

**SAM HOUSTON STATE UNIVERSITY**  
**COLLEGE OF BUSINESS ADMINISTRATION**  
**Department of Accounting**  
**Course Syllabus – Fall 2007**

**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 10:45 – 11:30  
1:45 – 2:30  
T 9:00 – 10:00 (online)  
Or by appointment

**TELEPHONE NUMBER:** 936–294–1280

**EMAIL:** [strawser@shsu.edu](mailto: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.

**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
Excel assignments	<u>150</u>
Total points	<u>450</u>

Grade Breakdown:

403 – 450	A
358 – 402	B
313 – 357	C
268 – 312	D
< 268	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
2. System Documentation
3. Business Processes
4. Ethics and Computer Fraud
5. Internal Controls
6. Computer Controls
7. Excel
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 regular examination. Examinations will consist of multiple choice, short answer, and/or workout problems.

**OTHER ASSIGNMENTS:**

In-class Excel assignments will be made during the semester. If you are absent or late to class, you are responsible for all announcements made.

## TENTATIVE SCHEDULE:

Aug.	20	Introduction
	22	Accounting Information Systems and the Accountant (Chapter 1)
	27	Chapter 1 continued
		Documenting Accounting Information Systems (Chapter 3: pp.66–73)
	29	Chapter 3 continued
		Read Chapter 2 Information Technology and AISs
Sep.	3	Labor Day Holiday
	5	Chapter 3 continued
	10	Chapter 3 continued
	12	Examination 1 (Chapters 1–3)
	17	Introduction to Internal Controls (Chapter 8)
	19	Chapter 8 continued
		Business Processes I & II (Chapters 4 & 5)
	24	Chapters 4 & 5 continued
	26	Chapters 4 & 5 continued
Oct.	1	Computer Crime, Ethics, and Privacy (Chapter 7)
	3	Chapter 7 continued
		Computer Controls for Organizations and Accounting Information
Systems		(Chapter 9)
	8	Chapter 9 continued
	10	Examination 2 (Chapters 4, 5, & 7 – 9)
		Last day to drop
	15	Excel Budgets
	17	Excel Budgets
	22	Excel Financial Statements
		Excel Budgets due at the beginning of class
	24	Excel Financial Statements
	29	Excel Functions
		Excel Financial Statements due at the beginning of class
	31	Excel Functions
Nov.	5	Excel Exercises
		Excel Functions due at the beginning of class
	7	Excel Exercises
	12	Read Chapter 6 Accounting and Enterprise Software
		SAP
		Excel Exercises due at the beginning of class
	14	SAP Library
	19	SAP
	21	Thanksgiving Holiday
	26	SAP
	28	SAP
Dec.	3	SAP
	5	SAP

10 Final Examinations start