

**SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Spring 2008**

COURSE NUMBER: Accounting 381

COURSE TITLE: Principles of Accounting Systems Designs

PREREQUISITES: Accounting 232

INSTRUCTOR: Dr. Jeff Strawser

OFFICE: 311L Smith-Hutson Building

OFFICE HOURS: MW 1:30 – 4:00
Tuesday 9:00 – 11:30
Or by appointment

TELEPHONE NUMBER: 936–294–1280

EMAIL: strawser@shsu.edu

REQUIRED TEXTS:

Core Concepts of Accounting Information Systems, Nancy A. Bagranoff, Mark G. Simkin, and Carolyn Strand Norman, Wiley, Tenth Edition, 2008.

Modeling and Designing Accounting Systems, C. Janie Chang and Laura R. Ingraham, Wiley, First Edition, 2007.

SUPPLEMENTAL MATERIALS:

Flash drive required for use with Excel assignments.

CLASSROOM:

Students are not allowed to eat or drink in the classroom.

COURSE DESCRIPTION:

A study of principles of accounting systems design integrated into both manual and computerized systems. Emphasis on systems design concepts, internal control structures, and transaction processing systems.

COURSE OBJECTIVE:

This course will provide a strong foundation so that the student will:

1. Develop specific skills, competencies, and points of view needed by professionals in accounting and information systems;
2. Gain factual knowledge (terminology, classifications, methods, trends);
3. Learn fundamental principles, generalizations, or theories.

The student will understand the role of accounting information systems and the importance of documenting these systems. The student will learn the value of internal and computer controls and their application of these controls. The students will have hands-on experience with application such as Excel, Access, and SAP.

COURSE EVALUATION PROCESS:

The professor, based on his evaluation of the student’s performance will assign the student’s semester grade. Although participation grades are not explicitly given, class participation and pre-class preparation will make a difference in borderline grades. The point distribution for determining grades is as follows:

3 semester examinations	300 points
Quizzes	70
Inclass assignments	30
Excel assignments	<u>150</u>
Total points	<u>550</u>

Grade Breakdown:

492 – 550	A
437 – 491	B
382 – 436	C
327 – 381	D
< 327	F

RELIGIOUS HOLY DAYS:

Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. *See Student Syllabus Guidelines at <http://www.shsu.edu/syllabus/>*

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be

denied the benefits of these programs nor shall they be subjected to discrimination.

Students with disabilities that might affect their academic performance should visit

with the Office of Services for Students with disabilities located in the Counseling Center. See *Student Syllabus Guidelines* at <http://www.shsu.edu/syllabus/>

ATTENDANCE POLICY:

Roll will be checked at each class meeting. Student performance in this class is closely related to attendance and preparation.

TOPICS:

- | | |
|-----------------------------------|----------------------|
| 1. Accounting Information Systems | 5. Internal Controls |
| 2. System Documentation | 6. Computer Controls |
| 3. Business Processes | 7. Excel |
| 4. Ethics and Computer Fraud | 8. SAP |

ETHICS AND INTEGRITY:

Ethics and values are very important in accounting and in the world of business, not-for-profit and governmental organizations. We consider ethical issues in accounting throughout this course. The instructor will assume, unless there is evidence to the contrary, that you are an ethical individual. “Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subjected to disciplinary action.” (Code of Student Conduct and Discipline, Section 5.3, as printed in the guidelines)

STUDENT LOAD:

Students are expected to have read the material before class. You should expect to spend three hours studying on your own for every hour you are in class.

EXAMS:

Three examinations will be given during the semester. The final will consist of two parts: a non-comprehensive part that is included in the grade distribution and a comprehensive part that can be used to replace the lowest examination score. All students are required to take the first part. Students who miss a regular semester examination may use the second part of the final to replace that missed examination. A student who misses more than one examination will automatically receive a zero on the second missed examination. Students who do not miss any examinations may use the second part of the final to replace their lowest score on any examination. Examinations will consist of multiple choice, short answer, and/or workout problems.

OTHER ASSIGNMENTS:

Unannounced quizzes will be given during the semester. There will be no makeup quizzes. However, you are allowed to drop the two lowest quiz scores.

In-class (non-Excel) assignments will also be made during the semester. If you work on these during the allotted class time, you do not have to turn them in to earn the points. If you miss class, the assignment is due the next class period you are in attendance. These assignments will not be accepted late.

In-class Excel assignments will also be made during the semester. These are due on the dates indicated on the tentative schedule that follows. If you are absent or late to class, you are responsible for all announcements made.

TENTATIVE SCHEDULE:

Jan.	16	Introduction
	21	Martin Luther King Holiday
	23	Accounting Information Systems and the Accountant (Chapter 1)
	28	Documenting Accounting Information Systems (Chapter 3: pp.66–73)
	30	Chapter 3 continued
		Read Chapter 2 Information Technology and AISs
Feb.	4	Chapter 3 continued
	6	Examination 1 (Chapters 1–3)
	11	Systems Topics Research
	13	Introduction to Internal Controls (Chapter 8)
	18	Business Processes I & II (Chapters 4 & 5)
	20	Chapters 4 & 5 continued
	25	Chapters 4 & 5 continued
	27	Computer Crime, Ethics, and Privacy (Chapter 7)
Mar.	3	Computer Controls for Organizations and Accounting Information Systems (Chapter 9)
	5	Examination 2 (Chapters 4, 5, & 7 – 9)
	10	Spring Break
	12	Spring Break
	17	Excel Budgets
	19	Excel Budgets continued
	24	Excel Financial Statements
		Excel Budgets due at the beginning of class
	26	Excel Financial Statements continued
	31	Excel Functions
		Excel Financial Statements due at the beginning of class
Apr.	2	Excel Functions continued
	7	Excel Exercises
		Excel Functions due at the beginning of class
	9	Excel Exercises continued
	14	Read Chapter 6 Accounting and Enterprise Software SAP
		Excel Exercises due at the beginning of class
	16	SAP
	21	SAP
	23	SAP
	28	SAP
	30	SAP
May	5	SAP
	7	SAP Assignment due at the beginning of class
	8	Last day to drop
	12	Final Examinations Start