Course Description:
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

Course Objectives:
This information systems course is designed to provide students with a variety of technology and business analysis concepts and skills. The course examines the relationships and distinctions between the total Management Information System (MIS) and the Accounting Information System (AIS). You will examine the standard categories of business transactions and how those transactions are documented, flow through the organization, are stored (with emphasis on data bases), and are reported for use by both internal and external users. Some topics of emphasis in the course are: data modeling, relational databases, business processes, internal controls, and proper documentation. You will study several typical business processes, to include: the sales and collections business process, the purchase and payments business process, and others. The overall intent is to develop student skills to support your future roles as users, managers, designers, and evaluators of information technology.

In addition to the textbook, you will be required to complete several outside assignments during the semester. These assignments will focus on introducing you to the tools that are being used in the businesses today. The assignments will include the use of e-mail and the internet. You will be completing a manual practice set from initial transactions through financial statements to provide you with an understanding of the manual system from start to finish. In addition, you will become familiar with the most common systems in use today to support enterprise operations and decision-making, database systems. This course therefore emphasizes 1) hands-on experience with a database system, i.e., Microsoft ACCESS, 2) conceptual systems analysis and design techniques, 3) how systems designs are implemented in the current technology, and 4) how this material relates to overall organizational objectives.

This course examines the accounting information systems of business enterprises so that students can:
- Explain the structure of an Accounting Information System (AIS) and the links between business structure, processes, performance, and information systems.
- Analyze and document through narratives, flowcharts, and other diagrammatic techniques the information flows in an organization.
- Understand how business processes are captured in an organization.
- Identify organizational risk and control issues and incorporate that understanding into proper internal control recommendations.
- Design, construct, and implement AIS using a manual system of journals and ledgers.
- Appropriately use an electronic spreadsheet to aid in making decisions (Excel, for example).
- Appropriately use the software package ACCESS™ to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.

Required:

Text: Richardson, V., Chang, C., and Smith, R. Accounting Information Systems. 1st Edition. New York: Irwin-McGraw-Hill, Inc., 2014. The textbook’s web site (www.mhhe.com/richardson1e) contains a number of additional instructional resources that will be useful in successfully completing this course. Materials contained at the web site include:
- Multiple-choice tests – Recommended taking MC test for each chapter.
- PPT slides for each chapter

Case: Arens and Ward, Systems Understanding Aid, 8th Edition. Armond Dalton Publishers. ISBN: 9780912503387 (Must purchase a new version) The SUA Practice Set is in addition to the requirements from the text. You will complete all of the requirements for the project. You will use the Green Transaction Set B (destroy the Blue copy Transaction Set A).
Course Requirements:
Class sessions will consist of lectures, problem solving, and discussion. The sessions will be interactive, with students providing input to the course based on prior preparation. Accounting Information Systems is a different course than all of your other accounting courses, but you will obtain a better understanding of accounting this semester. I will expect that you will be prepared to provide your opinions and be prepared to defend them, too. The workload for this course will be challenging but nothing that you will not be able to handle.

Grading:

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<thead>
<tr>
<th>Component</th>
<th>Points</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Exam 1</td>
<td>150</td>
<td>15.0%</td>
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<tr>
<td>Exam 2</td>
<td>150</td>
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<tr>
<td>Exam 3</td>
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<tr>
<td>Quizzes</td>
<td>75</td>
<td>7.5%</td>
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<td>(only count top 10 scores)</td>
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<tr>
<td>Homework</td>
<td>75</td>
<td>7.5%</td>
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<td></td>
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<td>(only count top 10 scores)</td>
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<tr>
<td>SUA Practice Set</td>
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<tr>
<td>Excel Project</td>
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<td>5.0%</td>
</tr>
<tr>
<td>Access Project</td>
<td>150</td>
<td>15.0%</td>
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<tr>
<td><strong>Total</strong></td>
<td>1,000</td>
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Exams: (45% of final grade)
Three exams will be given covering material from the assigned readings, homework, and material covered in class. The exams consist of multiple choice questions and problems. The questions will be similar to the types of questions that you would see on the Auditing section of the CPA Exam. No makeup exams will be given. You must take each exam at the time assigned and failure to take either exam will result in your receiving a failing grade for the course.

Quizzes: (7.5% of final grade)
Quizzes will be given for each chapter. You will have a quiz prior to our covering each new chapter. The quizzes will be open book. The goal is to have you read the chapters before we cover them to help prepare you for class.

Projects: (40% of final grade)
There will be three projects that will be completed throughout the semester. You will be provided instructions on each project separately.

Homework: (7.5% of final grade)
1. Homework will be assigned from each chapter.
2. All homework will be turned in through the dropboxes that will be available in D2L for each chapter.
3. A "Pass/Fail" grade will be assigned to homework.
4. Failure to turn in homework on assigned date will result in a grade of "Fail" for that assignment.
5. Homework assignments are to be completed individually. Assistance may be obtained from the instructor, but the final work should be the student's.
6. An acceptable solution is one from which the instructor can infer that a genuine attempt to learn the material has been made by the student.
7. Homework assignments will be covered in class as time allows and will be used to aid in your learning of the material.
8. **NO LATE HOMEWORK WILL BE ACCEPTED!**

Attendance & Class Participation:
- Attendance is expected at all class meetings in order to adequately learn the material. Attendance will be taken daily and excessive absences may reduce your final grade in the course.
- All absences will be considered unexcused unless you provide written documentation to support the absence. The absence will only be considered excused due to an extreme emergency.
- You should notify instructor prior to any absence if possible. If excused, assignments may be turned in early. **No late assignment is accepted!**
- You will be expected to respond in class as questions are directed to you and as recitations are invited. This includes regular class discussions, in-class interrogations, and interaction with all guest lecturers.
- The atmosphere in class will be informal, but not disruptive.
- As young business professionals, you should arrive to class on time.
- You should be prepared for class each day. (Read and have work completed)
- Class is over when you are dismissed by me. Do not close books and start packing prior to being dismissed.
- A seating chart will be constructed on the second day of classes to assist in determining and recording students which participate in class.
Clearly, you must participate in class if you are going to share your ideas with others.

Cheating:
1. A student commits the act of cheating when he/she:
   - copies another's homework or exam, or
   - allows another student to copy his/her work, or
2. Cheating will be dealt with according to the following procedure:
   - the student will be removed from the course and assigned the grade of "F", and
   - a letter will be placed in the student's permanent file in the registrar's office explaining the "F" grade, and
   - the student will be brought before the SIU Disciplinary Board charged with cheating and have immediate suspension recommended.

Miscellaneous:
1. Your instructor reserves the right to make changes to the syllabus, if needed.
2. Students are expected to maintain a professional attitude during class. At a minimum, this requires being on time for class, paying attention to the lecture, and not gathering up books and notes until the lecture is completed.
3. All student projects, examinations, problems, and homework are the sole property of your instructor once submitted. Make yourself a copy, if desired.
4. All grades recorded in your instructor's grade book are official. The grade book is open to individual student examination and challenge.

Important Dates:
   Below is a listing of some of the important dates for the semester:

   - Semester Class Begins .................................................. Tuesday, January 19
   - Last day to add a class (without instructor permission): ........ Twice, Jan. 19 – Sunday, Jan. 24
   - Last day to withdraw completely and receive a 100% refund: ....Friday, January 29
   - Last day to drop a course using SalukiNet: .......................... Sunday, April 3
   - Final examinations: ....................................................... Monday, May 9 – Friday, May 13
   - Dr Martin Luther King, Jr. Holiday, Monday, January 18
   - Spring Break, Saturday, March 12 – Sunday, March 20

Withdrawal policy – undergraduate only
Students who officially register for a session may not withdraw merely 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://registrar.siu.edu/pdf/ugradcatalog1314.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://registrar.siu.edu/grades/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 noted 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://registrar.siu.edu/pdf/ugradcatalog1314.pdf

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 interviews, reviews of student-supplied documentation, and completion of Disability Accommodation Agreements. http://disabilityservices.siu.edu/

Plagiarism code
**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 distress—physical, emotional, financial, or personal. By working closely with faculty, staff, students and their families, SIU will continue to display 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 siucares@siu.edu, [http://salukicares.siu.edu/index.html](http://salukicares.siu.edu/index.html)

**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 an essential preparation for any career. For more information please visit: [http://www.inclusiveexcellence.siu.edu/](http://www.inclusiveexcellence.siu.edu/)

**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](http://www.bert.siu.edu), Department of Public Safety’s website [www.dps.siu.edu](http://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.** BERT will provide assistance to your instructor in evacuating the building or sheltering within the facility.

**Morris library hours**
[http://www.lib.siu.edu/about](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/](http://tutoring.siu.edu/)
- **Math Labs:** [http://tutoring.siu.edu/math_tutoring/index.html](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/](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/#](http://diversity.siu.edu/#)

**Additional Resources Available:**
- **Salukinet:** [https://salukinet.siu.edu/cp/home/displaylogin](https://salukinet.siu.edu/cp/home/displaylogin)
- **Advisement:** [http://advisement.siu.edu/](http://advisement.siu.edu/)
- **Provost & Vice Chancellor:** [http://pvcaa.siu.edu/](http://pvcaa.siu.edu/)