Dillard College of Business Administration
Summer II Semester 2012

SYLLABUS: Special Topics in Accounting-AISs (4663)
SYLLABUS: Special Grad Topics in Accounting-Seminar in AIS (6663)
ACCT 4663-X40 & ACCT 6663-X40: Monday, July 2\textsuperscript{nd}, 8:00 - 9:00 AM
Meets in DB 335

Contact Information:
Dr. Bob Thomas, Ph.D., CPA
Associate Professor of Accounting
Office: Dillard Building #286
Office hours: Jul. 2/3/6/9/11/12/16/19/23/25/26/30 & Aug. 1: 8:00 – 10:00 AM or by appt.
E-mail address: bob.thomas@mwsu.edu

Course Materials:
3. Course WebCT: where you will find the Syllabus, Calendar, Lesson Materials, Announcements, Grades, etc.
4. You will need access to: Adobe Reader, the Internet, and Microsoft Office 2010 (Access and Excel).

Course Description:
This course is recommended for all students that are pursuing the MBA degree. This course is an Internet course that will have a one time, optional, face-to-face meeting on Monday, July 2\textsuperscript{nd}, from 8:00 to 9:00 AM in DB 335. The rest of the course will be conducted via the Internet. This course focuses on systems analysis and design concepts and concerns that relate to the creation, security, and usage of accounting information systems (AISs). The class will involve some hands-on work with Microsoft Office software for accounting purposes (emphasis on Excel 2010 and Access 2010).

Course Prerequisite:
Many of the skills required for success in this course are components of the general education requirements. Basic computer skills are necessary prior to enrollment. To enroll in ACCT 6663, you must be a graduate student and have previously passed ACCT 2143 (Financial Accounting) and ACCT 2243 (Managerial Accounting).

Learning Goals:
A. General Learning Goals:
Students will demonstrate problem solving and decision making abilities through the critical analysis, evaluation, and interpretation of business information. Assignments and examinations will require students to use critical thinking skills and computer skills to apply AIS concepts and principles to various manual and computerized situations. Demonstrations of problem solving and decision making abilities will be included in lectures. Students will develop these skills through
assignments. The development of each student’s abilities will be assessed through assignments and examinations which require problem solving and decision making.

Students will be able to utilize available technology for common business applications. Exams and Microsoft assignments will require the student to use the computer. In addition, a course WebCT site is available for the student’s use.

**B. Course Specific Learning Goals:**
This class is designed to help give you a strong foundation and a solid understanding of how systems are designed and used to capture, store, and utilize accounting information. In this class, computerized systems will be discussed. Upon completion of this course, the student will be able to understand and explain how an AIS is designed, implemented, documented, and used in order to gather and transform data into useful decision-making information that will be used by both accountants and non-accountants. This class is also designed to give students a sound understanding of how to design and utilize spreadsheets and databases for accounting purposes.

**Course Policies:**
**A. Participation/Attendance Policy:**
Attending the July 2\textsuperscript{nd} meeting is optional. Our only face-to-face meeting is on July 2\textsuperscript{nd}.

**B. Classroom Behavior:**
It is important that the classroom environment be free of disruptions that may interfere with the learning process.

Midwestern State University’s Code of Student Conduct contained in the 2011-12 Student Handbook, pages 75-88, will be adhered to explicitly.

**C. Instructor Drop:**
An instructor may drop a student any time during the semester for excessive absences, for consistently failing to meet class assignments, for an indifferent attitude, or for disruptive conduct. The instructor must give the student a verbal or written warning prior to being dropped from the class.

**D. Questions Regarding Course Grade:**
Grades are confidential by law. Therefore, I do not post grades or reveal grades over the telephone or by e-mail/fax. Grades will be posted on WebCT for this class. After grade reports are issued, if you have a question about your grade, you must contact me within one month of the date your final examination was administered. Due to storage limitations, I normally must discard exams, papers, etc. after the first month into the following semester.
E. Grading and Evaluation:
Grading and evaluation will be as follows:

<table>
<thead>
<tr>
<th>Weight</th>
<th>Item</th>
<th>Due before 8 PM on the date shown below</th>
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<tbody>
<tr>
<td>14.3%</td>
<td>Microsoft Assignment 1</td>
<td>Monday, July 09, 2012</td>
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<tr>
<td>14.3%</td>
<td>Exam 1 (Chs. 1-5)</td>
<td>Wednesday, July 11, 2012</td>
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<tr>
<td>14.3%</td>
<td>Microsoft Assignment 2</td>
<td>Monday, July 16, 2012</td>
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<tr>
<td>14.3%</td>
<td>Exam 2 (Chs. 6-10)</td>
<td>Thursday, July 19, 2012</td>
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<td>14.3%</td>
<td>Microsoft Assignment 3</td>
<td>Monday, July 23, 2012</td>
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<tr>
<td>14.3%</td>
<td>Microsoft Assignment 4</td>
<td>Monday, July 30, 2012</td>
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<tr>
<td>14.3%</td>
<td>Exam 3 (Chs. 11-15)</td>
<td>Wednesday, August 01, 2012</td>
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<tr>
<td>100%</td>
<td>Total</td>
<td>-----------------------------------------</td>
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A course grade of 90% or better will result in a letter grade of A, 80-89% B, 70-79% C, 60-69% D, <60% F. Details on how to electronically submit assignments and how to take exams electronically (including details on time limits, etc.) will be provided in class and/or via WebCT.

F. Exams and Microsoft Assignments
To be completed individually. Microsoft Assignments must be submitted via the appropriate WebCT dropbox for any credit to be awarded; submissions will NOT be accepted via e-mail. Since exams and Microsoft Assignments are submitted electronically, makeups will not be allowed. Late exams and assignments will not be accepted – a grade of zero will be assigned – no exceptions.

G. Course Content and Outline:
A. Accounting Information Systems (AISs) and the Accountant
B. Information Technology and AISs
C. Data Modeling
D. Organizing and Manipulating the Data in Databases
E. Database Forms and Reports
F. Documenting Accounting Information Systems
G. Accounting Information Systems and Business Processes
H. Introduction to Internal Control Systems
I. Computer Controls for Organizations and Accounting Information Systems
J. Computer Crime, Fraud, Ethics, and Privacy
K. Information Technology Auditing
L. Developing and Implementing Effective Accounting Information Systems
M. Accounting on the Internet
N. Accounting and Enterprise Software
O. Excel and Access for Accounting

H. Academic Integrity:
With regard to academic honesty, students are referred to the “Student Honor Creed” on page 19 of Midwestern State University Undergraduate Catalog, Vol. LXXVIII, No. 1.

In short, cheating, collusion, and plagiarism will not be tolerated. The term “cheating” includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) dependence upon the aid of sources beyond those authorized by the instructor in writing papers,
preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the university faculty or staff; and (4) submitting another person’s work as your own.

I. Americans with Disabilities Act:
This class follows the guidelines suggested by the Center for Counseling and Disabilities Services for those students who qualify for disability services. See Midwestern State University Undergraduate Catalog, Vol. LXXVIII, No. 1, p. 21. Students with disabilities must be registered with Disability Support Services before classroom accommodations can be provided.

J. Syllabus Change Policy:
This syllabus is a guide for the course and is subject to change. Changes will be communicated via WebCT and/or e-mail to your preferred e-mail address as specified in WebWorld.

K. Additional Information:
• All communication with me should be either by face-to-face communication or via e-mail to bob.thomas@mwsu.edu. If you choose to call my office, I’ll be happy to answer and speak with you if I’m not busy helping someone else at that time. If you leave a voicemail, all responses from me will be via e-mail to your preferred e-mail address designated in WebWorld.

Copyright:
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