

**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 Design

**PREREQUISITES:** Accounting 232

**INSTRUCTOR:** Philip W. Morris, Ph.D., CPA, CFE

**OFFICE:** 302 Smith-Hutson Business Building

**OFFICE PHONE:** 936-294-1258

**E-MAIL:** [Morris@shsu.edu](mailto:Morris@shsu.edu)

**OFFICE HOURS:** Monday - Friday 8:00AM – Noon and 1:00 – 5:00PM.  
Also by appointment.

**TEACHING SCHEDULE:** TuTh 9:30 – 11:00 Acc 381 Section 02 SHB 300.  
TuTh 11:00 – 12:30 Acc 381 Section 04 SHB 300.

**REQUIRED TEXTS:** Core Concepts of Accounting Information Systems, 10<sup>th</sup> edition; Bagranoff, Simkin, and Strand; John Wiley & Sons, 2008.  
Modeling and Designing Accounting Systems Using Access to Build a Database, Chang and Ingraham, John Wiley & Sons, 2007.

**SUPPLEMENTAL MATERIALS:**  
You will need a USB storage device (Jump Drive / Flash Drive).

**ACCOUNTING REQUIREMENT:**  
Students who follow the 2002 catalog and are majoring in accounting must earn a grade of at least a 'C' in every accounting course.

**SPECIAL NOTE:**  
Due to the sensitive nature of the computers and other electronic equipment, no food or drink will be allowed into the classroom. This prohibition includes bottled water. Students who possess prohibited items will be asked to dispose of those items OUTSIDE of the classroom. Habitual offenders of this policy will be barred from returning to 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.

**GENERAL COURSE OBJECTIVE:**

The objective of this course is to provide a strong foundation for future courses. During the semester, students will:

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

**SPECIFIC STUDENT LEARNING OBJECTIVES:**

Upon completion of this course students will have learned the:

1. role of accounting information systems in accounting;
2. importance of documenting AIS systems;
3. fundamentals of business processes and accounting transactions;
4. value of internal control and the application of computer controls;
5. effective development and implementation of AIS systems;
6. basic concepts of information technology auditing;
7. principles of data modeling;
8. hands-on application of Microsoft Excel and Access, and;
9. significance of ERP systems and the hands-on use of SAP.

**COURSE EVALUATION PROCESS:**

The professor, based on the scale below, will assign the student's semester grade. Class participation and pre-class preparation will assist the student in learning the material. The point distribution for determining grades is as follows:

Exams (four regular)	400 points
Excel Assignments (3 @ various points)	100
SAP assignment	100
Final Exam	<u>100</u>
Total points	<u>700</u>

Grade Breakdown:

630 – 700	A
560 – 629	B
490 – 559	C
420 – 489	D
< 420	F

***It is the student's responsibility to calculate their own grade based on points posted on the blackboard system. Unless an updated syllabus is provided to you by your professor, the total points in the course will never change from the number stated above and the scale below it will always apply.***

**ACADEMIC HONESTY:**

All students are expected to engage in all academic pursuits in a manner that is above reproach. Students are expected to maintain honesty and integrity in the academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action. The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion and the abuse of resource materials. For a complete listing of the university policy, see: <http://www.shsu.edu/administrative/faculty/sectionb.html#dishonesty>

**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. Section 51.911 (a) (2) defines a religious holy day as: “a holy day observed by a religion whose places of worship are exempt from property taxation under Section 11.20....” 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.

University policy 861001 provides the procedures to be followed by the student and instructor. A student desiring to absent himself/herself from a scheduled class in order to observe (a) religious holy day(s) shall present to each instructor involved a written statement concerning the religious holy day(s). The instructor will complete a form notifying the student of a reasonable timeframe in which the missed assignments and/or examinations are to be completed. For a complete listing of the university policy, see: [http://www.shsu.edu/~vaf\\_www/aps/documents/861001.pdf](http://www.shsu.edu/~vaf_www/aps/documents/861001.pdf)

**DISABLED STUDENTS 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 are expected to visit with the Office of Services for Students with Disabilities located in the Counseling Center. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Counseling Center and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Counseling Center. For a complete listing of the university policy, see: [http://www.shsu.edu/~vaf\\_www/aps/811006.html](http://www.shsu.edu/~vaf_www/aps/811006.html)

### **VISITORS IN THE CLASSROOM:**

Only registered students may attend class. Exceptions can be made on a case-by-case basis by the professor. In all cases, visitors must not present a disruption to the class by their attendance. Students wishing to audit a class must apply to do so through the Registrar's Office.

### **ATTENDANCE POLICY:**

Class attendance is a requirement of this course. Regular attendance will indicate the amount of interest and effort a student is willing to exert in learning. Roll will be taken at each class meeting.

### **CLASSROOM CIVILITY:**

Students are expected to assist in maintaining a classroom environment which 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 instructor, students are prohibited from using cellular phones or beepers, eating or drinking in class, making offensive remarks, reading newspapers, sleeping or engaging in any other form of distraction. Inappropriate behavior in the classroom shall result in, minimally, a request to leave class.

### **BLACKBOARD:**

Notes, Assignments, Powerpoint Presentations, Solutions, Class Announcements, and other course related materials will be posted online using Blackboard. Students should check the Blackboard system daily for class materials.

### **EXAMINATIONS:**

1. Leaving the exam – You may not return to the exam room once you have left. Bring a tissue or handkerchief if you believe you will need to blow your nose. **Go to the restroom before the exam begins!**
2. Identification – Picture ID's should be brought to each exam to verify identity. **If you fail to bring your ID to the exam, your exam will not be graded.** Method and frequency of ID checks will be administered at the discretion of the instructor.
3. Calculators – Only four (4) function calculators will be allowed for taking exams. Simple memory, square root, and percentage keys are the only additional keys that will be permitted. Each student is to bring their own calculator to the exam. There will be no “sharing” of calculators during the exam. **Sharing of calculators will be considered Cheating!**
4. Cellular Phones – Cell Phones will not be used as calculators during the exam. Cell phones will be turned off and stored (not sitting on the table) during the exam and will not be checked by the student until he/she has left the examination room. Any cell phone that rings, buzzes, or otherwise “goes-off” during an examination will result in (at a minimum) a **ten-point penalty** for the person in possession of the offending phone.
5. Scantrons – The student is responsible for bring a scantron to each examination. The instructor will not furnish a scantron. Students who come to the exam without the appropriate scantron will still be allowed to take the exam but will be assessed a **ten-point penalty** on the exam grade.
6. Exam Attendance –. The general policy is that make-up exams will **not** be given. The student should notify the instructor *in writing* **prior** to missing an exam. Except in rare

and unusual circumstances, the instructor will **not** grant permission to miss an exam *after* the exam has been given.

**DROPS AND WITHDRAWALS:**

October 10, 2007 is the last day to drop a class without a grade of F, it is also the last day to Withdraw without receiving a WP or WF. December 6, 2007 is the last day for resignations.

**FINAL EXAM:**

The University's Final Exam schedule dictates the time of the Final Exam.

**COURSE SCHEDULE:**

The course schedule on the following page is tentative and subject to change. Announcements concerning any changes will be made in class. The student is responsible for attending class to find out about any changes made in the schedule.

**Accounting 381 (Morris) -- Course Schedule  
Fall 2007**

DATE	CHAPTER / TOPIC	COMMENTS
Aug 21 Aug 23	Introduction/Excel Excel	Budget Assignment due Friday @ 8:00AM
Aug 28 Aug 30	Excel Excel	Excel Functions Assign. due Friday @ 8:00AM
Sep 4 Sep 6	Ch 1,2,3 (BSS) Ch 4 (BSS)	Excel Exercises Assign. due Today @ 8:00AM
Sep 11 Sep 13	Ch 5 (BSS) EXAM # 1	Ch 1, 2, 3, 4, and 5 (BSS)
Sep 18 Sep 20	Special Ch 8 (BSS)	
Sep 25 Sep 27	Ch 9 (BSS) Ch 10 (BSS)	Meet the Firms tonight @ 6:00 (LSC Ballroom)
Oct 2 Oct 4	Ch 11 (BSS) EXAM # 2	Ch 8, 9, 10, 11 (BSS)
Oct 9 Oct 11	Ch 13 (BSS)/Ch 1 (CI) Ch 14 (BSS)/Ch 2 (CI)	
Oct 16 Oct 18	Ch 14 (BSS)/Ch 2 (CI) EXAM # 3	Ch 13, 14 (BSS) and Ch 1, 2 (CI)
Oct 23 Oct 25	Ch 3 (CI) Ch 4 (CI)	
Oct 30 Nov 1	Ch 5 (CI) Ch 6 (CI)	
Nov 6 Nov 8	Ch 6 (CI) EXAM # 4	Ch 3, 4, 5, and 6 (CI)
Nov 13 Nov 15	Ch 6 (CI) / SAP SAP	
Nov 20 Nov 22	SAP HOLIDAY	THANKSGIVING
Nov 27 Nov 29	SAP SAP	
Dec 4 Dec 6	SAP SAP	SAP Assignment due Friday @ 8:00AM

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