

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus-Summer I 2008

COURSE NUMBER: Accounting 381

COURSE TITLE: Principles of Accounting Systems Designs

PREREQUISITE:
ACC 232

INSTRUCTOR:
Carl Brewer

OFFICE:
S-HBB 305-D

OFFICE HOURS:
MTWTF 07:30 am - 08:00 am
12:00 pm - 01:00 pm
and by appointment with instructor

OFFICE TELEPHONE:
Office Phone (409) 294-1830
E-mail: aac_cwb@shsu.edu
Facsimile: (936) 294-1982

REQUIRED TEXTS:
Accounting Information Systems, 11th ed by Romney and Steinbart (Pearson/Prentice Hall, 2009)
Systems Understanding Aid For Financial Accounting 7th Edition by Arens & Ward
(Armond Dalton, 2008)

SUPPLEMENTAL MATERIALS:
A small screen, non-programmable, four-function calculator for exams.
Scantron Form 882e or 882es for exams.

COURSE DESCRIPTION:
A study of principles of accounting systems design integrated into both manual and computerized systems. Also includes emphasis on the accounting cycle, internal control structures, computerized transaction processing systems, relational databases, and integrated enterprise resource planning systems in accounting.

COURSE OBJECTIVES:

Upon completion of this course:

1. The student will have a broad awareness of the structure and operation concepts underlying accounting information systems - manual and computerized.
2. The student will understand internal control.
3. The student will understand typical accounting transaction cycles.
4. The student will know the principles of designing accounting information systems.
5. The student will understand general ledger and/or database software concepts.

COURSE EVALUATION PROCESS:

Course grades will be based on the best two of three interim exams (25% each), a comprehensive final exam (25%), the Systems Understanding Aid (15%), and Access database assignments (10%).

Grades will be based on the following scale:

Percentage Letter Grade

90 - 100	A
80 - 89	B
70 - 79	C
60 - 69	D
Below 60	F

Note that violation of academic honesty can affect the course grade. "Cheating" on an exam (i.e., the giving or receiving of aid) will result in a course grade of "F." See "Academic Dishonesty" below.

Note that classroom behavior that disrupts or distracts (for example, talking to other students during lecture) can negatively affect course grade, e.g., an "A" can become an "F." Do not expect the instructor to tell you that you are talking or that your talking is distracting or that your course grade is falling to a lower grade level; just assume that it is. Whispering, of course, is a form of talking. Of course, talking is not the only form of distraction or disruption [see Classroom Civility below]. The reading of newspapers is distracting.

CLASSROOM CIVILITY:

Students are expected to assist in maintaining a classroom environment that is conducive to learning. In order to assure that all students have an opportunity to gain from time spent in class, unless otherwise approved by the professor, students are prohibited from using laptop computers, cellular phones or beepers, text messaging, ear phones, eating in class, making offensive remarks, reading newspapers, sleeping, talking among each other at inappropriate times, or engaging in any other form of disruption or distraction. **[See Course Evaluation Process above for effect on Course Grade]. Please turn off your cell phone and put it away before class begins!!!**

RELIGIOUS HOLY DAYS:

Section 51.911(b) of the Texas Education Code requires that an institution of higher education excuse a student from attending classes or other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. A student whose absence is excused under this subsection may not be penalized for that absence and shall be allowed to take an examination or complete an assignment from which the student is excused within a reasonable time after the absence.

DISABLED STUDENT POLICY:

It is the policy of Sam Houston State University that no otherwise qualified disabled individual shall, solely by reason of his/her handicap, be excluded from the participation in, be denied the benefits of, or be subjected to discrimination under any academic, Student Life program, or activity. Handicapped students may request academic assistance when needed from a Committee for Continuing Academic Assistance for Disabled Students by visiting the Director of the Counseling Center in the Lee Drain Building Annex, or by calling ext. 41720.

ATTENDANCE POLICY:

Regular and punctual attendance is expected of each student at Sam Houston State University. A record of class attendance will be maintained for each student. Attendance will be taken at the start of each class.

TOPICS

1. Accounting and Systems Concepts
2. Accounting Systems Design
3. Technology of Accounting Systems
4. Internal Control
5. Transaction Processing System
 - a. Revenue Cycle
 - b. Expenditure Cycle

OTHER:**DROP DATE:**

June 30 is the last day to drop a class without a grade of F.

June 30 is the last day for resignations.

MAKEUP EXAMINATIONS:

There are no make-up exams.

COURSE HOMEPAGE:

A homepage for this course can be accessed using the World Wide Web at the instructor's homepage at the following Uniform Resource Locator (URL) Address:

http://COBA.SHSU.edu/faculty/aac/aac_cwb

Check the homepage for items of current interest for your class and to conveniently leave e-mail for the instructor.

ASSIGNMENTS:

Reading assignments should be completed prior to class. Tentatively, solutions to some assigned homework will be placed on the on-campus, on-line network.

FOOD/DRINK/SMOKING:

Students should complete food and beverages in the halls before going into the classroom. Smoking anywhere in the building is prohibited. Tobacco products (e.g., chewing, dipping, and related spitting) are prohibited in the classroom.

ACC 381.01/Brewer [10:00am-11:50am] SHB R303
 COURSE OUTLINE
 Summer I, 2008

DATE	CHAPTER	ASSIGNMENT [to be specified as the course progresses]
Jun	3	Course Orientation/Financial Accounting Review
	4	Orientation to SUA/Flowcharts, Special Journals & Subsidiary Ledgers: Sales & Cash Receipts Journals, [R&S Ch 2 (text) pp. 28-42, Systems Understanding Aid Reference Manual]
	5	Cash Receipts Journal, Special Journals & Sub Ledgers: Purchases & Cash Disbursements
	6	Purchases Journal, Accounts Payable Sub Led, Cash Disbursements Journal
	9	Accounting Cycle, Adjusting Entries, Closing Entries, [Ch 1 - Systems Understanding Aid Reference Manual]
	10	Internal Control [SUA Ref Ch 1], Intro to Database Assignments [Access]
	11	Exam I (Financial Accounting, class lecture, SUA, R&S Ch 2 (text) pp. 28-42, SUA Ref)
	12	R&S Ch 3 pp. 70-78 [Flowcharts], R&S Ch 1 [Acc Info Sys]
	13	Ch 2 pp. 42-49 [Computer storage and processing]
	16	Ch 10 [Revenue Cycle], Ch 11 [Expenditure Cycle]
	17	Ch 10, Ch 11, [Access-1 due at start of class]
	18	Ch 4 [Database Management Systems - DBMS]
	19	Exam II (Ch: 1, 2 pp. 28-42, 3 pp. 70-78, 4, 10, 11)
	20	Ch 18 [System Development, System Analysis]
	23	Ch 20 [System Design, Implementation, and Operation]
	24	Internal Control, Ch 6, [Access-2 due at start of class]
	25	Ch 6 [Int Cont], Ch 8 [Int Cont in Computerized Systems]
	26	Ch 8, [Systems Understanding Aid due at start of class]
	27	Exam III (Ch: 6, 8, 18, 20, Internal Control)
	30	Wrap-up, [Access-3 due at start of class]

Jul	1	Final Exam (Comprehensive - but I will provide topics)