

Michael F. Price College of Business
School of Accounting
ACCT 3363 -- Accounting Information Systems
Spring 2005

Section 1 9:00 - 10:15 a.m. TR Classroom AH 355	Section 2 12:00 - 1:15 p.m. TR Classroom AH 359
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Office Hours: 10:30 to 11:45 a.m. TR; 1:30 to 4:00 p.m. TR; and by appointment

"The University of Oklahoma exists for the students . . . but the university cannot give you an education -- it can only help you acquire one for yourselves. The main effort must be made by the students."
(Former OU President George Lynn Cross -- 1952)

Course Overview and Objectives

In this course, students learn the basics of accounting information systems. Specific course objectives are to assist students in:

1. Developing an in-depth awareness of the impact of accounting information systems on managerial decision making as well as organizational competitiveness.
2. Understanding the basic principles underlying the design, integrity, and effectiveness of internal controls and accounting information systems.
3. Acquiring a conceptual understanding of the internal controls necessary for and the risks associated with key accounting cycles.
4. Gaining an appreciation that internal controls and accounting information systems are subject to continuous rethinking caused by economic and technological change.

Course Materials

1. Arens, A. A. and D. D. Ward. 2001. *Computerized Accounting Using Microsoft Great Plains Dynamics*. 2nd ed. Okemos, MI: Armond Dalton Publishers, Inc. (I S B N = 0912503157)
2. Arens, A. A. and D. D. Ward. 2001. *Systems Understanding Aid*. 5th ed. Okemos, MI: Armond Dalton Publishers, Inc. (I S B N = 0912503165)
3. Romney, M. B. and P. J. Steinbart. 2003. *Accounting Information Systems*. 9th ed. Upper Saddle River, NJ: Prentice Hall. (I S B N = 0130909033)

Occasionally additional reading and study from outside sources may be required or recommended. These sources will include, but are not limited to, recent newspapers, business journals and monographs, and the World Wide Web. Any such reading/study assignments will be announced in class by the instructor.

Grading and Course Requirements

The course requirements and evaluation of each student's work in the course are based upon performance in several areas. Grade contributions and letter grade determination are shown below.

Midterm*	30%
Final*	30%
Accounting System Projects	25%
Homework	10%
Class Participation	5%
Total	100%

Percent	Grade
91-100	A
81-90	B
71-80	C
61-70	D
0-60	F

*Please Note: If a student's average score across the midterm exam and the final is less than 70%, the highest grade the student may earn for the course is a "D." This rule applies regardless of the student's performance in other areas of the course. If a student's average exam score is less than 70%, the student will earn a final grade of "D" or "F" based on the student's average exam score.

Midterm. There will be a midterm examination worth 30% of your final grade. This examination will cover material from text readings, class discussions, guest lectures, and outside readings. Students are required to provide a scantron form for the midterm examination.

Final. There will be a final examination. The final exam is worth 30% of your final grade. The final will cover material from text readings, class discussions, guest lectures, and outside readings. As material covered during the later part of the semester builds upon material covered in earlier parts of the semester, the final exam will be cumulative but not comprehensive. Students are required to provide a scantron form for the final examination.

Accounting System Projects. There will be two accounting system projects. One project will be completed using a manual accounting system. Students will use the *Systems Understanding Aid* textbook to complete this project. The other project will be completed using a computerized accounting system. Students will use the *Computerized Accounting* textbook to complete this project. Additional details regarding these two projects will be provided on the course website.

Homework. Details for the homework assignments are provided on the course website. Two of the homework assignments will involve using a software application (either MS Access or MS Excel) to accomplish some task. The remaining homework assignments involve systems modeling.

Class Participation. Class participation is based on participation in and contribution to in-class discussions. Students are expected to contribute to classroom discussions and activities. I will periodically give unannounced quizzes and/or in-class assignments. Your graded performance on these assignments and quizzes will be applied toward your class participation grade.

The quizzes and assignments will typically cover material from prior class discussions or from the assigned reading for the current class period. Completion of the chapter review questions and review of the key terms for each chapter are recommended as preparation for each class period.

No make-ups will be allowed for missed in-class activities -- no exception. If you are not in class on the day of an in-class activity, you cannot participate in the activity and cannot receive points for the activity. There will be enough of these activities that missing one or two will not significantly impact your final grade.

Office Hour Policy

Office hours provide an opportunity for you to obtain specific guidance and help with your understanding of the material. The purpose of office hours is for you to obtain assistance in understanding the course material. I expect you to use them as your needs demand. I tend to be unsympathetic toward individuals with grade problems at the end of the semester who have never attempted to get help via office hours.

Electronic Course Support

I rely extensively on electronic communication with the class. As information professionals, you should have the habit of regularly checking your e-mail. When I send e-mail messages to the class, I will use the distribution list that the university has established for the course. This list will only send messages to your university account. If you use a different e-mail account, it is your responsibility to have messages forwarded from your university account to another account.

Links to the syllabus and other pertinent course information such as handouts and assignments can be found in the OU Blackboard system. You should check this website regularly to be informed of what is happening in the class. You can login to the Blackboard system at the following URL: (<https://ou.blackboard.com>).

Students With Disabilities

The University of Oklahoma is committed to providing reasonable accommodation for all students with disabilities. Students with disabilities who require accommodations in this course are requested to speak with the instructor as early in the semester as possible. Students with disabilities must be registered with the Office of Disability Services prior to receiving accommodations in this course (<http://www.dsa.ou.edu/ods>). The Office of Disability Services is located in Goddard Health Center, Suite 166, phone 325-3852 or TDD only 325-4173.

Religious Holidays

It is the policy of the University to excuse absences of students that result from religious observances and to provide without penalty for the rescheduling of examinations and additional required course work that may fall on religious holidays. Students must notify the instructor in advance of any such observances.

Academic Conduct

The University of Oklahoma has an Academic Misconduct Code that governs student academic performance in and out of the classroom. You can learn more about the academic misconduct code as well as your rights and responsibilities at the following URL:

<http://www.ou.edu/provost/pronew/content/integritymenu.html>

Academic misconduct is defined as "any act that improperly affects the evaluation of a student's academic performance or achievement." All students are responsible for submitting their own work for evaluation by the instructor. The steps and procedures as outlined in the Academic Misconduct Code will be followed in all cases of academic misconduct in this class.

UOSA Honor Pledge. During the Spring 2004 semester, the University of Oklahoma Student Association passed, with the concurrence of the Faculty Senate, a resolution encouraging the use of an integrity pledge on all major assignments. The suggested pledge reads as follows:

"On my honor, I affirm that I have neither given nor received inappropriate aid in the completion of this exercise."

For each deliverable that is submitted for grading in this course, students are required to complete an academic integrity statement. I have prepared a form that can be used for this purpose and posted it on the blackboard website. For additional information regarding the integrity pledge, please see the Honor Council website (<http://www.ou.edu/honorcouncil>).

Food and Drink in the Classroom

The Price College has spent a great deal of private and state funds to provide nicely furnished classrooms and computer labs. No food or drinks will be allowed in the classroom.

Class Policies

- *Do not engage in disruptive behavior in the classroom.* Interfering with your fellow students' ability to learn will not be tolerated.
- *Turn assignments in when they are due.* I will not accept late assignments for grading. All graded assignments will have details regarding the due date and time. An assignment is "late" if it is submitted after the designated due date and time.
Exception: Students will be allowed one late deliverable during the semester. The late exception may be used with either a project or a homework assignment. The penalty for a late deliverable will be 25% of the total possible points. To qualify for the late assignment exception, the deliverable must be submitted no later than 24 hours after it was due.

- *Be prepared.* Each student is expected to come to class fully prepared to discuss the material from the assigned readings. I will expect students to have read the text (or other material) before class and rely on their preparedness to drive class discussions.
- *Attend class.* If you must miss class, it is your responsibility to find out what material, homework assignments, schedule changes, etc. you missed. Do not come to my office later and ask, "Did I miss anything?" (Assume I would answer "yes" to this question.)
- *Arrive on time and stay for the duration of each class.* If you must be late to or leave early from class, please let me know beforehand and be as unobtrusive as possible. It is very disruptive to have students walking in and out during class time.
- *Take exams during the scheduled time.* If, due to emergency or illness, you know you will miss a scheduled exam, it is your responsibility to let me know ahead of time. Make-up exams may be oral, essay, or another format, as determined by the instructor.

Miscellaneous Class Notes

Problems. This is a very difficult course. Let me know, as early as possible, if you have trouble with the material, assignments, project, team members, etc. Ask questions during class. Come see me during office hours. Send e-mail messages. In short, if you are doing the work and need help, get it! I cannot help you if I am not aware of the problem.

Privacy of grades. Scores and grades will be posted in the Blackboard system. If you would like to have your scores and grades posted, please indicate your desire on the student information sheet. I do not discuss scores or grades over the phone or via e-mail.

Syllabus changes. The topics and dates as outlined in the course schedule are subject to change. All necessary changes will be announced and discussed in class. You are responsible for making sure you are aware of any such changes. However, the dates of the examinations will not change.

Course Schedule

Date	Class Discussion	Assignment	Due Dates
Jan 18	Introduction to course		
Jan 20	Role of IT in Accounting and Business	Readings 1	
Jan 25	Overview of AIS and Business Processes	Chap 1 and 2	
Jan 27	Control and Accounting Information Systems	Chap 7	
Feb 1		Readings 2	
Feb 3	Computer-Based Information Systems Control	Chap 8	
Feb 8		Readings 3 and 4	
Feb 10	Computer Fraud and Security	Chap 9	Homework 1
Feb 15		Readings 5	
Feb 17		Readings 6	
Feb 22	The Revenue Cycle: Sales and Cash Collections	Chap 11	
Feb 24	The Expenditure Cycle: Purchasing and Cash Disbursements	Chap 12	
Mar 1	The Production Cycle	Chap 13	
Mar 3	The Human Resources Management and Payroll Cycle	Chap 14	Project 1
Mar 8	Exam Review		
Mar 10	Midterm Exam -- (all material covered to date)		Homework 2
Mar 15	Spring Vacation -- No Class		
Mar 17	Spring Vacation -- No Class		
Mar 22	Introduction to MS Great Plains Introduction to Systems Development and Systems Analysis	Chap 16	
Mar 24	Systems Development and Documentation Techniques	Chap 6	
Mar 29			
Mar 31	Data Modeling and Database Design	Chap 5	
Apr 5			
Apr 7			
Apr 12	Relational Databases	Chap 4	
Apr 14			Homework 3
Apr 19			
Apr 21			
Apr 26	General Ledger and Reporting System	Chap 15	
Apr 28	AIS Development Strategies	Chap 17	Project 2
May 3	System Design, Implementation, and Operation	Chap 18	
May 5	Introduction to E-Business	Chap 3	Homework 4
May 10	Section 002 Final Exam -- 1:30 - 3:30 p.m.		
May 13	Section 001 Final Exam -- 8:00 - 10:00 a.m.		