

120:136
Accounting Information Systems
Spring 2010

Professor	Dennis Schmidt, PhD, CPA, EA
Office	355 Curris Business Building
Office Hours	MW 1:00-3:00 (and by appointment)
Class Hours	TTh 11:00-12:15, 12:30-1:45, and 3:30-4:45
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Course Website	professorschmidt.com/136

Course Description

This course focuses on how organizations capture, record, store, secure, process, report, and analyze accounting information. Topics include business processes, transaction cycles, data processing, systems documentation, computer fraud, internal controls, information security, and systems reliability. You will complete a manual practice set (Systems Understanding Aid) and have hands-on exposure to a computer-based accounting program (QuickBooks), a flowchart program (Visio), and a spreadsheet program (Excel).

Course Objectives

Upon completion of this course, you should be able to:

- Explain how accounting information systems are used to input raw data, process the data, and produce informational output.
- Prepare and use flowcharts and data flow diagrams to depict and evaluate accounting information systems.
- Describe the basic business activities and related information processing operations performed in various transaction cycles.
- Explain basic control objectives; describe the various types of preventive, detective, and corrective controls commonly used by organizations; and compare and contrast formal control frameworks.
- Record transactions and prepare reports and financial statements using both manual and computerized accounting systems.
- Analyze data using spreadsheet techniques.

Course Materials

Custom Textbook, by Romney & Steinbart, available at the bookstore (*not* available online), Prentice Hall: Custom Business Resources.

Systems Understanding Aid, 7th Edition, by Arens & Ward, Armond Dalton Publishing.

Course Packet, available in room 321A.

External Storage Device

You should have a USB flash drive, external hard drive, or similar storage device to store your QuickBooks and Excel data files.

Course Website

The address for the course website is: **www.professorschmidt.com/136** This site contains links to the course syllabus, exam and project scores, project assignments, useful resources, and other course materials. Some of the items are password protected. I will give you the username and password in class.

E-mail Policy

I will be sending e-mail messages to your UNI account throughout the semester, and I expect you to check your e-mail frequently. If you forward your UNI e-mail to another account, you should check that account regularly and make sure it is not blocking or filtering out e-mails forwarded from your UNI account.

ID Number

Your identification number will be the last four digits of your student number. If this is not acceptable to you, please provide me with an alternate 4-digit number. You can use your ID number to check your exam and project scores on the course website.

CBB Computer Labs

The Blanford Computer Lab (CBB 236) is open and monitored about 80 hours a week. An additional computer classroom (CBB 224) is also available for student lab use during the day when it is not being used for instruction. The schedule for each lab is posted on its door and at the following website: **www.cba.uni.edu/dbweb/pages/students/tech-lab.cfm**

Cell Phones and Smartphones

Please have your cell phones, smartphones, and other ringing devices turned off or on silent ring during class hours. Because of their text-messaging, photo-taking, memory-storing, and web-browsing features, the use of cell phones, smartphones, or similar devices during an exam is prohibited and will be considered cheating.

Grading

You will take three textbook related exams and an Excel exam. You will also complete three projects (Flowchart, SUA, and QuickBooks). I may also assign some homework problems and give some quizzes.

All projects are due at the **beginning of class** on the designated day. Projects not completed by the beginning of class will be considered late and will be penalized at least 50%.

Description	Points
Textbook Exams (3 @ 150)	450
Excel Exam	50
Flowchart	30
Systems Understanding Aid (SUA)	80
QuickBooks	50
Homework/Quizzes	TBD

Your course grade will be determined by the total number of points you earn during the semester. After I grade each exam or project, I will post your scores in the password protected area of the course website. This will allow you to check your cumulative points and overall percentage score.

I will use the percentage scale below to assign course grades. These are *minimum* percentages needed to receive a particular grade (e.g., 89.9% is a B+, not an A-).

A 93%	B+ 87%	C+ 77%	D+ 67%
A- 90%	B 83%	C 73%	D 63%
	B- 80%	C- 70%	D- 60%

If the percentage scale method results in a course GPA of less than 2.5, I will grade on a curve. Any student found cheating on an exam or on any of the projects will receive a failing grade for the course.

Make-up Exam

If you are sick, have an emergency, participate in a university-sponsored event, or have a career-oriented job interview on an exam day, you will have an excused absence for that exam. Please notify me in advance. For university events and interviews, you must provide proof (e.g., a letter from the sponsoring organization or employer). If you miss an exam because of an excused absence, you must take a make-up exam as soon as possible. An unexcused absence from an exam will result in a score of zero for that exam, with no make-up available.

Excel

You should have been exposed to Excel in the Introduction to Information Systems course (150:080), a prerequisite to this course. If you have not worked with the 2007 version, or if you are a little rusty with your Excel skills, please review the Excel 2007 Manual for the 150:080 course available at: www.cba.uni.edu/iss/application%20files/excel

Group Work

Although you are always encouraged to talk with others about assignments, unless otherwise clearly stated in the assignment the work you turn in must be your own. I will state explicitly in assignments when group work for a grade is permitted. If you have any questions about whether group work is permitted, please ask.

ADA Policy

The Americans with Disabilities Act (ADA) prohibits discrimination against qualified individuals with disabilities. Students requesting instructional accommodations due to disabilities must arrange for such accommodation through the Office of Disability Services (ODS). The ODS is located at 213 Student Services Center (phone: 273-2676).

Course Schedule

Month	Date	Day	Assignment
January	12	T	Introduction
	14	Th	AIS Overview; Text Unit 1
	19	T	Text Unit 1; SUA Chapter 1
	21	Th	Text Unit 2; SUA Chapter 2
	26	T	Exam 1 (AIS Overview; Text Units 1-2, SUA Chapters 1-2)
	28	Th	Visio Flowchart Training; Flowchart Project Handed Out
February	2	T	Flowchart Lab
	4	Th	Text Unit 3; Flowchart Project Due
	9	T	Text Unit 4
	11	Th	Text Unit 5
	16	T	Text Unit 5; SUA Project Assigned
	18	Th	Exam 2 (Text Units 3-5)
	23	T	SUA

	25	Th	SUA
March	2	T	SUA; First SUA Due
	4	Th	SUA
	9	T	QuickBooks - Demo; Final SUA Due
	11	Th	QuickBooks - Lessons 1-2
	16	T	Spring Break
	18	Th	Spring Break
	23	T	QuickBooks - Lessons 3
	25	Th	QuickBooks - Lessons 4; QuickBooks Project Assigned
	30	T	QuickBooks - Open Lab
April	1	Th	QuickBooks - Lessons 5; QuickBooks Project Due
	6	T	Excel
	8	Th	Excel
	13	T	Excel
	15	Th	Excel Exam
	20	T	Accounting Club Field Trip - No Class
	22	Th	Text Unit 6
	27	T	Text Unit 7
	29	Th	Text Unit 8
Final Exam (Text Units 6-8) 11:00 Section: May 6, 10:00-11:30 (Thursday) 12:30 Section: May 6, 3:00-4:30 (Thursday) 3:30 Section: May 4, 3:00-4:30 (Tuesday)			

Rescheduling Final Exam

University policy permits final exams to be rescheduled if a student has three or more finals scheduled for the same day or two exams scheduled for the same time. If either situation applies, you must provide me with proof of such from the Registrar's office. For this course, I will reschedule the final exam without penalty **only** if you meet one of the above situations. If I agree to reschedule for any other reason (e.g., early travel plans), your final exam will be subject to a 10% penalty.