



EAST TEXAS A&M
UNIVERSITY

College of Business
Department of Accounting, Finance, Economics, and Business Law
ACCT 529 01W
AIS/IT AUDIT/IC
Spring 2026

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

University Email / Preferred Form of Communication: Shiyou.Li@tamuc.edu

Office: BA 314B

Office Hours: T: 4 PM to 5 PM, Zoom: T: 12 PM to 4 PM:
<https://tamuc.zoom.us/j/91441287559>

COURSE INFORMATION

Textbooks Required

Computer Accounting with QuickBooks Online: A Cloud Based Approach, 2025 Release
ISBN10: 1266786945 | ISBN13: 9781266786945
By Carol Yacht and Matthew Lowenkron. McGraw Hill

Accounting Information Systems, 4th Edition
ISBN10: 1264444842 | ISBN13: 9781264444847
By Vernon Richardson, Chengyee Janie Chang, Rod E. Smith
McGraw Hill

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.

College of Business Student Learning Outcomes:

1. Students will demonstrate proficiency in **spoken communications** by delivering clear and well-structured business presentations.
2. Students will demonstrate proficiency in **written communications** by creating clear and well-structured business documents.
3. Students will identify and evaluate **ethical business** issues.
4. Students will identify and evaluate **global business** challenges.
5. Students will be analytical **problem solvers** in business environments.

Final examination for the Master's/Specialist degree

All candidates must satisfactorily pass a comprehensive examination covering all the work within their master's/specialist degree programs. The Final Examination Report for the Master's/Specialist Degree is to be submitted to The Graduate School at least three weeks prior to graduation.

COURSE REQUIREMENTS

Grading

Final grades in this course will be based on the following scale:

A = 90%-100%

B = 80%-89%

C = 70%-79%

D = 60%-69%

F = 59% or Below

Assessments

points

Quizzes	60
---------	----

Exam 1	100
Exam 2	100
QuickBooks project	200
Total Points	460

Course Grading Rubric

Criteria (Course Objectives)

Discuss the nature of auditing and assurance services including the impact of various statues and regulations.

3 (Exceeds Expectations)

Student demonstrates excellent understanding of the nature of auditing and assurance services including the impact of various statues and regulations.

2 (Meets Expectations)

Student demonstrates an understanding of the nature of auditing and assurance services including the impact of various statues and regulations.

1 (Does Not Meet Expectations)

Student cannot demonstrate an understanding of the nature of auditing and assurance services including the impact of various statues and regulations.

Demonstrate knowledge of basic auditing standards

Student demonstrates excellent knowledge of basic auditing standards.

Student demonstrates knowledge of basic auditing standards.

Student is not able to demonstrate knowledge of basic auditing standards.

Demonstrate on understanding of the linkages between financial statement information and auditing objectives.

Student demonstrates excellent knowledge of the linkages between financial statement information and auditing objectives.

Student demonstrates knowledge of the linkages between financial statement information and auditing objectives.

Student demonstrates no clear knowledge of the linkages between financial statement information and auditing objectives.

Identify the stages of an audit from planning to conclusion.

Student demonstrates excellent knowledge in identifying the stages of an audit from planning to conclusion.

Student demonstrates knowledge in identifying the stages of an audit from planning to conclusion.

Student demonstrates no knowledge in identifying the stages of an audit from planning to conclusion.

TECHNOLOGY REQUIREMENTS

LMS

All course sections offered by Texas A&M University-Commerce have a corresponding course shell in the myLeo Online Learning Management System (LMS). Below are technical requirements

LMS Requirements:

<https://community.brightspace.com/s/article/Brightspace-Platform-Requirements>

LMS Browser Support:

https://documentation.brightspace.com/EN/brightspace/requirements/all/browser_support.htm

Zoom Video Conferencing Tool

https://inside.tamuc.edu/campuslife/CampusServices/CITESupportCenter/Zoom_Account.aspx?source=universalmenu

ACCESS AND NAVIGATION

You will need your campus-wide ID (CWID) and password to log into the course. If you do not know your CWID or have forgotten your password, contact the Center for IT Excellence (CITE) at 903.468.6000 or helpdesk@tamuc.edu.

Note: Personal computer and internet connection problems do not excuse the requirement to complete all course work in a timely and satisfactory manner. Each student needs to have a backup method to deal with these inevitable problems. These methods might include the availability of a backup PC at home or work, the temporary use of a computer at a friend's home, the local library, office service companies, Starbucks, a TAMUC campus open computer lab, etc.

Technical Support

If you are having technical difficulty with any part of Brightspace, please contact Brightspace Technical Support at 1-877-325-7778. Other support options can be found here:

<https://community.brightspace.com/support/s/contactsupport>

COURSE POLICIES

Late work – Due dates are posted on the syllabus and in our D2L course. Assignments, exams, quizzes, etc. must be submitted no later than the date outlined in our course. Absent extenuating circumstances, late work is not accepted. Extenuating circumstances do NOT include forgetting, technical difficulties or running out of time. The evaluation of an extenuating circumstance is judged on a case-by-case basis. Documentation MUST be provided in a timely manner. A 30% late penalty may apply even if an extenuating circumstance exists.

Exams/ quizzes – You need to go to D2L to complete quizzes. You will have a two-week window to complete each assignment. The content and format of the exam/quiz will vary, but may include any of the following: multiple choice questions, problems, matching, or essays. The exam/quiz will be administered on the date outlined in our course. You must plan to take the exam/quiz on or before its due date. Make-up exams/quizzes are given **ONLY** under extenuating conditions. The following are considered extenuating conditions: hospitalization, medical emergency, physical injury, or death of an immediate family member. You **MUST** bring proof of the extenuating circumstance in order to facilitate an exam/quiz make-up. Proof of the extenuating circumstance must be received in a timely manner. For extenuating conditions make-up exams/quizzes must be taken within three days of release or recovery. A 30% late penalty may apply even if an extenuating circumstance exists. Students attending university sponsored events must provide necessary documentation in order to accommodate any make-up exam/quiz.

Academic Dishonesty Policy

All students must follow and conform to the University policy on Academic Dishonesty. Each student is required to download the Academic Dishonesty Policy from Course Home tab in D2L. Enter your name and the date at the bottom of the form. This means you agree to abide by the policy. Upload the completed form to the assignment tab titled Academic Dishonesty Policy. You will not receive a grade in the course if you do not agree to abide by this policy.

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.

<https://inside.tamuc.edu/admissions/registrar/documents/studentGuidebook.pdf>.

Students should also consult the Rules of Netiquette for more information regarding how to interact with students in an online forum: <https://www.britannica.com/topic/netiquette>

TAMUC Attendance

For more information about the attendance policy please visit the Attendance webpage and Procedures 13.99.99.R0.01

<http://www.tamuc.edu/admissions/registrar/generalInformation/attendance.aspx>

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](#)

[Undergraduate Student Academic Dishonesty Form](#)

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/documents/13.99.99.R0.03UndergraduateStudentAcademicDishonestyForm.pdf>

Graduate Students Academic Integrity Policy and Form

[Graduate Student Academic Dishonesty Form](#)

<https://inside.tamuc.edu/aboutus/policiesProceduresStandardsStatements/rulesProcedures/13students/graduate/13.99.99.R0.10.pdf>

STUDENTS WITH DISABILITIES-- ADA STATEMENT

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
Velma K. Waters Library Rm 162
Phone (903) 886-5150 or (903) 886-5835
Fax (903) 468-8148
Email: studentdisabilityservices@tamuc.edu

Website: [Student Disability Services](http://www.tamuc.edu/student-disability-services/)

<https://www.tamuc.edu/student-disability-services/>

NONDISCRIMINATION 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.

CAMPUS CONCEALED CARRY STATEMENT

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 the Carrying Concealed Handguns On Campus document and/or consult your event organizer.

Web url:

<http://www.tamuc.edu/aboutUs/policiesProceduresStandardsStatements/rulesProcedures/34SafetyOfEmployeesAndStudents/34.06.02.R1.pdf>

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.

A&M-COMMERCE SUPPORTS STUDENTS' MENTAL HEALTH

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

Mental Health and Well-Being

The university aims to provide students with essential knowledge and tools to understand and support mental health. As part of our commitment to your well-being, we offer access to Telus Health, a service available 24/7/365 via chat, phone, or webinar. Scan the QR code to download the app and explore the resources available to you for guidance and support whenever you need it.



<http://telusproduction.com/app/5108.html>

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

The syllabus/schedule is subject to change.

Weeks	Topics	QuickBooks Project
Jan. 29	Introduction to QuickBooks Certification	
Feb. 2	AIS Chapter 1	
Feb. 9	AIS Chapter 5	
Feb. 16	AIS Chapter 5	
Feb. 23	AIS Chapter 6/Quiz 0 due	Part 1 due
March 2	AIS Chapter 6	
	Quiz 1	
March 9	Spring Break	
March 16	AIS Chapter 7	Part 2 due
March 23	Exam 1	
March 30	AIS Chapter 8	
April 6	AIS Chapter 9	
April 13	AIS Chapter 11	Part 3 due
April 20	AIS Chapter 12	
	Quiz 2	
April 27	AIS Chapter 13	
May 4	Exam 2	Part 4 due

May 8 is the last day of this semester.