



**Texas A & M University-Commerce
College of Business
Department of Accounting
Syllabus for fall 2015
ACCT 326 01W
Accounting Information Systems**

Instructor: Dr. Li, Ph.D., CPA, CMA
Assistant Professor

Office: BA 114

E-Mail: Shiyu.Li@tamuc.edu

Office Hours: M 1:15PM to 6:15PM (BA 114 or UCD, every other week, appointment recommended)

The best method for contacting me is via email.

Course Time and Location: Online

Course Description

The Accounting Information Systems course introduces students to how accounting activities are integrated into manual and computer-based accounting information systems. The course explores in detail the revenue and expenditure cycles, the general ledger, financial reporting, and management reporting systems. Internal control, fraud, and ethics are integrated throughout the curriculum. Students will be required to solve cases utilizing problem solving techniques and critical thinking.

Class Objectives

1. Students will be able to explain the function of a basic AIS system.
2. Students will be able to explain how data is collected and processed by an organization.
3. Students will be able to design an accounting information system to provide information needed to make key decision in the business cycle.

Textbook:

ACCT INFO SYS CUSTOM A&M
ISBN 9781118443835

This is a custom text that combines two texts. The custom book can be purchased from the university bookstore. The book was combined to help save money for the student. If you prefer to buy the two books separately, the ISBNs for each text are listed below:

Simkin, M. G., Rose, J. M., & Norman, C. S. (2012) Core Concepts of Accounting Information Systems. 12th ed ISBN: 978-1-118-02230-6

Chang, C. J. & Ingraham, L. R. (2012) Modeling and Designing Accounting Systems 2nd ed. ISBN 978-1-119-94709-7

Student Responsibilities:

Complete all assignments in a timely manner

Devote the necessary time outside of class

Read assigned material prior to the class

The rubric below is the rubric for the course ACCT 326 Accounting Information Systems

Criteria (Course Objectives)	1 (Unsatisfactory)	2 (Emerging)	3 (Proficient)	4 (Exemplary)
Students will be able to explain the function of a basic AIS system	Student cannot explain the function of a basic AIS system	Student is able to identify and explain some functions of a basic AIS system	Student is able to identify and explain the underlying concepts fundamental to an AIS system, and demonstrates average knowledge preparing flowcharts, and flow diagrams	Student is proficient in explaining the function of a basic AIS system
Students will be able to explain how data is collected and processed by an organization	Student is not familiar with how data is collected and processed by an organization	Student can explain a limited ways that data is collected and processed by an organization	Student is able to explain how data that adds value to an organization is collected and processed	Student is able to explain how data that adds value to an organization is collected, processed, and controlled
Students will be able to design an accounting information system to provide information needed to make key decision in the business cycle	Student is not able to take the data collected and design an AIS system and use the data to provide information needed to make key decisions in the business cycle	Student can take the data collected and begin the process of designing an AIS system but is not capable of using the data to provide information needed by management	Student is able to design an AIS system and filter some information needed to make decisions but does not understand the AIS system well enough to determine what information is needed by	Student understands the AIS system, its purposes, and demonstrates knowledge needed to extract data into information needed by the users of the data

			management	
--	--	--	------------	--

Introduction

The above list emphasizes the responsibilities that the student must adhere to so that each student will have the opportunity to excel in this class. I will hold you responsible for a thorough understanding of all of the material presented in the text, and material acquired from the tutorials, and other research and reference sources. You may not gain all of the knowledge you need in this class exclusively from your textbooks. I will expect you to use your research and information acquisition skills to obtain any knowledge or information that is not specifically presented. A good reference is an online Financial Accounting textbook that can be accessed using the following URL www.principlesofaccounting.com.

Grading

The final course grade will be based on the following items:

Four Exams	400 points
Two projects	100 points
Total	500 points

Grades for the course will be determined by converting each student’s points out of a possible 500 into a percentage and then applying the following ranges:

90%-100%: A, 80%-89%: B, 70%-79%: C, 60%-69%: D and below 60%: F.

Academic Honesty Policy:

All students must follow and conform to the University policy on Academic Honesty.
“All that is required for dishonesty to flourish is that good men and women do nothing.”

University Policies and Procedures:

Disability – Students requesting accommodations for disabilities must go through the ADA Compliance Committee. For more information, please contact Director of Disability Resources & Services, Gee library room 132. Information concerning student disability resources and services (SDRS) may be obtained at:

<http://www.tamuc.edu/CampusLife/CampusServices/studentDisabilityResourcesAndServices>

Student Conduct – “All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment.” (See Student’s Guide Handbook, Policies and Procedures, Conduct)

<http://www.tamuc.edu/CampusLife/documents/studentGuidebook.pdf>

Dropping or Withdrawal from the course – “Students who wish to drop a course or withdraw from the university are responsible for initiating this action”. I will NOT drop you from the course; it is your responsibility to complete the paperwork required to drop or withdraw.

Non-discrimination – A&M-Commerce will comply in the classroom, and in online courses, with all federal and state laws prohibiting discrimination and related retaliation on the basis of race, color, religion, sex, national origin, disability, age, genetic information or veteran status. Further, an environment free from discrimination on the basis of sexual orientation, gender identity, or gender expression will be maintained.

Course Requirements:

eCollege: We will use eCollege as our main hub for the course. **Check eCollege frequently for announcements** and other information.

Email Policy – **Please include the course number and section number in the subject line of the email message.** If you need to contact me, email is the best method as it is the communication of choice by the university.

Reading assignments – Chapters should be read prior to class. All course lectures, in class activities, and discussions assume that you have completed the required reading prior to class.

Cheating, plagiarism, academic dishonesty – Academic integrity is a serious issue. If any portion of your work (exam, quiz, research assignment, homework, etc.) is copied, plagiarized, purchased, stolen or lacks authenticity, the ENTIRE body of work will receive a zero. The Dean will be notified of any breach in academic integrity. Additional academic sanctions may include failure of the course, dismissal from the program and/or dismissal from the university.

Technical Support:

If you experience technical problems please contact the eCollege Help Desk, available 24 hours a day, seven days a week: helpdesk@online.tamuc.org or 1-866-656-5511

Weeks	
Aug. 31	Chapter 1
Sept. 7	Chapter 2
Sept. 14	Chapters 3
Sept. 21	Chapters 4
	Exam 1
Sept. 28	Chapters 5
Oct. 5	Chapters 6
Oct. 12	Chapters 7
Oct. 19	Chapters 8
	Exam 2
Oct. 26	Chapters 9
Nov. 2	Chapters 10

Nov. 9	Chapters 11
Nov. 16	Chapters 12
	Exam 3
Nov. 23	Chapter 13
Nov. 30	Chapter 14
Dec. 7	Chapter 15
Final week: Dec. 12-18	Exam 4

NOTE: THIS SYLLABUS IS SUBJECT TO CHANGE AS NEEDED TO MEET THE OBJECTIVES OF THE COURSE OR TO AID IN COURSE ADMINISTRATION AT THE DISCRETION OF THE INSTRUCTOR.