

Southeastern University

Accounting Information Systems

ACTG 3603 — Spring 2012

Instructor: Christopher M. Fairchild, CPA/MBA
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Office Location: College of Business & Education Building
Office Hours (subject to change):

<u>Monday</u>	<u>Tuesday</u>	<u>Wednesday</u>	<u>Thursday</u>	<u>Friday</u>
9:00 - 11:00	None	10:00 - 11:00	None	9:00 - 11:00
1:00 - 2:00		1:00 - 2:00		1:00 - 2:00
4:00 - 5:00		4:00 - 5:00		

Texts: Accounting Information Systems, 7th edition, by Hall.
Using Excel & Access 2010 for Accounting, 3rd edition, by Owen.

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. Accordingly, students must commit to the following guidelines:

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

Promptness—late arrivals disrupt the class and adversely impact the decorum of the process.

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

Presence—you are responsible to find out what was missed and what may be due in the next class session if you are absent. You are also responsible to turn in items due on or before their due dates, even if you are not in class.

VI. Academic Policies

Academic Honesty—all academic dishonesty, including plagiarism, will be reported.

Course Material—material will be covered in class that is **not** presented in the textbook. Exams will cover this material as well as the assigned textbook material.

Exams—**failure to take an exam 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 on 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.

Cell Phones – **May not be used during class. They should be turned off!**

Other—all other academic policies are described in the [Student Handbook](#).

VII. Evaluation

College level work is expected and will be necessary in order to do well in this course.

Accounting is not a math class. You cannot memorize formulas and then “plug and chug.”

Accounting is also not a history class. You cannot try to memorize facts the night before exams.

Accounting is a practice! Students should plan on the following in order to succeed in this course:

- Read each chapter
- Actively answer the end of chapter questions and participate in class
- Work the exercises and problems until understanding occurs. This may mean working the problems, getting them wrong, reworking them, and possibly repeating the cycle. Practice is the key!
- Seek help if you still do not fully understand a concept or problem. The instructor is here for you. Your fellow classmates are wonderful resources as well. Feel free to make use of the Chat and Discussion features in our Blackboard classroom.

A. Evaluation Activities

1. Four Exams – each regular exam is worth 13% of your grade. The final exam is comprehensive and is worth 19% of your grade.
2. Excel & Access Projects – each group of projects is worth 19% of your final grade.
3. Contribution to Classroom Discussion and Activities – this is extremely important and will be used to evaluate a student's interest level in the class. It also makes up the remaining 6% of your final grade.
4. End of Chapter Assignment Preparation – this will not be used for grading purposes, but will be used to evaluate a student's interest level in the class.

Excel Projects	150 points
Access Projects	150
Participation	50
Exam I	100
Exam II	100
Exam III	100
Comprehensive Final Exam	<u>150</u>
Total	<u>800 points</u>

B. Grading Scale

90% - 100%	A	720-800 points
80% - 89%	B	640-719
70% - 79%	C	560-639
60% - 69%	D	480-559
Below 60%	F	000-479

VIII. 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	Chapters 1 & 2
Week 2	Chapter 3
Week 3	Exam I
Week 4	Chapter 4
Week 5	Chapter 5
Week 6	Chapter 6
Week 7	Exam II
Week 8	Chapter 7
Week 9	Chapter 8
Week 10	Exam III
Week 11	Excel & Access
Week 12	Excel & Access
Week 13	Excel & Access
Week 14	Excel & Access
Week 15	Excel & Access & 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.

IX. Chapter Assignments

Chapter 1:

Review questions you should prepare – 1, 3, 6, 7, 11, 12, 14, 21, 26, 30, 31, 32, & 36
Discussion questions we will cover in class – 1, 4, 14, 18, & 20
Problems we will cover in class – 5 & 8

Chapter 2:

Review questions you should prepare – 1, 2, 4, 5, 12, 16, 18, 28, & 33
Discussion questions we will cover in class – 8, 10, & 13
Problems we will cover in class – 1, 2, & 7

Chapter 3:

Review questions you should prepare – 1, 2, 3, 4, 6, 7, 17, 18, 33, 38, 39, & 40
Discussion questions we will cover in class – 6, 7, 8, 15, 23, & 30
Problems we will cover in class – 8
Internal Control Cases - 1

Chapter 4:

Review questions you should prepare – 2, 5, 7, 9, 12, 15, & 16
Discussion questions we will cover in class – 7, 8, & 10
Problems we will cover in class – 3 & 7
Internal Control Cases - 6

Chapter 5:

Review questions you should prepare – 1, 3, 4, & 9
Discussion questions we will cover in class – 1
Problems we will cover in class – 1 & 8
Internal Control Cases - 6

Chapter 6:

Review questions you should prepare – 1, 3, 4, 5, 8, 11, 13, 14, 16, & 19
Discussion questions we will cover in class – 8, 9, & 14
Problems we will cover in class – 2, 7, & 10
Internal Control Cases - 3

Chapter 7:

Review questions you should prepare – 1, 2, 6, 7, 10, 14, 16, & 17
Discussion questions we will cover in class – 2, 10, & 11
Problems we will cover in class – 7

Chapter 8:

Review questions you should prepare – 6, 7, 8, 11, 18, 21, 23, 27, 31, 36, 38, & 39
Discussion questions we will cover in class – 1, 10, 11, 12, & 19
Problems we will cover in class – 10, 16, & 17

X. Class Attendance

Students are both expected and encouraged to attend classes regularly. **Attendance means arriving on time and being present in class with textbook, pencil/pen, and calculator.**

The lack of attendance may affect a student's grade. For traditional fall and spring semesters, a student may miss a class without penalty equal to the number of times a class meets per week as follows:

1. If the class meets once a week a student may miss one class.
2. If the class meets two times a week a student may miss two classes.
3. If the class meets three times a week a student may miss three classes.

If a student's absences exceed the number of times a class meets per week, a professor may:

- Subject the student to a penalty of not more than one letter grade based on attendance alone.
- Recommend to the Vice President for Academic Affairs that a student with excessive absences be withdrawn from the course.

Not being truly present on time (tardy, texting, on the computer, sleeping, excessive conversation unrelated to the class) also counts towards your absences. I will track these as half an absence per occurrence. Therefore, any lack of presence after six combined occurrences will result in the reduction of your course grade by not more than one letter grade.

The last day to officially withdraw from this course is Friday, March 16, 2012. A Course Withdrawal form (available in the Office of the Registrar or on the University website under Academics/Registrar/Forms) must be submitted no later than 11:59 PM on **March 16, 2012.**

XI. 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.

XII. 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. Blackboard will be used as a secondary communicative medium.

When communicating using email, your message **MUST** be structured in business communication format. Use proper spelling, capitalization, punctuation, and paragraphing when presenting your message to me. If you do not show this type of care when you communicate with me, your message will not be recognized. In other words, I will not read or respond to your email.

XIII. Course Evaluations

In order to help us to assess the effectiveness of our courses and instructors, if you receive a course evaluation for this course, you are required to complete it.

XIV. 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 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.

FINAL EXAM SCHEDULE Spring 2011-2012

Final exams will be administered **April 30 – May 3** 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/dean to take one of the exams another day.

Monday/Wednesday/Friday classes that meet one or more of these days:

CLASS TIME	EXAM DATE	EXAM TIME
7:00-7:50 a.m.	Monday – April 30	8:00-9:50 a.m.
8:00-8:50 a.m.	Wednesday – May 2	8:00-9:50 a.m.
9:00-9:50 a.m.	Monday – April 30	10:00-11:50 a.m.
10:00-10:50 a.m.	Wednesday – May 2	10:00-11:50 a.m.
11:00-11:50 a.m.	Monday – April 30	12:00 noon-1:50 p.m.
12:00-12:50 p.m.	Wednesday – May 2	12:00 noon-1:50 p.m.
1:00-1:50 p.m.	Monday – April 30	2:00-3:50 p.m.
2:00-2:50 p.m.	Wednesday – May 2	2:00-3:50 p.m.
3:00-3:50 p.m.	Monday – April 30	4:00-5:50 p.m.
4:00-4:50 p.m.	Wednesday – May 2	4:00-5:50 p.m.
5:00-5:50 p.m.	Tuesday – May 1	4:00-5:50 p.m.
Classes that meet 6:00 p.m. or later one day per week will test on the day and time the class normally meets.		

Tuesday/Thursday classes that meet either one or both days:

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.
12:00-1:15 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.
5:30-7:00 p.m.	Thursday – May 3	5:30-7:30 p.m.
Classes that meet 6:00 p.m. or later one day per week will test on the day and time the class normally meets.		

Please plan accordingly for final exams. You must not plan vacations, ministry appointments, weddings, purchase airline tickets, or any other similar activity or engagement that will conflict with the final exam schedule.

Consent to Comply

I _____ have read, understand, and
Student's Name (print)

will keep in my possession the Course Syllabus for ACTG 3603 (course code),
Southeastern University, **Spring 2012**. 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

Date