**WCU - Dept. of Accountancy Fall 2018**

**COURSE SYLLABUS**

**ACCT 365 - ACCOUNTING INFORMATION SYSTEMS**

**Section 70 Tuesday 5:00-7:50 pm**

**Classroom: FO 301 Lab: McKee 129**

**Open access lab: Technology Commons (basement of Hunter Library)**

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| Dr. Beth H. Jones | Office phone: (828) 227-3465  |
| Office hours: By appointment on Monday or Tuesday afternoon.  |  Cell phone: (828) 508-6371 (DO NOT TEXT)Email: bjones@email.wcu.edu |
| Physical Mailbox: FO 104 | Web page: <http://paws.wcu.edu/bjones> |

**Required**

Computerized Accounting with Quick Books Pro 2014, Villani & Rosa, EMCParadigm – Bookstore Rental

Systems Understanding Aid, 9th ed., Arens & Ward – Bookstore purchase (1 per group)

ACCT 365 Course Pack – Print from Blackboard or purchase at Bookstore.

Recommended: A thumb (flash) drive that you *bring with you on lab days.* Bring laptop to lab if you have one.

**Course Objectives**

Upon completion of this course, a student is expected to have an understanding of the functions of various business documents; systems flowcharts; business processes/accounting cycles; how accounting transactions are initiated, processed, and recorded; and internal control concepts for both manual and computerized environments. Additionally, students are expected to learn and develop skills related to microcomputer applications for accounting systems, specifically, spreadsheet, database, and general ledger software. Students will have exposure to current AIS issues including ethics, information security, and computer crime. Projects and assignments provide the opportunity for students to improve team participation and analytical thinking.

**Grading**

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|  | Points |  % | Grading Scale: |
| Exam I | 50 |  18% | A+ 98-100% C+ 78-79% |
| Exam II | 50 |  18% | A 92-97% C 72-77% |
| Accounting Cycle homework | 6 |  2% | A- 90-91% C- 70-71% |
| SUA group project  | 50 |  18% | B+ 88-89% D+ 68-69% |
| Excel (1), Access (2), Excel/Access (4) 7\*10 pts |  70 |  26% | B 82-87% D 62-67% |
| Quick Books assignments (7) (\* 7 points) | 49 |  18% | B- 80-81% D- 60-61% |
| Total possible points | 275 | 100% |  F <60% |

**Assignments**

Access, Excel, and QuickBooks assignments will be due throughout the semester. Detailed information is available in Blackboard within each content area. See syllabus for due dates. *Be sure to DOWNLOAD the data files and save them locally.* If you open them and work on them directly from Blackboard, your work will not be saved. These assignments are to be done by students individually. This means you “push your own computer keys”. You may ask other students when you are stuck on something, you may even work side-by-side on two different computers and discuss what you are doing with each other, but you may not share/copy files between each other. When completed, upload Quick Books reports, Excel files, and Access files to Blackboard for grading. The assignments tell you exactly what to turn in. See the “Software Information” file on Blackboard for more information on locating the software.

**SUA Group Project**

The purpose of the Systems Understanding Aid project is to: (1) reinforce your understanding of the functions of the accounting cycle and how individual functions are integrated into an accounting system, (2) help you become familiar with typical source documents and accounting procedures in a small company, (3) develop your ability to use spreadsheet software for accounting functions and (4) enhance your teamwork skills. This is a group project, where you work in groups of three. Rather than using the 16-column worksheet found in the SUA packet, you will use Excel. A template of the Excel file is on Blackboard.

**Late Assignment Policy**

There are many homework assignments in this class and it is certainly best policy for you to keep up with them. That said, there can be cases where something just doesn’t get done on time. An assignment is considered “late” if it is marked late by Blackboard. With the exception of the final access/excel assignment**,** which will not be accepted late, the late policy allows any Excel, QuickBooks, Access assignment or the SUA project to be turned in late, with the following penalties:

Excel, QuickBooks, Access, and Excel/Access (except for the last one) – 3 points deducted up to ONE WEEK LATE,
after that not accepted. Last one is not accepted late.

 SUA – ~~5 points deducted if turned in up to ONE WEEK LATE, after that not accepted~~. I’ve extended the due date a

 week (to after fall break), so I’m NOT accepting it late now. If you aren’t finished, turn in what you have so you can

 avoid a zero.

**Exams**

Missed exams will count as zero – no make-ups are planned. If you have to miss *due to University-approved absences with written documentation only,* an exam may be taken early. ~~Do NOT keep any of your exams after we go over them in class or 10 points will be subtracted from your grade on that exam.~~

**Accommodations for Students with Disabilities**

Western Carolina University is committed to providing equal educational opportunities for students with documented disabilities.  Students who require disability services or reasonable accommodations must identify themselves as having a disability and provide current diagnostic documentation to Disability Services.  All information is confidential.  Please contact Disability Services for more information at (828) 227-2716, lalexis@wcu.edu or 144 Killian Annex.

**WCU Academic Support** <http://www.wcu.edu/success/>

The **Writing Center** offers one-on-one peer tutoring for writing across the curriculum.

The **CAT Center** is designed to ensure the academic success of all WCU students by offering peer tutoring, study groups, and workshops to improve learning.

The **Technology Assistance Center** emphasizes the individual needs of the student.  Contact us if you need help using word processing, spreadsheets, databases, electronic presentations and campus network tools.

**Statement on Academic Integrity**

**Academic Honesty Policy**

Western Carolina University, as a community of scholarship, is also a community of honor. Faculty, staff, administrators, and students work together to achieve the highest standards of honesty and integrity. Academic dishonesty is a serious offense at Western Carolina University because it threatens the quality of scholarship and defrauds those who depend on knowledge and integrity. Academic dishonesty includes:

a. **Cheating—**Intentionally using or attempting to use unauthorized materials, information, or study aids in any academic exercise.

b. **Fabrication—**Intentional falsification of information or citation in an academic exercise.

c. **Plagiarism—**Intentionally or knowingly representing the words or ideas of someone else as one’s own in an academic exercise.

d. **Facilitation of Academic Dishonesty**—Intentionally or knowingly helping or attempting to help someone else to commit an act of academic dishonesty, such as knowingly allowing another to copy information during an examination or other academic exercise.

 Procedures for appeal are described in the Student Handbook.

**My specific Academic Integrity policies for ACCT 365.**

1. Students are allowed, even encouraged, to answer each other’s questions on software assignments. However, there is a line between answering a question that helps another student complete their own assignment and cheating. You are to push your own buttons on the keyboard when completing your assignments. No one else is to complete your work, and certainly there is to be no copying or sharing of files or printouts. If you don’t do your own excel, database and QuickBooks assignments, you are foolishly missing the opportunity to enhance skills expected of every accountant in the business world.

2. Students caught copying another’s work or allowing another student to copy their work on computer assignments will have their overall class grade lowered by one letter grade (first offense). Second offense will result in an F in the class.

3. Students caught cheating on an exam will receive an F in the class.

**Dr. Jones ACCT 365 - REVISED 8/31 Tentative Course Outline Fall 2018**

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| # |  | Topic & In-class work | Read before this day’s class. | **Due at 5:00 pm on this day (info on BB)** |
| 1 | T Aug 21 | Chapter 2 Transaction Processing in the AIS: Review Problem #1 & #3 (handed out in class, copy available on BB)**Lab 2nd half:** Excel 1 (assignment on BB) | Spiceland textbook Ch. 2 (pdf is on BB)\*\*Be sure to print your coursepack from BB or get it at bookstore\*\* |  |
| 2 | T " 28 | **Lab:** Make sure you are able to access QuickBooks on the virtual server and that it can open your data files (downloaded from BB). Work on QB Ch 2, Case 1 |  | **Review Problem #2****Excel Exercise 1**(Be sure to bring your QuickBooks text to class) |
| 3 | T Sept 4  | **Lab:**  Work on QuickBooks Ch 3, Case 1Finalize SUA Groups (3 people per group) |  | **QB ch 2, case 1** |
| 4 | T " 11 | Chapter 4 Internal Control PPT: Ch 4 Coursepack: Exercises, Cases 2nd hour: Go to FO 313, work on Systems  Understanding Aid (SUA) transactions | Review SUA Ref. Book: Ch 1 & 2 Instructions, Flowcharts, Ledger: pp. 3-14Ch 4 PPT | Get SUA packet before class (one per group) **QB ch 3, case 1** |
| 5 | T " 18  | Chapter 4 Internal Control Finish Coursepack Exercises and Cases 2nd hour: Go to FO 313, work on SUA  transactions |  | **QB ch 4, case 1** |
| 6 | T " 25  | **Exam 1** (Chapters 2,4) When you finish, go to FO 313: Work on SUA transactions, month-end procedures | Note: if you loaded QB on your personal PC, the 30 days is about to run out. Get a CD from me and reinstall QB tonight! | **QB ch 5, case 1** |
| 7 | T Oct 2  | FO 313 - Continue with SUA month end/year end procedures |  | **QB ch 6, case 1**(warning: long one) |
|  | Oct 6-14 | *No Class - Fall Break* |  |  |
|  |  | SUA due Monday at 4:30. Bring it to FO 202. If I am not in, take it to FO 104. | I will accept SUA  | **SUA DUE at 4:30****MONDAY, OCT 15th**  |
| 8 | T " 16  | Chapter 11 Sales/collection process | Read PPT Ch. 11 | **QB ch 8, case 1** |
| 9 | T " 23 | Chapter 12 Acquisition/payment process | Read PPT Ch. 12*Note: Friday, October 26this the last day to drop with a “W”* | **QB ch 9, case 1** |
|  | T " 30 | *No Class – Advising Day* |  |  |
| 10 | T Nov 6 | Database Lecture  |  |  |
| 11 | T " 13 | **EXAM 2 – CUMULATIVE (CH 2,4,11,12, & A LITTLE DATABASE)**  |  |  |
| 12 | T " 20 | **Lab** Access Database 1 & 2 |  |  |
| 13 | T " 27 | **Lab** Access/Excel 1 & 2 |  | **Access Asgmt 1 & 2** |
| 14 | T Dec 4  | **Lab** Access/Excel 3 & 4 |  | **Access/Excel Asgmt 1&2** |
|  | **6:00 pm Tuesday, December 11th**  |  | **Access/Excel Asgmt 3&4** |