**WCU - Department of Accountancy - Fall 2017**

**ACCOUNTING 625 - ADVANCED ACCOUNTING INFORMATION SYSTEMS**

**COURSE SYLLABUS**

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| **Professor:** |  | Home phone: 828-293-9209 |
| Dr. Beth H. Jones |  | Office phone: 828-227-3465 |
| Office: FO 323 |  | Cell phone: 828-508-6371 |
| Email: [bjones@email.wcu.edu](mailto:bjones@wcu.edu) |  | Web page: <http://paws.wcu.edu/bjones> |

**Required Text:** Accounting Information Systems, 3rd ed, by Turner/Weickgenannt/ Copeland published by Wiley. Full e-book from Amazon here: <https://www.amazon.com/Accounting-Information-Systems-Controls-Processes-ebook/dp/B01N0ETF7I/ref=mt_kindle?_encoding=UTF8&me>=

Or custom printed soft-cover book from our bookstore. (Custom book is just a portion of the regular 3rd ed. full text containing only the chapters we are covering, to save cost.)

**Course Method:** This course is entirely online except for the final exam which is face-to-face (see schedule for date). The final exam will start at 10:00 a.m. at BP.

**Objectives:** This course will emphasize practical application of advanced AIS concepts. It has been designed to provide practical knowledge accountants will need for using information technologies and for understanding how an AIS gathers and transforms data into useful decision-making information. Text material covers internal control concepts, including Sarbanes-Oxley, business processes, and database concepts. Additional topics include IT internal controls, governance, and audit. Hands-on assignments will assure that WCU Masters of Accountancy students have familiarity with QuickBooks, Excel and basic Access querying functions. Throughout the semester students will demonstrate knowledge of the use of technology as an analytical tool for problem solving.

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| **Grading:** | **Points** | Percent |
| Excel assignments (4 \* 5 pts, 1 \* 10) | 30 | 13 |
| QuickBooks introduction, setup, and transactions | 6, 10, 24 | 3, 4, 10 |
| Access database assignment (1 \* 20 pts) | 20 | 8.5 |
| Homework (4 \* 5 pts) | 20 | 8.5 |
| Online quizzes (3 \* 15) | 45 | 19 |
| In-class final exam | 80 | 34 |
| Total Possible Points | 235 | 100% |

90-80-70% scale will be used.

Detailed instructions are provided on Blackboard for all software assignments.

**Excel.** Five exercises will be completed covering both spreadsheet skills and accounting knowledge.

**Accounting software.** The educational version of QuickBooks 2014 will be provided in CD form. The CD can be loaded onto any Windows PC, or any Mac running Windows using Boot Camp. Another option is to use the computers at Biltmore Park, which have QB on their hard drives. Or, you can use the VM (virtual machine) which allows you to access QB at WCU through the, though you may encounter intolerably slow response times and problems saving your work (deal breakers to me, but some students have had success). You may use another version of QuickBooks, but it is your responsibility to be sure it can save reports in excel or .pdf file format and has all other functionality required by the assignment.As a last resort, I can reserve a lab on Cullowhee’s campus for a weekend for people to come do their work.

**Access.** One database exercise will be assigned. The purpose is to give you a basic introduction on how databases are structured and queried.

**Homework.** Four homework assignments from end-of-chapter questions are required.

**Late Assignments.** Assignments are due by noon on the Monday they are due. There is a 30% penalty on all late assignments. Assignments are ‘late’ if turned in on the due date after 12:00 noon up until noon the following Friday. After that, they will not be accepted.

**Quizzes/Exam.** Three 15-point quizzes will be given online consisting of 30 multiple choice questions selected from the test bank at random. You have 45 minutes to complete each of them, starting anytime between 6:00 a.m. Wednesday and 10:00 p.m. Saturday. You may use your textbook and may summarize material on one side of an 8.5x11 sheet of paper that YOU fill in (a sheet generated solely by you, not copied from someone else). You may type or write this sheet but again, it’s to be YOUR creation. On these quizzes you are not to use other resources (no friends, no internet). The final exam is in-class, closed book, but you are allowed to bring and use your three single-sided quiz resource sheets during the final. It will have some multiple choice, short answer, and flow-chart analysis (find strengths and/or weaknesses, maybe make recommendations.)

**Suggestions:**

* Follow the syllabus. Do not get behind in your reading.
* Find time to actually read the textbook chapters.
* Make up your own 1-page quiz resource sheet. Reviewing and summarizing the material is part of the learning process.
* Pay close attention to what is due each week, upload to Blackboard as required.
* Download all the files for the particular assignment, then get started. The assignment instructions are as step-by-step as I can make them. Nevertheless, there may be times when you find yourself frustrated. You are not expected to spend hours trying to figure out what button to push when a simple explanation could send you along the way in two minutes! Please feel free to call me at home anytime between 8 a.m. and 10 p.m., after you: (1) search the web with your question (2) try the ‘help’ feature *just in case* it actually helps, (3) check the discussion group to see if someone has already asked that question and had it answered by me or a classmate. Don’t forget you may call the IT Help Desk for excel and access questions between 8 and 5 M-F at 828-227-748 or visit the “Technology Commons” in the basement of Hunter Library at WCU (<http://www.wcu.edu/27270.asp>).

**Getting Started:**

This class is very ‘do-able’. The key is to keep up, or better yet, get ahead. When that unexpected crises at work or problem at home crops up, you’ll be glad you did. That said, let’s get started!

**#1 Introduce yourself** in the appropriate link on the Blackboard homepage. Be sure to tell your name, please tell where you work or if you are a full-time student, and whatever else you would like to share.

**#2. Print the syllabus and get started** by reading Chapter 1, answering the first textbook homework question, and beginning the QuickBooks assignment. Email me if you have any questions regarding the syllabus, the book, the course, the Blackboard site, the assignments, or anything else on your mind.

**#3. Check the software now.** Understand where to find / how to obtain Excel and Access. Plan what QuickBooks software you will be using. See the “Software Information” Word file on Blackboard.

**Academic Integrity Policy**I take academic honesty very seriously. The WCU Graduate Catalog states:

*This policy addresses academic integrity violations of undergraduate and graduate students. Graduate students should read inside the parenthesis below to identify the appropriate entities in charge of that step of the process.*

*Students, faculty, staff, and administrators of Western Carolina University (WCU) strive to achieve the highest standards of scholarship and integrity. Any violation of the Academic Integrity Policy is a serious offense because it threatens the quality of scholarship and undermines the integrity of the community. While academic in scope, any violation of this policy is by nature, a violation of the Code of Student Conduct and will follow the same conduct process (see ArticleVII.B.1.a.). If the charge occurs close to the end of an academic semester or term or in the event of the reasonable need of either party for additional time to gather information timelines may be extended at the discretion of the Department of Student Community Ethics (DSCE).*

*Violations of the Academic Integrity Policy include:*

*Cheating - Using or attempting to use unauthorized materials, information, or study aids in any academic exercise.*

*Fabrication – Creating and/or falsifying information or citation in any academ­ic exercise.*

*Plagiarism - Representing the words or ideas of someone else as one’s own in any academic exercise.*

*Facilitation - Helping or attempting to help someone to commit a violation of the Academic Integrity Policy in any academic exercise (e.g. allowing another to copy information during an examination) (*[*http://catalog.wcu.edu/content.php?catoid=25&navoid=469&hl=academic+integrity&returnto=search#honestypolicy*](http://catalog.wcu.edu/content.php?catoid=25&navoid=469&hl=academic+integrity&returnto=search#honestypolicy)*)*

If you have any questions about what constitutes plagiarism or any other form of academic dishonestly, please ask me before you inadvertently create problems for yourself (and me!)

Administration

**Office of Disability Services**

Accommodations for Students with Disabilities: Western Carolina University is committed to providing equal educational opportunities for students with documented disabilities and/or medical conditions.  Students who require reasonable accommodations must identify themselves as having a disability and/or medical condition and provide current diagnostic documentation to the Office of Disability Services.  All information is confidential.  Please contact the Office of Disability Services at (828) 227-3886 or come by Suite 135 Killian Annex for an appointment.

**Student Support Services**

Student Support Services provides support to students who are either first-generation, low-income or those who have disclosed a disability with: academic advising, mentoring, one-on-one tutorial support, and workshops focused on career, financial aid and graduate school preparation. You may contact SSS at (828) 227-7127 or email [sssprogram@wcu.edu](mailto:sssprogram@wcu.edu) for more information. SSS is located in the Killian Annex, room 138.

**Writing and Learning Commons (WaLC)**

Electronic format (with hyperlinks):

The [Writing and Learning Commons](http://walc.wcu.edu/) (WaLC), **located in BELK 207**, provides free [small-group course tutoring](http://www.wcu.edu/academics/campus-academic-resources/writing-and-learning-commons-walc/course-tutoring-and-academic-skills/course-tutoring-faqs.asp), one-on-one [writing tutoring](http://www.wcu.edu/academics/campus-academic-resources/writing-and-learning-commons-walc/writing-support/writing-appointments.asp) and [academic skills consultations](http://www.wcu.edu/academics/campus-academic-resources/writing-and-learning-commons-walc/course-tutoring-and-academic-skills/meet-the-academic-skills-consultants.asp), and online [writing](http://www.wcu.edu/academics/campus-academic-resources/writing-and-learning-commons-walc/writing-support/index.asp) and [learning](http://www.wcu.edu/academics/campus-academic-resources/writing-and-learning-commons-walc/course-tutoring-and-academic-skills/academic-strategies/index.asp) resources for all students.  All tutoring sessions take place in the WaLC or in designated classrooms on campus. To schedule tutoring appointments, log in to TutorTrac from the WaLC homepage ([walc.wcu.edu](http://walc.wcu.edu/)) or call 828-227-2274. Distance students and students taking classes at Biltmore Park are encouraged to use [Smarthinking](http://www.wcu.edu/academics/edoutreach/distance-online-programs/student-resources/services-for-distance-students.asp) and the WaLC’s online resources. Students may also take advantage of writing tutoring offered at the Biltmore Park campus on certain days of the week; call 828-227-2274 or log in to TutorTrac and select “Biltmore Park Writing Tutoring” for availabilities.

Print format:

The Writing and Learning Commons (WaLC), **located in BELK 207**, provides free small-group course tutoring, one-on-one writing tutoring and academic skills consultations, and online writing and learning resources for all students.  All tutoring sessions take place in the WaLC or in designated classrooms on campus. To schedule tutoring appointments, log in to TutorTrac from the WaLC homepage (<http://walc.wcu.edu>) or call 828-227-2274. Distance students and students taking classes at Biltmore Park are encouraged to use Smarthinking and the WaLC’s online resources. Students may also take advantage of writing tutoring offered at the Biltmore Park campus on certain days of the week; call 828-227-2274 or log in to TutorTrac and select “Biltmore Park Writing Tutoring” for availabilities.

Math Tutoring Center (usually included in Math department lower division courses)

**The Mathematics Tutoring Center** (455 Stillwell, <http://mathlab.wcu.edu>, 227-3830) provides tutoring in all lower-division math and many CS courses, help with mathematical concepts in other disciplines, and workshops on study skills specific to mathematics courses. Tutoring is available on a drop-in basis, 9-5 and 6-9 pm Monday-Thursday, and 9-5 on Friday or by appointment.

**Academic Calendar** includes dates for all breaks, university closures, final exams, etc.  The academic calendar can be found at:  <http://www.wcu.edu/academics/campus-academic-resources/registrars-office/academic-calendar.asp>.

**ACCT 625 – Course Schedule – Fall 2017**

*Watch the chapter numbers; rely more on the chapter names. In the custom book they changed several chapter numbers in order to make them sequential. I’ve indicated where they did this.*

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| **Date** | **Reading for the week and**  **Quiz days** | **Upload everything in this column by Noon the following Monday** |
| Mon Aug 21 | Welcome | Student Introductions |
| Sat " 26 | Ch. 1 Introduction to AIS | HW 1: Ch 1 Question 54 (explain in your own words; do not simply cut and paste). |
| Sat Sept. 2 | Ch. 2 Foundation Concepts of the AIS, up to page 55. | QB introductory exercise |
| Sat. " 9 | Ch. 3 Fraud, Ethics, and  Internal Control (**In**cluding both appendices) | QB company setup (Part I of compre-hensive problem) (Part 2 is LONG so  start ASAP) |
| Sat " 16 | QUIZ 1 Chapters 1,2,3Opens Wed Sept. 13th at 6 a.m. until 10:00 p.m. Saturday Sept. 16th. |  |
| Sat " 23 | Ch. 4 Internal Controls and Risks in IT Systems | QB company transactions (Part 2 of comprehensive problem) |
| Sat " 30 | Ch. 5 IT Governance | Excel 1 & 2HW2: Ch. 4: 52, 56 |
| Sat Oct. 7 | Ch. 6 (custom book), Ch. 7 (full text) Auditing Information Technology-Based Processes | Excel 3 & 4  HW3: Ch. 6 (custom)/7 (full): 52,53 |
| Sat " 14 | **QUIZ 2 Chapters 4,5, and (6 or 7)**  Opens Wed Oct 11th at 6 a.m. until 10:00 p.m. Saturday Oct 14th. |  |
| Sat " 21 | **FALL BREAK** |  |
| Sat " 28 | Ch. 7 (custom book), Ch. 8 (full text) Revenue/Cash Collection Processes and Controls  Revenue Supplement on Blackboard |  |
| Sat Nov 4 | Ch. 8 (custom book), Ch 9 (full text) Expenditures/Purchases Processes and Controls  Expenditures Supplement on BB | Excel 5  HW4: REVENUE chapter case 64, parts [a] and [b] only. (Download and use excel file on BB so for [a] you just have to fill in the blanks). This is Ch. 7 (custom)/8 (full). |
| Sat " 11 | Database PowerPoint | Database Access Exercise |
| Sat " 18 | **QUIZ 3 Rev and Exp Chapters and Supplements, Database**  Opens Wed Nov. 15th at 6 a.m. until 10:00 p.m. Saturday Nov. 18th. |  |
| Sat Nov 25 | *No class – Thanksgiving* |  |
| Sat Dec 2 | **IN CLASS EXAM – BP ROOM 342**  **(Comprehensive) 9:00 am** |  |