ACCT – 3340 - Accounting Information Systems  
Fall 2014, Wednesday  
Section 090: 6:30pm, Health & Human Services 159

Amanda Gabriel  
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Office hours: W/F 11:00am – 12:00pm, and W 3:30pm – 6:30pm  
Email: Amanda.Thomas@uncc.edu; Web: Class materials are on Moodle2

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

Prerequisite  
Sophomore standing or consent of department Prerequisites: ACCT 2122 and INFO 2130 with a grade of C or above, enrollment limited to majors in the College of Business.

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

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

Required Materials


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 Sage 50 software. The software is not compatible with Mac.


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](http://moodle2.uncc.edu).

**Grading Policy**
A student’s grade will be determined on the basis of his/her accomplishment in the following areas:

- Three midterm examinations (100 points each) 300 points, exam #1 will include questions from the manual SUA
- Final examination (comprehensive) 150 points
- Project #1 - Systems Understanding Aid (Sage 50) 50 points
- Project #2 - Excel project 25 points
- In-class work 25 points
Total 550 points

*I will use the following grading scale: [100-90%]=A; (90-80%]=B; (80-70%]=C; (70-60%]=D; (60% and below] F.*

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. Please do not ask for special consideration. 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.

You will complete the SUA project individually according to the schedule in the appendix. While not all project materials will 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.

You will complete the excel project individually during the latter part of the semester. Specific details on this project will be provided in class on October 31.
**Attendance and General Expectations**

Regular class attendance is expected. Students should arrive on time and remain the entire period. *Students assume full responsibility for material covered and assignments given during a missed class.* Students are expected to come to class prepared. Handouts (available on Moodle) are to be printed prior to the class period during which the chapter will be discussed. Assignments are to be read and homework problems are to be completed as assigned. Students are expected to conduct themselves in a respectful and professional manner. The use of cell phones or other communication devices is disruptive, and is therefore prohibited during class. Students are permitted to use computers during class for note-taking and other class-related work only. The use of computers during class for activities not related to class is prohibited.

**In-class Work**

Throughout the semester, you may receive in-class assignments. These assignments may be individual or in groups. These assignments will primarily be discussion-based exercises – based on readings and our course project work which may require some documentation or written explanation. In many cases, these exercises will be discussed with the entire class after completion. As long as each individual/group puts forth a reasonable effort, full credit will be received. Individuals who are absent cannot receive any credit for these assignments, and therefore excessive absences will directly impact your grade to a certain extent. Each in class assignment will be equally weighted, so if we have 5 over the course of the semester, each will be worth 5 points for a total of 25.

**Examinations**

It is the student’s responsibility to make arrangements to take the exams at the designated times (see course schedule). An unexcused absence from an exam will result in a grade of zero for that exam. If you miss a mid-term exam with a university-approved absence and provide appropriate documentation for the absence, a make-up exam will be made available. Only one make-up exam time will be offered per exam for all students/all sections. 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.

**Conduct during an Exam**

All students should avoid disruption and arrive on time. You may leave class when you are finished with an exam, but you may not leave during an exam and return to finish it. All books, notes, scratch paper, etc., must be placed in the front of the room before the test.

**Use of a Calculator during an Exam**

Students should acquire a basic, four-function calculator for use during exams in this course. Only calculators with a small window will be allowed during exams. The use of a programmable calculator is prohibited during an examination. Students may not share calculators during the examinations. The use of other electronics is not permitted during exams.

**Policy on Re-grading Exams**

Exams will be returned to students for review in class as quickly as possible. Students may sometimes justifiably question the grading of their examinations. A request for re-grading must be submitted immediately after you review your exam results.

**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 see me within the first week and also contact the Office of Disability Services in Room 230 of the Fretwell building and follow the instructions of that office for obtaining accommodations.

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

**Academic Integrity**

Students have the responsibility to know and observe the requirements of The UNC Charlotte Code of Student Academic Integrity. This code forbids cheating, fabrication or falsification of information, multiple submissions of academic work, plagiarism, abuse of academic materials, and complicity in academic dishonesty (helping others violate the Code). Any further specific requirements or permission regarding academic integrity in this course will be stated by the instructor and are binding on the students in this course. Students who violate the Code can be expelled from UNC Charlotte. The normal penalty is zero credit on the work involving dishonesty and further substantial reduction of the course grade. In almost all cases, the course grade is reduced to F. Copies of the Code can be obtained from the Dean of Students Office. Standards of academic integrity will be enforced in this course. Students are expected to report cases of academic dishonesty they become aware of to the course instructor who is responsible for dealing with them.
Appendix
Class Outline

<table>
<thead>
<tr>
<th>Day</th>
<th>Date</th>
<th>Chapter</th>
<th>Description</th>
<th>SUA Schedule</th>
</tr>
</thead>
<tbody>
<tr>
<td>W</td>
<td>8/20</td>
<td>Chapter 1</td>
<td>Course overview &amp; introductions AIS and the accountant</td>
<td>Read pages 1 - 16 of SUA instructions Complete pages 1&amp;2 of transaction list</td>
</tr>
<tr>
<td>W</td>
<td>8/27</td>
<td>Chapter 2 / SUA</td>
<td>Information technology and AISs Continue working on transaction list to completion</td>
<td>Be sure all transactions are complete by 9/3</td>
</tr>
<tr>
<td>W</td>
<td>9/3</td>
<td>Chapter 3 / SUA</td>
<td>Data modeling Start month-end procedures</td>
<td>Complete month-end procedures</td>
</tr>
<tr>
<td>W</td>
<td>9/10</td>
<td>Chapter 4 / SUA</td>
<td>Organizing and manipulating the data in databases Start year-end procedures</td>
<td>Continue working on year-end procedures</td>
</tr>
<tr>
<td>W</td>
<td>9/17</td>
<td>Chapter 5</td>
<td>Database forms and reports Continue working on year-end procedures</td>
<td>Complete year-end procedures</td>
</tr>
<tr>
<td>W</td>
<td>9/24</td>
<td>SUA (Sage 50) and Exam 1</td>
<td>Lab or in-class demonstration / kick-off Sage 50 project Ch. 1 - 5, exam will include manual SUA questions</td>
<td>Bring manual SUA files to exam Homework: Sage 50 - Chapter 1 and 2</td>
</tr>
<tr>
<td>W</td>
<td>10/1</td>
<td>Chapter 6</td>
<td>In class application of documenting accounting information systems</td>
<td>Sage 50 - Chapter 3</td>
</tr>
<tr>
<td>W</td>
<td>10/8</td>
<td>Chapter 7 &amp; Chapter 8</td>
<td>Part I and Part II: Accounting information systems and business processes</td>
<td>Sage 50 - Chapter 4 &amp; 5</td>
</tr>
<tr>
<td>W</td>
<td>10/15</td>
<td>Chapter 9 &amp; 10</td>
<td>Introduction to internal control systems Computer controls for organizations and AISs</td>
<td>Sage 50 - Chapter 6 &amp; 7</td>
</tr>
<tr>
<td>W</td>
<td>10/22</td>
<td>Exam 2</td>
<td>Ch. 6 - 10, exam may include Sage 50 questions break early - start working on Chapter 8 Computer crime, fraud, ethics, and privacy Information technology and auditing</td>
<td>Sage 50 - Chapter 8 (cont’d) Sage 50 Project Due Assignment TBD : taken from page B-17 and B-18</td>
</tr>
<tr>
<td>W</td>
<td>10/29</td>
<td>Chapter 11 and Chapter 12</td>
<td>Developing and implementing effective AISs In class: kick-off excel project Accounting on the internet</td>
<td>Work on excel project</td>
</tr>
<tr>
<td>W</td>
<td>11/5</td>
<td>Chapter 13 / Excel - Lab</td>
<td>Accounting and enterprise software</td>
<td>Work on excel project</td>
</tr>
<tr>
<td>W</td>
<td>11/12</td>
<td>Chapter 14 / Chapter 15</td>
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<td></td>
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<tr>
<td>W</td>
<td>11/19</td>
<td>Exam 3, excel project due</td>
<td>Ch. 11 -15, exam may include excel questions</td>
<td>Excel project due</td>
</tr>
<tr>
<td>W</td>
<td>11/26</td>
<td>Thanksgiving break</td>
<td></td>
<td></td>
</tr>
<tr>
<td>W</td>
<td>12/3</td>
<td>Review</td>
<td></td>
<td>Review for Comprehensive Final</td>
</tr>
</tbody>
</table>

*Schedule subject to change
** Textbook homework will be assigned at the end of each lecture
*** Bold/highlighted above the exam dates and project dates