



**Texas A & M University-Commerce
College of Business
Department of Accounting and Finance
ACCT 326 02W
Accounting Information Systems
Fall 2024**

Instructor: Shiyou Li, Ph.D., CPA, Associate Professor

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Office: BA 307

Course Time and Location:

Online

COURSE INFORMATION

Textbooks Required

Yacht, C. and Lowenkron, M. Computer Accounting with QuickBooks Online A Cloud-Based Approach 4th edition ISBN: 9781264136742, McGraw Hill

Romney, M. B. and Steinbart, P. J. Accounting Information Systems, 15th edition. ISBN-13: 9780135572832, Pearson

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.

Student Learning Outcomes

1. Students will be able to use QuickBooks to enter transactions and generate reports.

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

Student Responsibilities:

Complete all assignments in a timely manner
Devote the necessary time outside of class
Read assigned material prior to the class

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.

Assessments and Grading

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

Three quizzes	100 points
Three Exams	300 points
QuickBooks project	200 points
Total	600 points

Grades for the course will be determined by converting each student's points out of a possible 600 into a percentage and then applying the following ranges:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

University Specific Procedures

Student Conduct

All students enrolled at the University shall follow the tenets of common decency and acceptable behavior conducive to a positive learning environment. The Code of Student Conduct is described in detail in the [Student Guidebook](#).

<http://www.tamuc.edu/Admissions/oneStopShop/undergraduateAdmissions/studentGuidebook.aspx>

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: [Netiquette](#)

<http://www.albion.com/netiquette/corerules.html>

Academic Integrity

Students at Texas A&M University-Commerce are expected to maintain high standards of integrity and honesty in all of their scholastic work. For more details and the definition of academic dishonesty see the following procedures:

[Undergraduate Academic Dishonesty 13.99.99.R0.03](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/undergraduates/13.99.99.R0.03UndergraduateAcademicDishonesty.pdf>

[Graduate Student Academic Dishonesty 13.99.99.R0.10](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10GraduateStudentAcademicDishonesty.pdf>

ADA Statement

Students with Disabilities

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that

provides for reasonable accommodation of their disabilities. If you have a disability requiring an accommodation, please contact:

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

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

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

Non-discrimination Notice

Texas A&M University-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.

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. You must have a minimum of 15-semester credit hours of accounting courses in the traditional format (face-to-face); 24 hours of upper level business courses; 3-semester credit hours of approved ethics; 2-semester credit hours of approved communication and 2-semester credit hours of approved accounting research. For more information visit Exam/Qualification on the State Board's website: <http://www.tsbpa.state.tx.us/>

Texas Gun 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 or 9-1-1.

The Counseling Center

The Counseling Center at A&M-Commerce, located in the Halladay Building, Room 203, offers counseling services, educational programming, and connection to community resources for students. Students have 24/7 access to the Counseling Center's crisis assessment services by calling 903-886-5145. For more information regarding Counseling Center events and confidential services, please visit www.tamuc.edu/counsel

AI use policy [Draft 2, May 25, 2023]

Texas A&M University-Commerce acknowledges that there are legitimate uses of Artificial Intelligence, ChatBots, or other software that has the capacity to generate text, or suggest replacements for text beyond individual words, as determined by the instructor of the course.

Any use of such software must be documented. Any undocumented use of such software constitutes an instance of academic dishonesty (plagiarism).

Individual instructors may disallow entirely the use of such software for individual assignments or for the entire course. Students should be aware of such requirements and follow their instructors' guidelines. If no instructions are provided, the student should assume that the use of such software is disallowed.

In any case, students are fully responsible for the content of any assignment they submit, regardless of whether they used an AI, in any way. This specifically includes cases in which the AI plagiarized another text or misrepresented sources.

13.99.99.R0.03 Undergraduate Academic Dishonesty

13.99.99.R0.10 Graduate Student Academic Dishonesty

COURSE OUTLINE / CALENDAR

The syllabus/schedule is subject to change.

Weeks	Topics	Project
Aug. 26	Chapter 1	
Sep. 2	Chapter 2	
Sep. 9	Chapter 3	
	Quiz 1	
Sep. 16	Chapter 22	
Sep. 23	Exam 1	
Sep. 30	Chapter 4	
Oct. 7	Chapter 5	
Oct. 14	Chapter 8	

	Quiz 2	
Oct. 21	Chapter 19	
Oct. 28	Exam 2	
Nov. 4	Chapter 10	
Nov. 11	Chapter 11	
Nov. 18	Chapter 12	
	Quiz 3	
Nov. 28	Chapter 13	
Dec. 2	Work on project	
Dec. 9	Exam 3	Due

Dec. 13 is the last day of this course