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

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	150
Total points	450

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	<mark>Labor Day Holiday</mark>
	5	Chapter 3 continued
	10	Chapter 3 continued
	12	<mark>Examination 1 (Chapters 1–3)</mark>
	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	<mark>Examination 2 (Chapters 4, 5, & 7 – 9)</mark>
		<mark>Last day to drop</mark>
	15	Excel Budgets
	17	Excel Budgets
	22	Excel Financial Statements
		<mark>Excel Budgets due at the beginning of class</mark>
	24	Excel Financial Statements
	29	Excel Functions
		<mark>Excel Financial Statements due at the beginning of class</mark>
	31	Excel Functions
Nov.	5	Excel Exercises
		<mark>Excel Functions due at the beginning of class</mark>
	7	Excel Exercises
	12	Read Chapter 6 Accounting and Enterprise Software
		SAP
		<mark>Excel Exercises due at the beginning of class</mark>
	14	SAP Library
	19	SAP
	21	<mark>Thanksgiving Holiday</mark>
	26	SAP
	28	SAP
Dec.	3	SAP
	5	SAP

10   <mark>Final Examinations start</mark>