

Southeastern University

Accounting Information Systems

ACTG 3603 — Spring 2007

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Office Hours: As posted in module 6 or by appointment

Texts: Accounting Information Systems, 5th edition, by Hall.
Excel & Access for Accounting, by Owen.

University Mission Statement: Southeastern, a dynamic, Christ-centered university, fosters student success by integrating personal faith and higher learning. Within our loving Pentecostal community, we challenge students to a lifetime of good work and of preparing professionally so they can creatively serve their generation in the Spirit of Christ.

Course Description: (Prerequisite – ACTG 3113) This course provides the groundwork for creating, analyzing, and managing an accounting information system in a variety of technological environments with added emphasis on utilizing appropriate software packages that are prevalent in industry.

I. Purpose

An information system is a set of formal procedures by which data are collected, processed into information, and distributed to others. Accounting information systems is a course designed to highlight the distinction of how financial transactions are handled in an information system.

II. Objectives

- A. General Learning Objectives: This course seeks to:
1. Explain the common terms used in accounting information systems.
 2. Explain the revenue, expense, and conversion cycles.
 3. Explore the systems development life cycle.
 4. Examine how Sarbanes-Oxley has changed accounting information systems.
- B. Specific Behavioral Objectives. As a result of the activities and study undertaken in this course, a student should be able to:
1. Demonstrate an ability to apply concepts to solve industry problems.
 2. Perform decision support tasks using Excel.
 3. Perform business modeling processes using Access.
 4. Demonstrate competency in manual and computer controls.

III. Topics

- A. Overview of Accounting Information Systems
- B. Transaction Cycles and Business Processes
- C. Advanced Technologies in Accounting Information
- D. Systems Development Activities
- E. Computer Controls and Auditing

IV. Instructional Procedures

- A. Lecture/Discussion
- B. End of Chapter Assignments
- C. In-class Group Work
- D. Tests
- E. Computer Projects

V. Responsibilities of Students

Information in each chapter and each assignment will provide a framework for the next topic of discussion. The pace of this course is intense, and the workload is significant.

Each student is expected to commit to the following guidelines in this class. These are:

Preparation—the class discussion will mean little if text material is not read

Presence—unique thoughts and insights cannot be contributed to group discussions, nor can a student learn if they are not present.

Promptness—late arrivals disrupt the class and adversely impact the decorum of the process. Three times late equals one absence for evaluation purposes.

Participation—it is each student's responsibility to share in the advancement of the group's collective skills and knowledge.

Attendance—Adhere to college policy as stated in Student Handbook.

Academic Honesty—Any instance of academic dishonesty, including plagiarism, will be handled in accordance with the Student Handbook.

Specific Policies—If you cannot be present for a class, you are responsible for contacting me in order to find out what was covered in class the day you were absent and what will be covered in the next class.

Material will be covered in class that is **not** presented in the textbook. This material may include information included in lectures, additional readings, and in-class exercises. Exams will cover this material as well as the assigned textbook material.

Late material will be accepted, but it will receive a penalty of **one full letter grade for each day overdue**. Material will NOT be accepted if it is over five days late.

Failure to take a test on the assigned date will result in a ZERO for that test unless I approve the absence in advance or it is an emergency that is excused by the Academic Dean. If you travel a school-approved organization, such as an athletic team, you are responsible for submitting required material prior to your departure or via email while traveling.

All other academic policies are described in the Student Handbook.

VI. Class Attendance

Students are both expected and encouraged to attend class regularly. A student may miss a class with or without excuse and without penalty equal to the number of times a class meets per week. If a student misses up to two times the number of time a class meets per week, a professor may require that these absences be excused or they are subject to penalty of up to one letter grade based on attendance alone. If a student's absences exceed two times the number of times a class meets per week, a professor may require that these absences be excused and may also recommend to the Vice President for Academic Affairs that the student be withdrawn from the course.

The request that an absence be excused must be submitted directly to the professor and should include documentation of:

1. Illness verified by a doctor, college nurse or resident life coordinator;
2. A serious unavoidable emergency
3. Participation in authorized activities or trips.

Prolonged and/or unusual absences not covered by the policy may be appealed to the Vice President for Academic Affairs by either the professor or the student.

VII. Students with Disabilities

Southeastern University is committed to the provision of reasonable accommodations for students with learning and/or physical disabilities as defined in Section 504 of the Rehabilitation Act of 1973. Students who think they may qualify for these accommodations should notify their instructor. You will be directed to contact the coordinator of Academic Services at 863-667-5157.

VIII. Official Communication Statement

Southeastern University requires all faculty, staff and students to use their Southeastern email address for official university communication. Students are required to check Southeastern email daily as they will be held accountable for all communications sent through this medium.

IX. Evaluation

A. Evaluation Activities	
Computer Projects	25%
Exam I	15%
Exam II	15%
Exam III	15%
Final Exam	15%
Quizzes	10%
Homework & Class Contribution	5%
B. Grading Scale	
90% - 100%	A
80% - 89%	B
70% - 79%	C
60% - 69%	D
Below 59%	F

X. Course Schedule

Class Schedule (**subject to change depending upon the pace of the class**):

Homework will be assigned at the end of each respective class period.

<u>Class Week*</u>	<u>Chapter / Topic</u>
Week 1	Chapter 1
Week 2	Chapter 2
Week 3	Chapter 3 & Access Ch. 7 & 8
Week 4	Exam I & Chapter 4
Week 5	Chapters 4 - 5 & Access Ch. 9
Week 6	Chapters 5 - 6 & Access Ch. 10
Week 7	Chapter 6 - 7 & Access Ch. 11
Week 8	Chapter 7 & Excel Ch. 1 & 2
Week 9	Chapter 8 & Exam II, & Excel Ch. 3
Week 10	Chapter 9 & Excel Ch. 4
Week 11	Chapter 10 & Excel Ch. 5
Week 12	Chapter 11 & Excel Ch. 6
Week 13	Chapters 12 & Exam III
Week 14	Chapters 13 & 14
Week 15	Final Exam

*Note - the weeks are class weeks and are different from calendar weeks due to holidays and other time away from the academic calendar.

XI. Final Exam Policy

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period.

Every student is obligated to take the final exam or attend that appropriate class during the regularly scheduled exam period.

Please plan accordingly and carefully for final exams. *You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.*

Final exams will be administered May 1-4 in the room where the class normally meets. Students with **more** than 3 exams scheduled on one day can petition the instructor and department chair/college dean to take one of the exams another day.

SPRING 2006/2007 FINAL EXAM SCHEDULE
May 1-4, 2007 (Tuesday – Friday)

Please plan accordingly and carefully for final exams. **You must not plan vacations, ministry appointments, weddings, airline flights, or any other similar activity or engagement that will conflict with the final exam schedule. Also, do not schedule any of these activities so close to your final exam that the commute to the activity conflicts with the final exam schedule.**

Every professor is obligated to administer a final exam or hold an appropriate class during the regularly scheduled exam period.

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Final exams will be administered May 1-4 in the room where the class normally meets. Students with more than 3 exams scheduled on one day can petition the instructor and department chair/college dean to take one of the exams another day.

Tuesday/Thursday Classes

CLASS TIME	EXAM DATE	EXAM TIME
7:35-8:50 a.m.	Tuesday – May 1	8:00-9:50 a.m.
8:00-8:50 a.m.	Thursday – May 3	8:00-9:50 a.m.
10:35-11:50 a.m.	Tuesday – May 1	10:00-11:50 a.m.
12:00-12:50/1:15 p.m.	Thursday – May 3	10:00-11:50 a.m.
1:25-2:40 p.m.	Tuesday – May 1	12:00 noon-1:50 p.m.
2:50-4:05 p.m.	Thursday – May 3	12:00 noon-1:50 p.m.
4:15-5:30 p.m.	Tuesday – May 1	2:00-3:50 p.m.

Monday/Wednesday/Friday Classes

CLASS TIME	EXAM DATE	EXAM TIME
7:00-7:50 a.m.	Wednesday – May 2	8:00-9:50 a.m.
8:00-8:50 a.m.	Friday – May 4	8:00-9:50 a.m.
9:00-9:50 a.m.	Wednesday – May 2	10:00-11:50 a.m.
10:00-10:50 a.m.	Friday – May 4	10:00-11:50 a.m.
11:00-11:50 a.m.	Wednesday – May 2	12:00 noon-1:50 p.m.
12:00-12:50 p.m.	Friday – May 4	12:00 noon-1:50 p.m.
1:00-1:50 p.m.	Wednesday – May 2	2:00-3:50 p.m.
2:00-2:50 p.m.	Friday – May 4	2:00-3:50 p.m.
3:00-3:50 p.m.	Wednesday – May 2	4:00-5:50 p.m.
4:00-4:50 p.m.	Friday – May 4	4:00-5:50 p.m.

XII. Chapter Assignments

Chapter 1:

36

Review questions you should prepare – 1, 3, 6, 7, 11, 12, 14, 17, 18, 21, 26, 30, 31, 32, &

Discussion questions we will cover in class – 1, 4, 6, 14, 18, 19, & 20

Problems we will cover in class – 5, 8, & 12

Chapter 2:

Review questions you should prepare – 1, 2, 4, 5, 12, 16, 18, 24, 28, & 33

Discussion questions we will cover in class – 7, 8, 10, 13, & 16

Problems we will cover in class – 1, 2, 7, & 10

Chapter 3:

38

Review questions you should prepare – 1, 2, 3, 4, 6, 7, 11, 14, 17, 18, 29, 31, 32, 36, 37, &

Discussion questions we will cover in class – 6, 7, 8, 15, 22, 28, 29, 30, & 31

Problems we will cover in class – 8

Internal Control Cases - 1

Chapter 4:

Review questions you should prepare – 2, 5, 7, 9, 10, 12, 15, & 16

Discussion questions we will cover in class – 7, 8, & 10

Problems we will cover in class – 3 & 7

Internal Control Cases - 3

Chapter 5:

Review questions you should prepare – 1, 3, 4, 8, & 9

Discussion questions we will cover in class – 1 & 10

Problems we will cover in class – 1 & 8

Internal Control Cases - 3

Chapter 6:

Review questions you should prepare – 1, 3, 4, 5, 8, 11, 13, 14, 16, & 19

Discussion questions we will cover in class – 6, 8, 9, & 14

Problems we will cover in class – 2, 7, & 10

Internal Control Cases - 2

Chapter 7:

Review questions you should prepare – 1, 2, 6, 7, 8, 9, 10, 13, 14, 16, & 17

Discussion questions we will cover in class – 2, 5, 10, 11, & 20

Problems we will cover in class – 7

Internal Control Cases – 3

Chapter 8:

Review questions you should prepare – 1, 8, 9, 10, 12, 14, 16, 21, 25, 29, 30, 34, & 36

Discussion questions we will cover in class – 2, 3, 10, 11, 12, & 18

Problems we will cover in class – 1, 2, 10, 11, & 18

Chapter 9:

Review questions you should prepare – 1, 2, 3, 6, 7, 8, 13, 14, & 24
Discussion questions we will cover in class – 3, 6, 7, 11, & 19
Problems we will cover in class – 3 & 6

Chapter 10:

Review questions you should prepare – 2, 3, 4, 5, 6, 7, 8, 9, 15, & 17
Discussion questions we will cover in class – 5, 7, 8, 10, & 11
Problems we will cover in class – 1

Chapter 11:

Review questions you should prepare – 2, 3, 4, 9, 15, 17, 20, & 21
Discussion questions we will cover in class – 1, 7, 10, 13, 14, & 18
Problems we will cover in class – None

Chapter 12:

Review questions you should prepare – 1, 2, 3, 4, 6, 7, 9, 11, 13, 15, 16, 18, 19, 20, 28, &
Discussion questions we will cover in class – 3, 4, 10, 14, 17, 19, & 22
Problems we will cover in class – 1 & 2

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Chapter 13:

Review questions you should prepare – 1, 2, 3, 6, 10, 11, 16, 18, 20, 22, 23, 24, & 28
Discussion questions we will cover in class – 1, 4, 7, & 9
Problems we will cover in class – 1, 2, 4, 7, & 8

Chapter 14:

Review questions you should prepare – 2, 4, 5, 6, 8, 9, 11, 17, 20, 21, 31, 33, 41, 42, & 46
Discussion questions we will cover in class – 1, 6, 8, 10, 14, & 21
Problems we will cover in class – 2, 6, & 14

We will cover chapters 15-17 as time allows. Any assignments to prepare will be provided as we reach each chapter. We may also cover some QuickBooks exercises once the Access & Excel computer exercises are completed.

Consent to Comply

I _____ (print name) have read, understand, and will keep in my possession the Course Syllabus for Southeastern University-_____ (course code). I understand that in compliance with the syllabus and the Student Handbook, for both instructional and evaluation purposes, I may be responsible for electronically submitting my written work to Turnitin®. With the affixing of my signature below, I agree to comply to the terms therein.

My Signature