



**College of Business**  
**Department of Accounting, Finance, and Business Law**  
**ACCT 326 01E**  
**Accounting Information Systems**  
**Fall 2026**

**Instructor:** Shiyu Li, Ph.D., CPA, Associate Professor

**University Email / Preferred Form of Communication:** [Shiyu.Li@etamu.edu](mailto:Shiyu.Li@etamu.edu)

**Class Day and Time:** Tue, Thurs 2:00 p.m.- 3:15 p.m

**Classroom:** BA 258

**Office:** BA 314E

**Office Hours:** T and Th 1 to 2 and 3:15 to 4:45 p.m.

**COURSE INFORMATION**

**Textbooks Required**

Computer Accounting with QuickBooks Online: A Cloud Based Approach, 2026 Release  
ISBN13: 978-1-265-74210-2  
By Carol Yacht and Matthew Lowenkron. McGraw Hill

Romney, M. B. and Steinbart, P. J., Summers, S. L., and Wood, D. A. Accounting Information Systems, 15<sup>th</sup> 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](http://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 |
| Access Project     | 100 points |
| Total              | 700 points |

Grades for the course will be determined by converting each student's points out of a possible 700 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](mailto:studentdisabilityservices@tamuc.edu)

Website: [Office of Student Disability Resources and Services](http://www.tamuc.edu/campusLife/campusServices/studentDisabilityResourcesAndServices/)

<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](http://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

## **The syllabus/schedule is subject to change.**

| Class Days | Topics                          | Project due dates |
|------------|---------------------------------|-------------------|
| Aug. 20    | Introduction                    |                   |
| Aug. 25    | Chapter 1                       |                   |
| Aug. 27    | Chapter 2                       |                   |
| Sept. 1    | Chapter 3                       |                   |
| Sept. 3    | QuickBooks                      |                   |
| Sept. 8    | Class does not meet, Fall Break |                   |

|          |                                   |                   |
|----------|-----------------------------------|-------------------|
| Sept. 10 | QuickBooks                        | QuickBooks part 1 |
| Sept. 15 | Quiz 1                            |                   |
| Sept. 17 | Chapter 22                        |                   |
| Sept. 22 | QuickBooks                        |                   |
| Sept. 24 | Exam 1                            |                   |
| Set. 29  | Exam 1                            |                   |
| Oct. 1   | Chapter 4                         |                   |
| Oct. 6   | Chapter 5                         |                   |
| Oct. 8   | Chapter 8                         | QuickBooks part 2 |
| Oct. 13  | QuickBooks                        |                   |
| Oct. 15  | QuickBooks                        |                   |
| Oct. 20  | Quiz 2                            |                   |
| Oct. 22  | Chapter 19                        |                   |
| Oct. 27  | QuickBooks                        |                   |
| Oct. 29  | Exam 2                            |                   |
| Nov. 3   | Exam 2                            |                   |
| Nov. 5   | Chapter 10                        | QuickBooks part 3 |
| Nov. 10  | Chapter 11                        |                   |
| Nov. 12  | Chapter 12                        |                   |
| Nov. 17  | QuickBooks                        |                   |
| Nov. 19  | QuickBooks                        |                   |
| Nov. 24  | Quiz 3                            |                   |
| Nov. 26  | Class does not meet, Thanksgiving |                   |
| Dec. 1   | Chapter 13                        |                   |
| Dec. 3   | QuickBooks                        | QuickBooks part 4 |
| Dec. 8   | Exam 3                            |                   |
| Dec. 10  | Exam 3                            |                   |

Dec. 11 is the last day of this course.