ACCT 3340 – Accounting Information Systems
Fall 2013
MW 9:30a-10:45a
Friday 142

Instructor: Dan Way, MaCC, MS
dtway@uncc.edu - Email is the best way to reach me!

Office: Friday 251D

Office Hours: Monday 7:15a-7:45a; 4:30p-6:15p
Wednesday 7:15a-7:45a
Other times available by appointment

*It may be necessary for me to make adjustments to this syllabus as we progress through the course. If changes are needed, I will communicate those changes both in class and via Moodle/Email as soon as they are made.

Required Materials & Tools:


  You will need access to a Personal Computer and printer (Windows XP SP3, Windows Vista SP1 or Windows 7) with Microsoft Excel 2003, 2007 or 2010 installed, and on which you can install the Peachtree Accounting 2012 Software. **The software is not compatible with Mac.** You can read about this computerized accounting project at http://armonddalton.com/peachtree2012.html.

- **Moodle2** will be used to share lecture notes and other pertinent documents, display assignment & exam grades, and facilitate out of class discussions/Q&A. **You should plan to check Moodle2 - as well as your UNCC email - daily.** You may access Moodle with your NinerNet username/password at http://moodle2.uncc.edu.

Email
Email is the best way to reach me. I will make every reasonable effort to return your message within 24 hours, and will likely be able to respond within a few hours on most days. Please note that I am usually “offline” after 8pm, so try to avoid sending last-minute emails the night before an exam. Please make sure you are emailing me from your official UNCC email address at all times in order to guarantee that I receive your message in a timely manner.

As you are all on the path toward becoming professionals, please also observe proper email etiquette. That includes the use of real words and relatively correct spelling, grammar, and punctuation. You should also put the course number and section in the subject line of your email, and begin your message with a proper salutation such as “Mr. Way,” “Professor Dan,” or “Dear Dan.” Emails that begin with such phrases as “Hey man” or
“What’s good bro” will receive no response. Before drafting an email, take a second to ask yourself if your question can be answered by reviewing the course syllabus or browsing the course Moodle site. If you are unsure, give those items a quick look. This will guarantee an efficient use of both your time and my time.

**Course Description in the University Catalog:**
Accounting Information Systems. (3) Prerequisites: ACCT 2122 and INFO 2130 with a grade of C or above. An introduction to accounting systems, with particular emphasis on internal controls and computer auditing techniques. Enrollment limited to majors in the College of Business. (Fall) (Evenings)

**Course Objectives**
This course is designed to give you an introduction to computerized and non-computerized accounting information systems, with particular emphasis on internal controls.

Upon completion of the course, students should:
- Understand manual and computer-based accounting information systems
- Be familiar with the business and accounting processes within the sales and purchases cycles
- Be able to prepare source documents and comprehend the flow of information through an accounting system
- Have a working knowledge of database management systems, REA modeling, ERP Systems, and E-Business
- Understand the risks associated with accounting information systems and the internal controls associated with mitigating these risks
- Be familiar with the general and application control and audit procedures typical for computer-based accounting systems
- Be aware of the legal, professional, and ethical responsibility of accountants and management in the design, use and control of AIS

**Classroom Conduct & General Expectations**
Class attendance and participation are important student obligations. Those who attend class regularly tend to perform better than those who do not. As important as it is to be present, it is more important that you come to class PREPARED to participate in the learning process. Being prepared for class means you:
- Have reviewed and read the chapter(s) of the textbook and any other supplemental materials AHEAD of our discussion of each topic
- Have the appropriate materials with you – i.e. textbook, project workbooks, lecture notes, etc.
- Have completed any required assignments or pre-work necessary for each class meeting

As upperclassmen, you are all aware of what is expected of you while you are present in this classroom learning environment, but it never hurts to put it in writing. Please make every effort to arrive to class on time. Steady streams of stragglers, especially in a class of this size, can be very disruptive to everyone. Unless there is an emergency, please plan to stay in class until you are dismissed. While in class, keep your cell phone and other noise-making devices off or on silent mode. If you choose to have electronic devices like cell phones, laptops, tablets, etc. with you, refrain from using them unless that use is directly related to the class material. While your participation in this class is highly encouraged, please make sure that participation is respectful of your classmates. Do not interrupt your classmates if they have the floor, and do not carry on side conversations at any time. If you have a question, just raise your hand and share it with the class so that everyone can benefit from the answer.

**Grades:**
Your grade in this course will be based solely on the following assignments and exams:

<table>
<thead>
<tr>
<th>Component</th>
<th>Total Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group Research &amp; Presentation Project</td>
<td>100</td>
</tr>
<tr>
<td>Group Class Work ( &amp; Presentation attendance)</td>
<td>50</td>
</tr>
</tbody>
</table>
Exam 1  100
Exam 2  100
Exam 3  100
Exam 4*  100
Final Exam (cumulative)*  100

*Both Exam 4 and the cumulative Final Exam will be taken during the final exam period. Provided you do not miss any exams, I will replace your lowest exam grade from Exams #1-4 with your grade from the cumulative Final Exam if it raises your overall point total.

When determining your overall course grade, the following grading scale will be used:

<table>
<thead>
<tr>
<th>Total points earned:</th>
<th>Grade:</th>
</tr>
</thead>
<tbody>
<tr>
<td>585+</td>
<td>A</td>
</tr>
<tr>
<td>520-584.99</td>
<td>B</td>
</tr>
<tr>
<td>455-519.99</td>
<td>C</td>
</tr>
<tr>
<td>390-454.99</td>
<td>D</td>
</tr>
<tr>
<td>&lt; 390</td>
<td>F</td>
</tr>
</tbody>
</table>

Neither overall course grades nor individual assignment/exam grades will be “curved.” Your grade will be based on how many points you earn on each assignment and exam, and NOTHING else. Please do not ask for special consideration of any kind, regardless of why you may “need” a certain letter grade. While I would encourage you to focus strictly on learning the material rather than allowing a certain grade to be your only motivation, I do understand that most (or all) of you will have a target grade in mind that you are striving for. Please do not hesitate to speak with me as the semester progresses with regard to your preparation and performance in this class. If you find you are not doing as well as you would like to (or need to), I would be happy to help you figure out what you need to change in order to perform better in the remainder of the course.

*Please note that the grading scale above assumes that your class behavior is professional and appropriate. While I have literally never had to do this, I may reduce the final course grade if you exhibit consistently poor classroom behavior and disrupt the learning process for others. For the University’s policy relating to course grades visit the following site: http://www.legal.uncc.edu/policies/GradeAppeal.html

**Group Class Work:**
Throughout the semester, you will receive in-class assignments. These assignments will be completed in groups of 3-4 - preferably the same group with which you will complete the group project (more on that shortly). These assignments will primarily be discussion-based exercises – based on readings and our course project work - that will require some documentation or written explanation. In many cases, these exercises will be discussed with the entire class after completion. As long as each group member puts forth a reasonable effort, the group will receive full credit for each assignment. Individuals who are absent cannot receive any credit for these assignments, and therefore excessive absences will directly impact your grade to a certain extent.

**Exams (a lot to cover here!):**
As noted above, you will take four regular exams and a cumulative final exam (typically multiple choice format) in this course. Exams will cover assigned readings, class discussions, project work, and homework assignments.

1. **Makeup exams:**
   As a general rule, there will be no makeup exams of any kind, and no exams may be taken before or after the rest of the class takes the exam. If you have a documented emergency or personal situation that requires you to be absent for an exam, please make sure you go through the proper University channels to document that situation. Valid reasons for missing an exam generally only include documented personal illness, death in the family, or required school functions.

2. **Exam conduct:**
On exam days, make sure you arrive on time with several #2 pencils in tow. If you are late, you will be allowed to take the exam, provided no other students have already completed & turned in the exam. However, you will NOT be given extra time to complete the exam, regardless of how late you arrived. You MUST turn in your exam for grading as soon as you leave the classroom, so you may want to visit the restroom before coming to take your exam.

You are expected to respect each other at all times. You should behave appropriately during an examination. Refrain from displaying behaviors that may be annoying to other students. Keep your focus on your test. If you wear a hat with a brim, you will be asked to either take it off or to turn it backward.

3. **Reviewing Exams:**
I’ll make every effort to return exams to you on a timely basis. Exams will be returned, discussed and then re-collected. This will be your only opportunity to view your exam. All exams will be kept in my office; under no circumstances will they be returned to students. If you leave the classroom with your exam, it will be considered a violation of the Code of Academic Integrity and will result in an automatic grade of zero for the exam plus academic integrity charges.

4. **Exam re-grading:**
Students justifiably sometimes question the grading of their examinations. I’ll reconsider the grading of a question if you adhere to the following procedure: On the cover page of the examination, write the number of the question to be re-graded along with the reasons for the requested re-grading. Reasons are essential! A request for re-grading must be submitted immediately after you get back your exam results.

5. **Scantrons:**
Multiple choice portions of all exams will use the machine-graded “Scantron” answer sheet. All answers to multiple choice questions must be on the Scantron sheet in order to be considered. Answers on the test or on scrap paper will not be considered. Be certain that all stray marks and “erased” wrong answers are fully erased prior to submitting the Scantron. No grade adjustments will be made due to errors in completing the Scantron. You should complete the Scantron answer sheet as you are taking the exam; don’t wait until the end of the allotted time to complete the Scantron.

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**Projects:**

**Systems Understanding Aid (SUA)**
You will complete the SUA project individually during the first half of the semester. While project materials will not be collected for grading, exam questions will be taken from project activities, so failure to complete the project will be harmful to your success in this course. Suggested “deadlines” will be provided on the course schedule.

This project consists of a manual accounting & internal control system for a wholesaling business named Waren Sports Supply. You will prepare realistic & appropriate source documents for the business – such as purchase orders, receiving reports, invoices, bills of lading, etc. You will also perform internal control procedures, as well as prepare journal and ledger entries for the various activities of the business. Finally, you will perform other record-keeping activities, and prepare annual financial statements for the business.

While most businesses use computerized accounting systems, completing these exercises is incredibly useful in helping you visualize (and execute) the flow of information and the steps in document preparation in an accounting information system. I will give you some class time to work on the SUA, but you will also need to spend time on it outside of class. Follow the directions here as you work on the project:

**Part I – Getting Started**
1. Read & complete the five preparation steps on page 3 of the *Instructions, Flowcharts, and Ledgers (IF&L)* book.

2. Browse the rest of the package materials so that you become familiar with where/what every piece contains.

3. Carefully read the requirements on pages 10-11 of the *IF&L* book.

   Note: We will be using the Green version of Document No. 1. It has a “B” in the bottom left corner.

4. Re-read option 1 on page 10 (cross out option 2). Go through all transactions on Document No. 1 and label them as one of the following:

   - **S&CR** – Sales, sales return, cash receipt or charge-off
   - **P&CD** – Purchase of goods or services or cash disbursement, except for Payroll
   - **PR** – Payroll

### Part 2 – Sales & Cash Receipts

1. Refer to Document No. 1 and focus on those transactions that you have labeled as **S&CR**.

2. Review requirements 3 & 4 on page 11 of the *IF&L* book.

3. Complete the seven-step process for recording a transaction (requirement 5) on page 11 of the *IF&L* book for all of the transactions you labeled as **S&CR**.

4. Complete month-end procedures 1, 2, 5, 6, 7 (from page 12-13 of the *IF&L* book) for **S&CR** only.

5. Complete year-end procedure 6 (page 15), Accounts Receivable aged trial balance only. Use Microsoft Excel or other spreadsheet program to create your aged trial balance, and print it out.

### Part 3 – Purchases & Cash Disbursements

1. Refer to Document No. 1 and focus on those transactions that you have labeled as **P&CD**.

2. Review requirements 3 & 4 on page 11 of the *IF&L* book.

3. Complete the seven-step process for recording a transaction (requirement 5) on page 11 of the *IF&L* book for all of the transactions you labeled as **P&CD**.

4. Complete month-end procedures 1, 2, 5, 6 (from page 12-13 of the *IF&L* book) for **P&CD** only.

5. Complete year-end procedure 6 (page 15), Accounts Payable aged trial balance only. Use Microsoft Excel or other spreadsheet program to create your aged trial balance, and print it out.

### Part 4 – Payroll & Completing the Project

1. Refer to Document No. 1 and focus on those transactions that you have labeled as **PR**.

2. Review requirements 3 & 4 on page 11 of the *IF&L* book.

3. Complete the seven-step process for recording a transaction (requirement 5) on page 11 of the *IF&L* book for all of the transactions you labeled as **PR**.

4. Complete all month-end procedures on pages 12-13 not already completed.

5. Complete all year-end procedures (skip # 6) on pages 14-15 not already completed.

Peachtree Accounting Project
Following the completion of the SUA, you will begin work on the Peachtree Accounting project (individually). The Peachtree project is an independent, out-of-class problem-solving exercise. While project materials will not be collected for grading, exam questions will be taken from project activities, so failure to complete the project will be harmful to your success in this course. Suggested “deadlines” will be provided on the course schedule.

This project will give you the opportunity to use the Peachtree Accounting software package, a popular automated accounting solution used by thousands of small to medium-sized businesses. FYI, Peachtree has recently been renamed to “Sage 50,” so any internet search you perform looking for information on Peachtree may yield results for Sage 50. This project will help you connect the dots between your knowledge of manual accounting information systems and computerized systems. You will follow the instructions in your Peachtree workbook to identify how and where data is processed, make inquiries into the system to analyze data, make changes to the system, establish & test internal controls, and prepare various reports to support business decision making.

Please note that your Peachtree software is not Mac compatible! If your personal computer is a Mac, you will need to make other arrangements to complete the project. The computer labs in the Friday building do permit students to install this software for individual use! Requirements for the project include:

<table>
<thead>
<tr>
<th>Chapters in Instructions book to read &amp; work through</th>
<th>Suggested practice questions (From Student Problems &amp; Cases Book unless noted)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1, 2</td>
<td>Questions 2-1 through 2-8; 2-10 through 2-14</td>
</tr>
<tr>
<td>3, 4</td>
<td>All</td>
</tr>
<tr>
<td>5, 6</td>
<td>All</td>
</tr>
<tr>
<td>7</td>
<td>All</td>
</tr>
<tr>
<td>8 – option B</td>
<td>Complete and review all of the items found on P.8-41 of Instructions book under the “…items to hand in” section.</td>
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Group Research & Presentation Assignment
Working in a group of 3-4 students (chosen by you), you will all complete a research and presentation assignment related to topics introduced in this course. A list of potential topics will be provided by your instructor, though you are welcome to suggest different topics if they have some connection to the course. Prior to beginning any project work, each group should obtain approval for their topic – via email – from the instructor. No two groups can have the exact same topic, so this approval is critical. Failure to obtain approval will result in the downward adjustment of your final project grade by at least 75%. As a group, you must also decide when you wish to present your project to the class. The written portion of the project will be due the day you present. Time slots will be assigned on a first-come, first-serve basis (see the project specifications document on Moodle for details), so it is important that you make this decision as soon as possible.

The project is worth a total of 100 points. 50 points are available for the written portion of the project, and 50 points are available for the presentation portion. A grading rubric for both portions will be provided on our course Moodle site, along with more detailed specifications of the project requirements. In addition, select exam questions may be taken from group presentation materials, and attendance for
group presentation periods will be factored into your class work point total, so it is important that you attend your classmates’ presentations and pay close attention.

You will not be required to complete peer evaluations of your fellow group members’ performance. Therefore, should you experience trouble with any individual group member and their effort on the project, you should first attempt to resolve that conflict with the individual directly. If you do not feel comfortable doing so, or if your attempts are unsuccessful, contact the instructor for assistance. Unless problems have been documented and discussed with the instructor, each group member will receive an identical grade for project work.

Academic Honesty:
All students are expected to conduct themselves in a manner that is above reproach in their academic work, complying with the Code of Student Academic Integrity. The types of misconduct with related penalties and procedures can be found in the Code and you are expected to be familiar with, and to follow, this Code which can be found at: http://www.legal.uncc.edu/policies/ps-105.html
In addition, the following behaviors are specifically not allowed in this class. You may not:

- Have on your desk, or on your lap, any papers or notes, purses, book bags, cell phones or any other electronic device during an exam.
- Leave the classroom during an exam until you are ready to turn in your exam.
- Remove an exam from the classroom. You will receive a zero for any exam that you take from the class.
- Allow another student to copy your exam answers.
- Copy another student’s answers on any exam.
- Have another student complete your project assignments.

Students also have the responsibility to report cases of academic dishonesty of which they become aware. Since academic evaluations in this class include a judgment that the student's work is free from academic dishonesty, grades in this course will be adversely affected by violations of the Code.

Statement on Students with Disabilities:
The Americans with Disabilities Act is a federal anti-discrimination statute that provides civil rights protection for persons with disabilities. This legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a disability requiring an accommodation, please contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

Diversity Statement:
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 celebrate diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.