ACCT 360: Accounting Systems Operations
MGMT 360: Database Management

Syllabus – Fall 2013

Course Logistics

<table>
<thead>
<tr>
<th>Where</th>
<th>Lawson 221</th>
<th>11:00 – 12:15 T Th</th>
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</thead>
<tbody>
<tr>
<td>Instructor</td>
<td>Dr. Jim Nelson</td>
<td>Rehn 208A</td>
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<tr>
<td>Office Hours</td>
<td>09:00 – 11:00 T Th</td>
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<tr>
<td></td>
<td>13:00 – 15:00 Th</td>
<td>(618) 453-7880</td>
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</tbody>
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Be sure to read “Emergency Procedures” at the bottom of this syllabus!!

Textbooks

Required:
Title: Accounting Information Systems
Publisher: Pearson / Prentice Hall
Year: 2012
ISBN: 0-12-255262-0

Course Background

ACCT 360-3 Accounting Systems Operations. Accounting information systems analysis and design. Focusing on internal controls, data modeling, databases, documentation tools and information retrieval to improve business decisions. Prerequisite: C or better in MGMT 345. Restrictions: Accounting majors or minors, junior standing or higher, or consent of the school.

MGMT 360-3 Database Management. This course provides an introduction to database design and database management in business. It covers analysis, design, and implementation of organizational databases including data modeling, database management systems, data-based information systems design, security, and data quality assurance. Prerequisite: MGMT 345. Restrictions: College of Business majors or minors; or departmental approval required.

You may have noticed that this is a combined Management / Accounting course. You will find that database is database, controls are controls, and security is security whether you are in Management, Accounting, Computer Science, Engineering, or whatever. The terms describing each area are different and different fields focus more on some topics than others. However, you will find that Accounting database and Management database are surprisingly similar. Different terms and a slightly different focus (Accounting focusing more on controls and Management focusing more on business processes), but a solid understanding both is critical in today’s organizations.

The role of information systems development in organizations has changed greatly in the past few years. Much more emphasis is being put on process modeling, data modeling, and requirements gathering, and much less emphasis is being put on coding. This is primarily
because coding takes approximately 10% of the entire life cycle of any project. It is much more important to solve the right problem, and solve it to the customer's satisfaction than to speed up coding (which is moving offshore anyway).

This course will focus on an organization’s most important asset: its data. We will examine the collection, the storage, the flow, the manipulation, the security, and the integrity of organizational data with special attention paid to the technology involved in making all these tasks more effective and more efficient. You will analyze and solve a real-world problem and you will implement a relational database (including a user-friendly graphical user interface. This database will be implemented in Microsoft Access.

This class will be demanding of your time, of your cognitive skills, and of your organizational skills. But note: this is not a database course such as you would find in Computer Science or in Engineering. While we will explore some of the more technical aspects of database, the focus of this course will be the application of database concepts to solve business problems. It is unlikely that you will go forth from this class and start work as a database administrator. However, this course will give you the background so that you can manage database administrators and know what they are talking about.

Course Objectives
No matter where you will eventually find employment, you will be involved with the collection, protection, manipulation, and presentation of data. This means that you must be able to adapt to a changing environment and maintain competency in computer-based information technologies. The primary objectives of this course are:

1. To develop an understanding of the flow and organization of data in automated environments
2. To learn about internal controls in modern information systems
3. To learn how data is collected, manipulated, reported, controlled, and audited, and how technology makes this task much easier (and much more difficult!)
4. To become knowledgeable about the use, development, security, and maintenance of data and database technology
5. To develop the oral and written communication skills necessary to succeed in a technically-oriented career
6. To develop judgment skills and the ability to “think on your feet”

The core of the course is the flow and management of data, and the foundation of all of this is the organizational database(s). We will concentrate more on the applied aspects of database rather than the theoretical. My goal is to help you gain a deep understanding of the right way to build a relational database and the consequences of doing it wrong. Beyond that, I want to give you an appreciation of some of the leading edge stuff that is out there. Chances are that you will run into one or more of the topics we'll cover in the class. You'll want to be prepared when some young hotshot consultant comes up to you and says “You'll be out of business if you don't invest in an
object-oriented multimedia distributed mainframe client-server tightly-coupled information retrieval subsystem system.”

**Attendance/Participation**
I will not take attendance because it consumes too much class time. Although I will not take attendance, I am certain that not attending will result in substantial damage to your learning process and course grade. This course is not simply a review of the text. Exams will consist largely of materials discussed during class. In addition, there will be regular in-class cases and assignments. I truly believe that coming to class prepared and actively participating in the learning process will improve your chances for success in this class and your future.

**Group Project**
There will be a semester-long group project that will take you through all of the phases of information systems development from client meeting to final delivery. There are three staged deliverables during the semester. This serves to keep you on schedule, and to help me make sure that no one gets too far off track.

**Backups**
Some assignments and labs will be turned in electronically. You **must** make backup copies of everything you do in this class. There is no way for me to grade an assignment that has been “lost” on the computer. Also, it is always a good idea not to wait until the last minute to finish computer labs. The Access labs are especially time-consuming, and there is never a guarantee that all of the computer labs at the University will be available and functioning when needed.

**Grading**
NOTE: The following numbers are APPROXIMATE. They will be finalized once the assignment is turned in.

**Lecture Grades**

<table>
<thead>
<tr>
<th>Labs, 3 at 25 points each</th>
<th>75</th>
</tr>
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<tbody>
<tr>
<td>Exam 1</td>
<td>150</td>
</tr>
<tr>
<td>Exam 2</td>
<td>150</td>
</tr>
<tr>
<td>Final Exam</td>
<td>200</td>
</tr>
<tr>
<td>Project</td>
<td></td>
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<tr>
<td>Database Design</td>
<td>100</td>
</tr>
<tr>
<td>Database Implementation</td>
<td>100</td>
</tr>
<tr>
<td>Database Administration</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>800</strong></td>
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Policy on Late and Missed Assignments

- You may not make up a missed quiz.
- You may not make up a missed midterm or final. See me as soon as possible if you discover that you have to miss the midterm or final so we can figure something out.
- Late homework assignments (turned in after the class starts) will earn a maximum of half of the possible points. Homework more than a week late will not be graded.
- A project due date is announced when the project is assigned. Projects must be turned in by 5:00 p.m. (or in class if the class meets after 5) on the due date. No late projects will be accepted. None. At all. Don't even ask. If you don't get the project in on time you probably won't pass the course.

Grade Appeals
Assigning grades is sometimes more art than science. While I make every effort to follow your thinking in your answers, I may from time to time completely misunderstand what you are trying to say. If you believe that I graded something incorrectly (either too high or too low), you may appeal your grade. What you need to do is: on a separate sheet of paper, write the question number and an explanation of why you believe that your question deserves a higher grade. Backing up your appeal with citations from the book, notes, or another source is always good. Attach the paper to your original quiz, exam, project, or whatever, and give it to me in class or during office hours. I will consider your original answer and your appeal and I will let you know if your grade is raised or why it will not be changed. You may turn in appeals any time up to the date of the final exam. While I am pretty careful in keeping track of papers, sometimes things get misplaced in the confusion around midterms, finals, or project turn-in dates. It may be a good idea to keep a copy of your quiz, exam, or whatever “just in case.”
**Jim’s Grading Philosophy**
Many students ask me how I assign grades on their class projects, homework assignments, and class participation. Here’s what I do…

<table>
<thead>
<tr>
<th>Grade</th>
<th>Meaning</th>
<th>Explanation</th>
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<tbody>
<tr>
<td>A</td>
<td>Excellent Performance Superior</td>
<td>An A student is one who understands the content and learning objectives thoroughly, completely, and accurately, and can demonstrate that understanding in a number of ways. Such a student will have done exceptionally well on assignments, exams, and class projects, and will have participated extensively in class discussion by asking good questions and contributing constructive thoughts. An A student will also have demonstrated a strong interest in the learning process by contributing to a constructive class environment and to the learning success of his or her fellow students.</td>
</tr>
<tr>
<td>B</td>
<td>Good Performance Substantial</td>
<td>A B student is one who has demonstrated a relatively high level of mastery of the content and learning objectives of the course. A B student will have done very well on assignments, exams, and class projects, and will have participated constructively in class discussion. A B Student will have demonstrated a positive attitude toward the learning process and made a positive contribution to the learning environment of the class.</td>
</tr>
<tr>
<td>C</td>
<td>Standard Performance and Achievement</td>
<td>A C student will have demonstrated a reasonable level of mastery of the content and learning objectives of the course. A C student will have completed assignments and demonstrated a reasonable grasp of requisite knowledge on exams and class projects. A C student will have demonstrated a reasonable level of commitment to the learning process and made a positive contribution to the learning environment of the class.</td>
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<tr>
<td>D</td>
<td>Substandard Performance Marginal</td>
<td>A D student will have demonstrated some level of mastery of the content and learning objectives of the course, but less than that desired to serve as a basis for future endeavor. A D student will not have completed all assignments in a satisfactory manner, nor demonstrated more than a partial grasp of requisite knowledge on exams and class projects. A D student will have demonstrated only some commitment to the learning process and made only a marginal contribution to the learning environment of the class.</td>
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<tr>
<td>F</td>
<td>Unsatisfactory Performance and</td>
<td>An F student has failed to demonstrate any significant mastery of the content and learning objectives of the course. An F student will not have completed all assignments in a satisfactory manner, nor demonstrated any significant grasp of the requisite knowledge on exams and class projects. An F student will have failed to demonstrate any significant level of commitment to the learning process, nor made any positive contribution to the learning environment of the class.</td>
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**Course Grade**

Important note: If you do only what you are assigned to do and nothing more, then you will earn a C. For example, if I ask a question on a quiz or on an exam and you give me an answer that is copied from the book or from the notes, that answer will earn at most a C. While that answer is technically correct, I assume going into the class that you can read and that you can look up things in the book. To earn a B, you will have to show me that you have actually learned something. An example of this would be if you could integrate several diverse facts into your answer. To earn an A (superior achievement), you would have to show me that you can apply this knowledge somehow. For example: a real-world situation.

This philosophy reflects the real world: A manager or an employee of a competitive company who consistently meets only the minimum requirements of the job would soon be looking for another job.

Information systems is a rapidly evolving field. A course will probably change from semester to semester as new information, tools, and techniques are introduced to keep up with the best practices in industry. This year’s class may be totally different from last year’s class. Because of this, there’s no way to "perfect" assignments over many years of teaching the same thing so that outstanding students will always end up with a course grade of 90 or above, average students will end up with a grade of 80-89, and so on.

Therefore, your course grade will NOT be determined by a 90-80-70 grading scale. I look for breakpoints in the final grades of all the students in the class. I start around 90 then look up and down for a breakpoint. There is always a break between outstanding students and average students, between average and below average students, and so on. The breakpoint for an A in the class may be a 93 or it may be an 85. Of course, if everyone in the class is outstanding, then everyone will get an A. Also, if no one in the class is outstanding, then there won’t be any As.

If you have any questions, comments, or suggestions on this grading philosophy, please don’t hesitate to let me know (anonymously, if you like).

**Instructor Biography**

Jim Nelson is an associate professor of Information Systems in the Management Department at Southern Illinois University. He received his BS in Computer Science from California Polytechnic State University, San Luis Obispo, and his MS and PhD in Information Systems from the University of Colorado, Boulder. His research interests include developing theoretically grounded models and metrics for evaluating business processes, investigating the problems people have shifting to emerging technologies, and determining the business value of information technology. Jim generally teaches the more technical courses in information systems including object oriented technology, systems analysis and design, database theory and practice, and business data communications.
Emergency Procedures:
Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. Because some health and safety circumstances are beyond our control, we ask that you become familiar with the SIUC Emergency Response Plan and Building Emergency Response Team (BERT) program. Emergency response information is available on posters in buildings on campus, available on the BERT’s website at www.bert.siu.edu, Department of Public Safety’s website www.dps.siu.edu (disaster drop down) and in the Emergency Response Guidelines pamphlet. Know how to respond to each type of emergency.

Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency. The Building Emergency Response Team will provide assistance to your instructor in evacuating the building or sheltering within the facility.
IMPORTANT DATES
Last day to add a class (without instructor permission)............................. 8/25/2013
Last day to withdraw completely and receive a 100% refund......................... 9/30/2013
Last date to drop a course using SalukiNet.................................................. 10/27/2013
Last day to file elections application (the name to appear in Fall Commencement program)............................................................ 11/1/2013
Final examination.................................................................................. 12/9 – 12/13/2013
Note: For outreach, intern, and short course drop/add dates, visit Registrar's Academic webpage http://register.siu.edu.

FALL SEMESTER HOLIDAYS
Labor Day 09/02/2013
Fall Break 10/13 – 10/15/2013
Veteran’s Day 11/11/2013
Thanksgiving Break 11/27–12/1/2013

WITHDRAWAL POLICY – Undergraduate only
Students who officially register for a session may not withdraw solely by the stopping of attendance. An official withdrawal form needs to be initiated by the student and processed by the University. For the proper procedures to follow when dropping courses and when withdrawing from the University, please visit http://register.siu.edu/pdf/withdraw2114.pdf

INCOMPLETE POLICY – Undergraduate only
An INC is assigned when, for reasons beyond their control, students engaged in passing work are unable to complete all class assignments. An INC must be changed to a completed grade within one semester following the term in which the course was taken, or graduation, whichever occurs first. Should the student fail to complete the course within the time period designated, that is, by no later than the end of the semester following the term in which the course was taken, or graduation, whichever occurs first, the incomplete will be converted to a grade of F and the grade will be computed in the student’s grade point average. For more information please visit:
http://register.siu.edu/grade/incomplete.html

REPEAT POLICY
An undergraduate student may, for the purpose of raising a grade, enroll in a course for credit no more than two times (two total enrollments) unless otherwise stated in the course description. For students receiving a letter grade of A, B, C, D, or F, the course repetition must occur at Southern Illinois University Carbondale. Only the most recent (last) grade will be calculated in the overall GPA and count toward hours earned. See full policy at http://register.siu.edu/pdf/iruddc-catalog3114.pdf

GRADUATE POLICIES
Graduate policies often vary from Undergraduate policies. To view the applicable policies for graduate students, please visit
http://gradschool.siu.edu/about-su/grad-catalog/index.html

DISABILITY POLICY
Disability Support Services provides the required academic and programmatic support services to students with permanent and temporary disabilities. DSS provides centralized coordination and referral services. To utilize DSS services, students must come to the DSS to open cases. The process involves interview, reviews of student-stated documentation and completion of Disability Accommodation Agreement.
http://dss.siu.edu/

STUDENT CONDUCT CODE
http://policies.siu.edu/policies/3/conduct.html

SALUKI CARES
The purpose of Saluki Cares is to develop, facilitate and coordinate a university-wide program of care and support for students in any type of crisis—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to develop a culture of care and demonstrate to our students and their families that they are an important part of the community. For Information on Saluki Cares: (618) 453-5714, or sicares@siu.edu, http://salukicare.siu.edu/index.html

EMERGENCY PROCEDURES
Southern Illinois University Carbondale is committed to providing a safe and healthy environment for study and work. We ask that you become familiar with the SIU Emergency Response Plan and Building Emergency Response Team (BERT) programs. Emergency response information is available on posters in buildings on campus, available on BERT’s website at www bert.siu.edu, Department of Safety’s website at www dps.siu.edu (disaster drop down) and the Emergency Response Guidelines pamphlet. Instructors will provide guidance and direction to students in the classroom in the event of an emergency affecting your location. It is important that you follow these instructions and stay with your instructor during an evacuation or sheltering emergency.

INCLUSIVE EXCELLENCE
SIU contains people from all walks of life, from many different cultures and sub-cultures, and representing all strata of society, nationalities, ethnicities, lifestyles, and affiliations. Learning from and working with people who differ is an important part of education as well as an essential preparation for any career. For more information please visit: http://www tbe siu ed u/index

MORRIS LIBRARY HOURS
http://www.lib.siu.edu/about

LEARNING AND SUPPORT SERVICES
Help is within reach. Learning support services offers free tutoring on campus and math labs. To find more information please visit the Center for Learning and Support Services website:
Tutoring – http://tutoring.siu.edu
Math Labs http://tutoring.siu.edu/math_tutoring/index.html

WRITING CENTER
The Writing Center offers free tutoring services to all SIU students and faculty. To find a Center or Schedule an appointment please visit http://write.siu.edu

AFFIRMATIVE ACTION & EQUAL OPPORTUNITY
Our office’s main focus is to ensure that the university complies with federal and state equity policies and handles reporting and investigating of discrimination cases. For more information visit: http://diversity.siu.edu/

Additional Resources Available:
SALUKINET: http://salukinet.siu.edu/home/directory
ADVISEMENT: http://djo.siu.edu
PROVOST & VICE CHANCELLOR: http://pvcaa.siu.edu/
SIU ONLINE: http://online.siu.edu/