Advanced Accounting Information Systems  
ACCT 6210  
Fall 2012

Instructor Information

Instructor: Dr. David S. Kerr  
E-mail: dskerr@uncc.edu  
Office: Friday bldg., room 253E  
Office Hours: Office hours on Main Campus: Tuesday & Thursday 12:30–1:50pm. Office hours in Center City bldg: Tuesday 4:30 – 5:20pm (room 713).  
Class Hours: Section U90: Tuesday, 5:30pm–8:15pm, Center City bldg., room 602.

Required Materials

- Personal computer (and printer) on which you can install Peachtree Accounting; see page 1-3 of the Peachtree *Instructions & Assignments* book for minimum hardware and software requirements.

Prerequisites

Must be in good standing in MACC program and have completed Intermediate Accounting.

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.
General Comments

Welcome to Advanced Accounting Information Systems! 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.

Moodle (UNC-Charlotte’s Learning Management System)

Class Notes: I will distribute class notes for each chapter on Moodle. Please print the class notes and bring them to class.

Test Scores: You can use Moodle to check your exam scores. Click the Grades button in the Administration area on the left side of your screen.

Moodle is accessible through 49er Express on the UNC-Charlotte web site (www.uncc.edu). You will then need to enter your NinerNet user name and password on the right-hand side of the Moodle screen to log in.

Attendance and Participation

Class attendance is important as it gives you an opportunity to clarify and test your understanding of the material covered. You will be responsible for all material covered in class as well as in the homework assignments and readings.

Verbal communication skills and the ability to “think on your feet” are important for professionals. You should be prepared each day to respond to questions from other members of the class and from me. I will conduct this class in an atmosphere of mutual respect. I encourage your active participation in class discussions. The sharing of differing ideas is encouraged and welcome. However, I will exercise my responsibility to manage the discussions so that ideas and argument can proceed in an orderly fashion. You should expect that if your conduct during class discussions seriously disrupts the atmosphere of mutual respect I expect in this class, you will not be permitted to participate further.

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.
Grades

Your grade in the course will be based on four exams and two projects as follows:

<table>
<thead>
<tr>
<th>Points Available</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Systems Understanding Aid (SUA)</strong></td>
<td>50</td>
</tr>
<tr>
<td><strong>Peachtree project</strong></td>
<td>50</td>
</tr>
<tr>
<td><strong>Exam #1</strong></td>
<td>100</td>
</tr>
<tr>
<td><strong>Exam #2</strong></td>
<td>100</td>
</tr>
<tr>
<td><strong>Exam #3</strong></td>
<td>100</td>
</tr>
<tr>
<td><strong>Final exam (cumulative)</strong></td>
<td>150</td>
</tr>
<tr>
<td><strong>Total points possible</strong></td>
<td>550</td>
</tr>
</tbody>
</table>

You are expected to complete and turn in each project on or before its due date. I will accept late projects, but please note that a late penalty of 3 points per day (out of 50 points possible) will be deducted from each project turned in late. **Note:** No late assignments will be accepted after Tuesday, December 4.

Preliminary Grading Scale

<table>
<thead>
<tr>
<th>Total Points Earned</th>
<th>Course Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>495.00 – 550.00</td>
<td>A</td>
</tr>
<tr>
<td>440.00 – 494.99</td>
<td>B</td>
</tr>
<tr>
<td>385.00 – 439.99</td>
<td>C</td>
</tr>
<tr>
<td>Less than 385</td>
<td>U</td>
</tr>
</tbody>
</table>

Examinations

Four exams will be given during class. The final exam will be cumulative. You may use one 3" x 5" **note card** with hand-written notes, front and back, when taking the final exam. You will not be allowed to use a note card when taking midterm exams.

You must be in class at the proper time to take each exam. **No make-up midterm exams will be given, and no exams will be given before or after their scheduled times.** If you miss a midterm exam, the grade will be recorded as a zero, which will be replaced by your average grade on all of your other exams, including the final exam, at the end of the semester. This allows for the possibility that you may have to miss one of the midterm exams due to unavoidable circumstances such as illness, car problems, interviews, or other conflicts. **If you take all three midterm exams at their scheduled times,** I will replace your lowest midterm exam grade with your average grade on the other exams, including the final exam, if it raises your average in the course.

**On exam days,** bring one or more #2 pencils with you to class. If you choose to wear a hat with a brim during an exam, the brim must be facing backwards.

If you’re **late to class on an exam day** and any students have finished the exam and already left the classroom, you will not be allowed to take the exam.
You may, of course, leave class after you finish and turn in your exam. However, you may not leave during the exam and then come back to finish it. Once you leave the classroom, that’s it – you’re finished with the exam – so it might be good to visit the restroom right before the exam begins.

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. Be aware that make-up exams tend to be more difficult than the original, so you should make every effort to take the final exam at the scheduled time.

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, the SUA, and the Peachtree project — 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 as discussed on page 1 of this syllabus. Finally, please note that there will be no “extra credit” work available, and midterm exams are not curved. Do not ask me to grade you differently than other students or to raise your end-of-semester grade—it will not happen.
Cell Phones and Computers

The use of cell phones, beepers, 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 during class for note-taking and other class-related work only. The use of computers during class for activities not related to the class is prohibited.

Project – 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 during the first half of the semester.

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.), performing internal control procedures, and performing record-keeping activities such as preparation of adjusting and closing entries, bank reconciliation and other information schedules, and 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 complete parts of the SUA together in class, you are responsible for submitting your own solutions to the project. When working on projects in this course, it is imperative that your solutions be the result of your own efforts. Copying answers from another student and turning them in as your own, or the use of solutions manuals, solutions from prior semesters, or any other such “aid” which interferes with your ability to understand and learn the project’s concepts, would be an act of academic dishonestly. You are, however, encouraged to consult with one or more classmates or me if you need help understanding any part of a project.

Detailed information about the SUA assignments is provided on the next page.
SYSTEMS UNDERSTANDING AID INSTRUCTIONS

After the Systems Understanding Aid (SUA) is completed and graded, 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. Any type of paper can be used for schedules as long as they are prepared neatly and can be read easily. I have scheduled several 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.
   * We will be using the blue version of Document No. 1. Destroy the green version.

(3) On page 10, re-read Option 1 (ignore Option 2 on pg 11), and then go through all transactions on the transactions list (Document No.1) 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 these 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 Document No. 1.

(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 (A/R aged trial balance only.) Use Microsoft Excel to create the aged trial balance of A/R, and print it out.

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 Document No. 1.

(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, and print it out.) 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 Document No. 1.

(2) On pages 12 and 13, complete all MONTH-END PROCEDURES not yet completed.

(3) On pages 14 and 15, complete all YEAR-END PROCEDURES not yet completed. (Exceptions: In procedure 5, you do not need to prepare a statement of cash flows. Skip procedure 6; i.e., you do not need to prepare a trial balance of fixed assets, and the A/R and A/P trial balances were prepared previously.)

Note: To avoid a late penalty, you must turn in the project at the beginning of class on Tuesday, November 6.
Peachtree Project

In addition to the Systems Understanding Aid, you will work with a computerized accounting information system called Peachtree Accounting. Peachtree Accounting is widely used by thousands of companies throughout the world.

As you’ll see in this project, an important distinction between a manual paper-based accounting system such as the Systems Understanding Aid and a computerized accounting system such as Peachtree Accounting is the lack of visibility in much of what takes place in a computerized system because it is electronic. The challenge with this lack of visibility is the difficulty to understand what is happening in the system. This lack of understanding in turn causes many users to either use the system improperly or fail to take advantage of all of its capabilities.

This project will help you bridge the gap between what you know about a paper-based and a computer-based accounting information system. The benefit to you is an enhanced ability to contribute immediately to a business in a computer environment as an accountant, auditor, or user of information generated by such a system.

As you work through the project, you will be asked to identify where and how data are processed, do inquiries into the system to analyze the data, make customized changes to the system, establish and test internal controls, and prepare reports to support business decision making. You will see some of the benefits of computerized systems over paper-based systems, such as (1) the ability to generate multiple-use information without entering information more than once, (2) the incorporation of shortcut methods to enter data, and (3) the embedding of internal controls in the software to prevent and detect errors (Peachtree Instructions & Assignments book, p. 1-5).

As with other projects in this course, your solutions must be the result of your own work, not a copy of another student’s solutions.

To avoid a late penalty, you must turn in the project at the beginning of class on Tuesday, November 27.

Additional information about the Peachtree project is provided on the next page.
### Peachtree Accounting

#### ASSIGNMENT SCHEDULE

<table>
<thead>
<tr>
<th>DATE</th>
<th>ASSIGNMENT FROM INSTRUCTIONS AND ASSIGNMENTS BOOK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week of Sept 4</td>
<td>Chapter 1 / Introduction and Software Installation&lt;br&gt;Chapter 2 / Familiarization&lt;br&gt;Work through Chapter 2 to become familiar with <em>Peachtree</em>. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td>Week of Sept 25</td>
<td>Chapter 3 / Overview of Maintenance, Processing Information, and Internal Controls&lt;br&gt;Work through Chapter 3 to become even more familiar with <em>Peachtree</em>. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td></td>
<td>Chapter 4 / Overview of Obtaining Information, Including Reports&lt;br&gt;Work through Chapter 4 to learn how to obtain information from data files and how to create financial reports. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td>Week of Oct 23</td>
<td>Chapter 5 / Practice – Sales and Cash Receipts Cycle&lt;br&gt;Work through Chapter 5 to learn how to process sales and cash receipts transactions in <em>Peachtree</em>. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td></td>
<td>Chapter 6 / Practice – Purchases and Cash Disbursements Cycle&lt;br&gt;Work through Chapter 6 to learn how to process purchases and cash disbursements transactions in <em>Peachtree</em>. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td>Weeks of Nov 13 &amp; 20</td>
<td>Chapter 7 / Practice – Payroll Cycle and Other Activities&lt;br&gt;Work through Chapter 7 to learn how to process payroll transactions in <em>Peachtree</em>. You are not required to turn in anything from this chapter.</td>
</tr>
<tr>
<td></td>
<td>Chapter 8 / Option A&lt;br&gt;This is the only chapter from which you will turn in materials for grading. As you prepare documents such as purchase orders, invoices, deposit slips, etc., you do not need to print them or turn them in for grading.</td>
</tr>
<tr>
<td></td>
<td>You will turn in:&lt;br&gt;- the 12 reports listed on page 8-17,&lt;br&gt;- your bank reconciliation,&lt;br&gt;- the monthly statement for Clayborn University, and&lt;br&gt;- your general ledger adjusted trial balance (after year-end adjusting entries).&lt;br&gt;Place them in the order listed above. Download the <em>Peachtree Grading Sheet</em> from <em>Moodle</em>, write your name and section number on the sheet, and staple all items together, with the grading sheet on top. Turn them in at the beginning of class on Tuesday Nov 27.</td>
</tr>
</tbody>
</table>
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, and learn how to implement and use a database management system using Microsoft Access.

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

- The elements of computer-based accounting information systems,
- The elements of database systems, including concepts such as entity integrity, referential integrity, validation rules, and normalization from first to third normal form,
- 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 process of translating a model of an accounting system into a form that can be implemented using a database management system,
- The general and application control procedures relevant for computer-based accounting systems, especially database systems.

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, fabrication, falsification, multiple submissions, plagiarism, and complicity. Each of these types of misconduct is discussed in the Code of Student Academic Integrity on the UNCC website at www.legal.uncc.edu/policies/ps-105.html, along with related penalties and procedures. You are expected to follow this Code.
In addition, the following specific requirements are expected in this class:

1. Strict individual performance on exams, i.e., not copying answers from others, not discussing exam questions with other students until all students have finished the exam;

2. Not consulting notes or books during exams (one 3"x5" note card is permitted for the final exam);

3. Not copying solutions to projects from other students or providing solutions to other students.

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.

Cheating on exams or projects is wrong and will not be tolerated. If I determine or suspect you have cheated on an exam or project, I will follow University procedures for handing cases of academic misconduct (see [www.legal.uncc.edu/policies/ps-105.html](http://www.legal.uncc.edu/policies/ps-105.html)). At a minimum, cheating in this course will mean failure in the course. 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 requirements are unclear to you, please consult with me before you complete any projects 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.

NOTE: I reserve the right to modify the course schedule, deadlines, reading and homework assignments, classroom procedures, and course policies if circumstances warrant.

If I am late in arriving to class, please wait 10 minutes after the scheduled start of class before leaving.
<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Discussion Topic</th>
<th>After-Class Reading Assignment</th>
<th>After-Class Homework Assignment</th>
</tr>
</thead>
</table>
| Tuesday August 21 | Overview of the Course  
 Ch 1: The Information System: An Accountant’s Perspective  
 Ch 2: Introduction to Transaction Processing                   | Read *Hall* — Chapter 1           | Note: Download class notes from *Moodle*. We will discuss and fill in the notes in class, so bring them with you.  
 In Hall, Chapter 1 (beginning on page 27):  
 Do Multiple-Choice (MC) Questions 1 thru 4, 6 thru 9, 13.  
 Do Problem 1. |
| August 28   | Ch 2: Introduction to Transaction Processing (continued)  
 Ch 3: Ethics, Fraud, and Internal Control                                              | Read *Hall* — Chapter 2 pp 31 thru 71 | In Hall, Chapter 2 (beginning on page 82):  
 Do MC Questions 1, 2, 5, 7, 15 thru 21.  
 Do Problems 1, 2, 4, 7, and 20. |
| Sept 4      | **LAB – work on Peachtree Project** *(no classes in CCB)*: Complete Chapters 1 & 2 (see syllabus page 8).  
 In the *Systems Understanding Aid*, read and do the five “Preparation” steps on page 3 in the *Instructions, Flowcharts, and Ledgers* book, but don’t record any transactions yet.  
 Bring your *Systems Understanding Aid (SUA)* to next class. | | |
| Sept 11     | Ch 3: Ethics, Fraud, and Internal Control (continued)  
 *SUA* Part 1: Sales & Cash Receipts                                              | Read *Hall* — Chapter 3            | In Hall, Chapter 3 (beginning on page 132):  
 Do Discussion Questions 4, 5, 14, 30.  
 Do MC Questions 1 thru 10; 13 thru 18.  
 Continue working on *SUA* Part 1. |
## Course Schedule — Fall 2012

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Discussion Topic</th>
<th>After-Class Reading Assignment</th>
<th>After-Class Homework Assignment</th>
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</thead>
<tbody>
<tr>
<td>Sept 18</td>
<td><strong>SUA</strong> Part 1: Sales &amp; Cash Receipts (continued)</td>
<td></td>
<td>In <strong>SUA</strong>: Finish the six steps for Sales &amp; Cash Receipts listed in row 1 on page 6 of this syllabus.</td>
</tr>
<tr>
<td></td>
<td><strong>Exam #1</strong> (Chapters 1, 2, 3, SUA Part 1)</td>
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<tr>
<td>Sept 25</td>
<td>Ch 4: The Revenue Cycle</td>
<td>Read <strong>Hall</strong> — Chapter 4 (you may skip the Appendix).</td>
<td>In Hall, Chapter 4 (beginning on page 189): Do Review Questions 1, 2, 14 thru 18, 20. Do MC Questions 5, 6, 8, 9, 10. Do Problem 6. Continue working on <strong>Peachtree Project</strong>: Complete chapters 3 &amp; 4.</td>
</tr>
<tr>
<td>Oct 2</td>
<td>Ch 5: The Expenditure Cycle</td>
<td>Read <strong>Hall</strong> — Chapter 5</td>
<td>In Hall, Chapter 5 (beginning on page 237): Do Review Questions 1, 2, 5, 6, 7, 11. Do Discussion Questions 1 and 3. Do MC Questions 1, 3 thru 10. Continue working on <strong>SUA</strong> Part 2.</td>
</tr>
<tr>
<td>Oct 9</td>
<td>Student Recess — No Classes</td>
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<td>Oct 16</td>
<td>Ch 9: Database Management Systems</td>
<td>Read <strong>Hall</strong> — Chapter 9. Also read pp. 434-440 (Normalizing Tables in a Relational Database) in the Appendix.</td>
<td>In Hall, Chapter 9 (beginning on page 441): Do Review Questions 4, 7, 8, 13, 14, 15. Do MC Questions 1 thru 8; 11, 12, 13, 16, 18. Do Problems 3 and 9. In <strong>SUA</strong>: Finish the three steps for Purchases &amp; Cash Disbursements listed in row 2 on page 6 of this syllabus.</td>
</tr>
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## Course Schedule — Fall 2012

<table>
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<tr>
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<tbody>
<tr>
<td>Oct 23</td>
<td><em>SUA</em> Part 3: Payroll &amp; Completing the Project&lt;br&gt;<em>Exam #2</em> (Chapters 4, 5, 9, SUA Part 2)</td>
<td><strong>Note</strong>: Monday Oct 29 is the last day to withdraw from a course with “W” grade (and retain other courses).</td>
<td>Continue working on <em>Peachtree Project</em>: Complete chapters 5 &amp; 6.</td>
</tr>
<tr>
<td>Oct 30</td>
<td>Ch 10: The REA Approach to Database Modeling&lt;br&gt;<em>SUA</em> Part 3: Payroll &amp; Completing the Project (continued)&lt;br&gt;<em>Bring your entire SUA project with you to next class</em> (Tuesday, Nov 6). You will be instructed regarding which items to turn in for grading.</td>
<td>Read <em>Hall</em> — Chapter 10.</td>
<td>In <em>Hall</em>, Chapter 10 (beginning on page 480):&lt;br&gt;Do Discussion Questions 6 and 12.&lt;br&gt;Do MC Questions 1 thru 10.&lt;br&gt;Do Problems 2, 3, 4, and 8.&lt;br&gt;In <em>SUA</em>:&lt;br&gt;Finish the four steps for Payroll and Completing the Project listed in row 3 on page 6 of this syllabus.</td>
</tr>
<tr>
<td>Nov 6</td>
<td><em>SUA</em> Project is due today; <em>bring your entire SUA project with you to class.</em>&lt;br&gt;Ch 11: Enterprise Resource Planning Systems&lt;br&gt;Ch 12: Electronic Commerce Systems&lt;br&gt;Systems Development</td>
<td>Read <em>Hall</em> — Chapter 11.&lt;br&gt;Read <em>Hall</em> — Chapter 12: pp 515-539; 548(EDI)-554.</td>
<td>To Do: Do normalization problem handed out in class. – Put this in the ch 11 notes and do in class&lt;br&gt;In <em>Hall</em>, Chapter 11 (beginning on page 508):&lt;br&gt;Do Review Questions 1, 5, 6, 7, 11, 12, 13, 14, 16.&lt;br&gt;Do MC Questions 1 through 7.&lt;br&gt;In <em>Hall</em>, Chapter 12 (beginning on page 557):&lt;br&gt;Do MC Questions 1 through 8.</td>
</tr>
<tr>
<td>Nov 13</td>
<td>Systems Development (continued)&lt;br&gt;<em>Exam #3</em> (Chapters 10, 11, 12, Systems Development, SUA Part 3)</td>
<td><strong>Note</strong>: Monday Nov 19 is the last day to withdraw from all courses with “W” grade.</td>
<td>Continue working on <em>Peachtree Project</em>: Complete chapter 7.</td>
</tr>
</tbody>
</table>
# Course Schedule — Fall 2012

<table>
<thead>
<tr>
<th>Date</th>
<th>In-Class Discussion Topic</th>
<th>After-Class Reading Assignment</th>
<th>After-Class Homework Assignment (to be graded)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nov 20</td>
<td>Lab — finish the <em>Peachtree Project</em>, including chapter 8</td>
<td>Read <em>Hall</em> — Chapter 15 including Appendix</td>
<td></td>
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<tr>
<td>Nov 27</td>
<td>Ch 15: General IT Controls Part I: Sarbanes-Oxley and IT Governance</td>
<td>Read <em>Hall</em> — Chapter 16 including Appendix</td>
<td><em>Peachtree project is due at the beginning of class today (Tuesday, Nov 27)</em></td>
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<tr>
<td></td>
<td>Ch 16: General IT Controls Part II: Security and Access</td>
<td></td>
<td>In Hall, Chapter 15 (beginning on page 695): Do MC Questions 2 thru 7; 9.</td>
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<td></td>
<td>In Hall, Chapter 16 (beginning on page 726): Do Review Questions 17 and 20.</td>
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<td></td>
<td>Do MC Questions 1, 2, 3, 7, 8, 9.</td>
</tr>
<tr>
<td>Dec 4</td>
<td>Ch 16: General IT Controls Part II: Security and Access (continued)</td>
<td>Read <em>Hall</em> — Chapter 17</td>
<td>In Hall, Chapter 17 (beginning on page 756): Do Review Questions 6, 16, 19, 20.</td>
</tr>
<tr>
<td></td>
<td>Ch 17: General IT Controls Part III: Systems Development, Program Changes, and Application</td>
<td></td>
<td>Do MC Questions 2, 3, 5, 7, 8, 9, 10.</td>
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<tr>
<td></td>
<td>Auditing</td>
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</tbody>
</table>

**Final Exam:** Tuesday Dec 11, 5:30pm – 8:00pm

The Belk College of Business strives to create an inclusive academic climate in which the dignity of all individuals is respected and maintained. Therefore, the Belk College celebrates diversity that includes, but is not limited to ability/disability, age, culture, ethnicity, gender, language, race, religion, sexual orientation, and socio-economic status.
Student Information Form
ACCT 6210, Fall 2012

1. Name ___________________________________________ Phone ____________________________

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

E-mail address ____________________________________________

(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):

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