

***Spring, 2024 Subject to change***

**Texas A&M University-Commerce  
College of Business  
Department of Accounting  
Syllabus  
Accounting Information Systems ACCT 529 01W  
Call #24167  
Spring 2024**

Instructor: Robert Rankin  
Office: BA225  
Email: robert.rankin@tamuc.edu (**preferred contact method**)

Office hours: Zoom by appointment  
Course Meeting Day/Time/Room: WEB

Zoom in D2L                      Thursdays 4:00 PM      please see schedule below      24167

**Course Description:**

This course is designed to present an understanding of accounting information systems and their role in the accounting environment. Particular attention is paid to transaction cycles and internal control structure. Topics to be covered include the software development life cycle, contemporary technology and applications, control concepts and procedures, auditing of information systems, internets, intranets, electronic commerce, and the role of information systems in a business enterprise. This course will cover accounting information systems—both computerized and non-computerized—with particular emphasis on internal controls.

**Course Materials:**

**Required Text:**

Richardson, V.J., Chang, C.J. & Smith, R. Accounting Information Systems, 3e. ISBN: 978-1-259-96953-9, New York, NY: McGraw Hill

<b>COB Program Objectives</b>	<b>Assessment</b>
<i>Students will...</i>	<i>Students complete...</i>
demonstrate proficiency in <b>spoken communications</b> by delivering clear and well-structured business presentations.	not assessed
demonstrate proficiency in <b>written communications</b> by creating clear and well-structured business documents.	individual written responses to AIS investigation project
identify and evaluate <b>ethical</b> business issues.	not assessed
identify and evaluate <b>global</b> business challenges.	not assessed
be analytical <b>problem solvers</b> in business environments.	complete AIS project documenting the accounting information system in practice
be technically proficient and prepare for roles in the accounting profession.	take two multiple choice exams and complete AIS investigation project

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### Course Embedded Objectives

- explain the function of a basic AIS system.
- how data is collected and processed by an organization.
- design an accounting information system to provide information needed to make key decision in the business cycle.

### Student Responsibilities

1. Read assigned material on schedule.
2. Prepare for class, examinations, and quizzes.

### Teaching Procedures

Class zoom discussion will be conducted in D2L for every chapter based on the schedule below. Be prepared to discuss and ask questions about the material assigned for each class period. This will require that you read the material prior to the class period during which it will be discussed. This class will require that you read the material prior to completing quizzes. Not all the areas covered in the readings will not be part of the course work. The nature of this course is self-reflection. ***Do not assume because all quizzes and tests are open book that you will have sufficient time to complete if you have not prepared to complete the work.*** A separate schedule of due dates is provided in D2L under the folder labelled class schedule. ***You are strongly encouraged to participate in class zoom sessions with a camera and microphone.***

### General Class Rules

- Missed homework, projects, quizzes and exams cannot be made up.
- I do not accept late work.***

### Course Evaluation

Your final grade will be based upon the following items:

#### ***Possible Points:***

<u>Activity</u>	<u>Points per</u>	<u>Total Points</u>	<u>Percent</u>
Homework (10)	10	100	16
Exams (2) Multiple Choice	100	200	33
AIS Projects (1)	150	150	24
Quizzes (10)	10	150	24
Introduction Paper (1)	15	15	2
<b><i>Total</i></b>		<b><i>615</i></b>	<b><i>100%</i></b>

- Class zoom sessions covering key learning objectives from most chapters will be conducted in D2L (see schedule below)
- AIS project details in D2L under activities and submitted in D2L.

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- The homework, quizzes and the multiple choice portion your exam will be conducted in Connect accessed through D2L.
- All grades will be maintained in D2L

***Grade Determination:***

89.5%– or above A  
79.5% – 89.4% = B  
69.5% – 79.4% = C  
59.5% – 69.4% = D  
59.4% or below = F

**Class Schedule:**

<u>Dates</u>	<u>Topic (Zoom Session)</u>
Thursday, February 1, 2024	Project Discussion & Introductions
Thursday, February 15, 2024	Chapter 1 Accounting Information Systems and Firm Value Chapter 2 Accountants and Business Analysts
Thursday, February 29, 2024	Chapter 3 Data Modelling Chapter 4 Relational Databases and Enterprise Systems Chapter 5 Sales and Collections Business Process
<b><i>Sunday, March 10, 2024</i></b>	<b><i>Exam 1</i></b>
Thursday, March 21, 2024	Chapter 6 Purchases and Payments Business Process Chapter 7 Conversion Business Process
Thursday, April 11, 2024	Chapter 10 Data Analytics in Accounting: Concepts and the AMPS Model Chapter 11 Data Analytics in Accounting: Tools and Practice Chapter 13 Accounting Information Systems and Internal Control
Sunday, April 28, 2024	Project Due
<b><i>Sunday, May 6, 2024</i></b>	<b><i>Exam 2</i></b>

**CPA Exam Candidates - State of Texas**

***Candidates who desire to sit for the CPA in Texas must meet the following educational criteria:***

1) Have a bachelor's degree; 2) Completed 150 semester hours of courses; 3) Included in the 150 semester hours, 30 of upper level accounting courses. Twenty-four hours of upper level business courses; 3-semester credit hours of approved ethics (ACCT 430 or 530) (does not count towards upper level accounting courses); 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research (ACCT 595).

For more information visit Exam/Qualification on the State Board's website:

<http://www.tsbpa.state.tx.us/>

**University Policies and Procedures**

**Academic Honesty Policy**

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The College of Business at Texas A & M University-Commerce will strive to be recognized as a community with legal, ethical, and moral principles and to practice professionalism in all that we do. Failure to abide by these principles will result in sanctions up to and including dismissal. Five different types of activities that will bring sanctions are as follows:

**Illegal activity:** Violation of any local, state, or federal laws that prohibit the offender from performance of his or her duty.

**Dishonest Conduct:** Seeking or obtaining unfair advantage by stealing or receiving copies of tests or intentionally preventing others from completing their work. In addition, falsifying of records to enter or complete a program will also be considered dishonest conduct.

**Cheating:** The unauthorized use of another's work and reporting it as your own. You are specifically prohibited from submitting homework that was covered in class that you did not complete. .

**Plagiarism:** Using someone else's ideas and not giving proper credit.

**Collusion:** Acting with others to perpetrate any of the above actions regardless of personal gain.

**Ethics**

Integrity is the hallmark of the accounting profession and will be stressed throughout the course. Any type of student breach of ethics, including but not limited to: illegal activity, dishonest conduct, cheating, plagiarism, or collusion, will result in failure of assignment or exam (F) (zero points) and/or further academic sanction (i.e. failure of course (F), dismissal from class and/or referral to Dean of the College of Business).

"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).

**Office of Student Disability Resources and Services**

Texas A&M University-Commerce  
Gee Library- Room 162  
Phone (903) 886-5150 or (903) 886-5835  
Fax (903) 468-8148

Email: [studentdisabilityservices@tamuc.edu](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](#)

<http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/>

***Other:*** University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

**Email Policy**

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All students must use their My Leo accounts when corresponding with professors. Please include the course number in the subject line of the email message. I will answer emails within 24 hours during the week. If you do not hear from me during the specified time, assume I did not receive your email and contact me again.

### **Attendance**

***Class Attendance Policy:*** Students are responsible for learning about and complying with the attendance policy stated in the catalog, Student's Guidebook, and/or faculty syllabus. Students are responsible for requesting makeup work prior to any anticipated absence. They will be permitted to make up work for absences which are considered by the faculty member to be excusable. The method used to make-up this work shall be determined by the faculty member. The student is responsible for providing the faculty member reason(s) for his/her absence. The faculty member then determines the validity of the reason(s) for the absence and whether the student is to be excused for the absence.

Faculty members may consider the following reasons for absences excusable: (a) Participation in a required/authorized university activity; (b) Verified illness; (c) Death in a student's immediate family; (d) Obligation of student at legal proceedings in fulfilling responsibility as a citizen; and (e) Others determined by individual faculty to be excusable (e.g. elective University activities, etc.)

***It is the student's responsibility to drop the class. I will not drop you from the class***

### **Concealed Carry**

Texas Senate Bill - 11 (Government Code 411.2031, et al.) authorizes the carrying of a concealed handgun in Texas A&M University-Commerce buildings only by persons who have been issued and are in possession of a Texas License to Carry a Handgun. Qualified law enforcement officers or those who are otherwise authorized to carry a concealed handgun in the State of Texas are also permitted to do so. Pursuant to Penal Code (PC) 46.035 and A&M-Commerce Rule 34.06.02.R1, license holders may not carry a concealed handgun in restricted locations. For a list of locations, please refer to (<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>) and/or consult your event organizer). Pursuant to PC 46.035, the open carrying of handguns is prohibited on all A&M-Commerce campuses. Report violations to the University Police Department at [903-886-5868](tel:903-886-5868) or 9-1-1.

### **Other**

University policy will be followed in regards to withdrawals during the semester. It is the student's responsibility to conform with the university rules relating to dropping or withdrawing from the course.

## **Discipline Policy**

**“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).**

## **Comfortable Learning Environment**

The university, this department, and your instructor are all committed to maintaining an inoffensive, non-threatening learning environment for every student. Class members (including the instructor) are to treat each other politely both in word and deed. Offensive humor and aggressive personal advances are specifically forbidden. If you feel uncomfortable with a personal interaction, contact your instructor for help in solving the problem.

## **Civility in the Academic Environment**

Civility in the classroom or online course and respect for the opinions of others is very important in an academic environment. It is likely you may not agree with everything that is said or discussed in the classroom/online course. Courteous behavior and responses are expected. To create and preserve a learning environment that optimizes teaching and learning, all participants share a responsibility in creating a civil and non-disruptive forum. Students are expected to conduct themselves at all times in a manner that does not disrupt teaching or learning. Faculty have the authority to request students who exhibit inappropriate behavior to leave the class/online course and may refer serious offenses to the University Police Department and/or the Dean of Students for disciplinary action.

## **Incomplete in Course**

Students who, because of circumstances beyond their control, are unable to attend classes during or after review week will, upon approval of the teacher, receive a mark of “X” in all courses in which they were maintaining passing grades. A grade of “X” (incomplete) will not be counted in the calculation of the grade point average for one semester. If the “X” has not been removed at the end of one semester, it will automatically be changed to a grade of “F.” If a student feels that a grade is not correct, the matter should be discussed with the instructor. If the instructor finds the grade incorrect, the instructor must petition for a grade change by receiving approval from the department head and dean, with final approval from the Registrar’s Office