinary action as provided in the Code. Definitions and examples of plagiarism are set forth in the Code. The Code is available from the Dean of Students Office or <http://legal.uncc.edu/policies/up-407> .

Disability Accommodations: UNC Charlotte is committed to access to education. If you have a disability and need academic accommodations, please provide 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 in Fretwell 230.

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 the procedures in this Policy, 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).

Belk College Statement on Diversity: The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, we create diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.

Title IX Reporting Obligations

UNC Charlotte is committed to providing an environment free of all forms of discrimination and sexual harassment, including sexual assault, domestic violence, dating violence, and stalking. If you (or someone you know) has experienced or experiences any of these incidents, know that you are not alone. UNC Charlotte has staff members trained to support you in navigating campus life, accessing health and counseling services, providing academic and housing accommodations, helping with legal protective orders, and more.

Please be aware that many UNC Charlotte employees, including all faculty members, are required reporters. **This means that if you tell me about a situation involving sexual harassment, sexual assault, dating violence, domestic violence, or stalking, I must report the information to the Title IX Coordinator.** Although I have to report the situation, you will still have options about how your case will be handled, including whether or not you wish to pursue a formal complaint. Our goal is to make sure you are aware of the range of options available to you and have access to the resources you need.

If you wish to speak to someone confidentially, you can contact any of the following on-campus resources, who are not required to report the incident: (1) University Counseling Center (counselingcenter.uncc.edu, 7-0311); (2) Student Health Center (studenthealth.uncc.edu, 7-7400); or (3) Center for Wellness Promotion (wellness.uncc.edu, 7-7407). Additional information about your options is also available at titleix.uncc.edu under the "Students" tab.

Course Schedule

(TENTATIVE)

Date	Day	Ch	Topic	Projects/Labs
08/23	Tu	1	Introduction to AIS	Excel
08/25	Th	2	Risk and Risk Assessment	Excel
08/30	Tu	3	Risk Management and Internal Controls	Excel
09/01	Th	4	Software and Systems	Excel
09/06	Tu	5	Data Storage and Analysis	Excel
09/08	Th	6	Systems and Database Design	Excel
09/13	Tu	8	Documenting Systems and Processes	Excel
09/15	Th		Test 1	
09/20	Tu		Revenue Cycle	SUA
09/22	Th		Revenue Cycle	SUA
09/27	Tu		Revenue Cycle	SUA
09/29	Th		Revenue Cycle	SUA
10/04	Tu		Expenditure Cycle	SUA
10/06	Th		Payroll Cycle and Month End Process	SUA
10/11	Tu		Fall Break - No Class	
10/13	Th		Payroll Cycle and Month End Process	SUA
10/18	Tu		Adjusting and Closing Process	SUA
10/20	Th		Adjusting and Closing Process	SUA
10/25	Tu		Test 2	
10/27	Th		ERP Systems	SAP
11/01	Tu	14	Information Security	Alteryx
11/03	Th	14	Information Security	Alteryx
11/08	Tu	15	Fraud	Alteryx
11/10	Th	15	Fraud	Alteryx
11/15	Tu	16	Cyber Security	Alteryx
11/17	Th	16	Cyber Security	Alteryx
11/22	Tu	19	Audit Assurance	Alteryx
11/24	Th		Thanksgiving Break - No Class	
11/29	Tu	19	Audit Assurance	Alteryx
12/01	Th	7	Emerging Technologies	Alteryx
12/06	Tu	7	Emerging Technologies	Alteryx
12/13	Tu		Test 3 - 11AM to 1:30 (11:30 class)	
12/15	Th		Test 3 - 8AM to 10:30 (10:00 class)	