

ACCT 3140
Accounting Information Systems
Spring 2012

Professor	Dennis Schmidt, PhD, CPA
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/3140

Course Description

This course focuses on how organizations capture, record, store, secure, process, report, and analyze accounting data and information. Topics include transaction processing, ERP systems, systems documentation, computer fraud, internal controls, information security, systems reliability, and transaction cycles. You will complete a manual practice set (Systems Understanding Aid) and have hands-on exposure to a computer-based accounting program (QuickBooks) 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.
- Define terms commonly used in the accounting information systems discipline.
- Use flowcharts and data flow diagrams to understand, evaluate, and document accounting information systems.
- Explain basic internal control objectives; describe the various types of preventive, detective, and corrective controls commonly used by organizations; and compare and contrast formal internal control frameworks.
- Describe the basic business activities and related information processing operations performed in various transaction cycles.
- Record transactions and prepare financial statements and reports using both manual and computerized accounting systems.
- Analyze data using advanced spreadsheet techniques.

Course Materials

Custom Textbook, by Romney & Steinbart, available only at the bookstore, published by Pearson Custom Business Resources.

- Contains nine chapters from *Accounting Information Systems*, 12th edition, by Romney & Steinbart, published by Prentice Hall.

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

Course Packet, available in room 321A.

Data File Storage

You need to store several QuickBooks and Excel data files. You can store these files on either a USB flash drive or the network R: drive.

Course Website

The address for the course website is: **www.professorschmidt.com/3140** 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.

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.

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.

CBB Computer Labs

The main computer lab (CBB 236) is open 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: **<http://business.uni.edu/web/pages/currentstudents/tech-labschedule.cfm>**

Cell Phones & Other Electronic Devices

Please have your cell phones and other electronic devices turned off or on silent ring during class hours. **Please do not text during class!** Because of their text-messaging, photo-taking, memory-storing, and web-browsing features, the use of cell phones or other electronic 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 complete two projects (SUA and QuickBooks). I will also assign nine homework problems and give several quizzes.

The two projects are due at the **beginning of class** on the designated day. ***Late projects will not be accepted and will receive a score of zero points.*** Each project is individually graded, but you may consult with other students while working on the project.

Description	Points
Textbook Exams (3 @ 150)	450
Excel Exam	50
Systems Understanding Aid (SUA)	100
QuickBooks	50
Homework (9 @ 5)	45
Quizzes (? @ 5)	TBD

Your course grade will be determined by the total number of points you earn during the semester. After I grade each exam, project, or other exercise, I will post your scores on 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* requirements for each grade. For example, an overall percentage score of 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 or Quiz

If you are sick, have an emergency, participate in a university-sponsored event, or have a career-oriented job interview on an exam or quiz day, you will have an excused absence. ***Please notify me in advance and provide convincing proof.*** If you miss an exam or quiz because of an excused absence, you must take a make-up as soon as possible. An unexcused absence from an exam or quiz will result in a score of zero, with no make-up available. Please note that a conflict with work is *not* an excused absence.

Homework Assignments

I collect all homework assignments and grade them. They are due at the beginning of class on the designated day. You must type all your homework solutions and turn in a hard copy.

Course Schedule

Month	Date	Day	Assignment	Homework
January	10	T	Introduction and AIS Overview	
	12	Th	Text Unit 1; SUA Chapter 1 (bring SUA packet to class)	
	17	T	Text Unit 2; SUA Chapter 2	Prob. 5, pp. 19-20
	19	Th	Text Unit 3	Prob. 16, pp. 53-55
	24	T	Text Unit 3	“Hack Attack” (see course website)
	26	Th	Exam 1 (AIS Overview; Text Units 1-3, SUA Chapters 1-2)	
	31	T	SUA Project Assigned	
February	2	Th	SUA	
	7	T	SUA	
	9	Th	First SUA Due ; SUA	
	14	T	SUA	
	16	Th	Final SUA Due ; Text Unit 4	
	21	T	Text Unit 5	Prob. 1, pp. 123-124, items a, d, e, f, j, m, o
	23	Th	Text Unit 6	Prob. 1, pp. 162-163
	28	T	Text Unit 6	Prob. 1, pp. 187-188
March	1	Th	Exam 2 (Text Units 4-6)	
	6	T	QuickBooks - Demo	
	8	Th	QuickBooks - Lesson 1	
	13	T	Spring Break	
	15	Th	Spring Break	
	20	T	QuickBooks - Lesson 2	

	22	Th	QuickBooks - Lesson 3; QuickBooks Project Assigned	
	27	T	QuickBooks - Lesson 4	
	29	Th	QuickBooks - Open Lab	
April	3	T	QuickBooks Project Due; Excel - Data Extraction & Tables	
	5	Th	Excel - Pivot Tables	
	10	T	Excel - Charts	
	12	Th	Excel Exam	
	17	T	Text Unit 7	
	19	Th	Text Unit 8	Prob. 1, pp. 214-215
	24	T	Text Unit 9; ERP in Action	Prob. 1, p. 255
	26	Th	Text Unit 9	Prob. 2, p. 294
Final Exam (Text Units 7-9) 11:00 Section: 10:00-11:30, Thursday, May 3 12:30 Section: 3:00-4:30, Thursday, May 3 3:30 Section: 3:00-4:30, Tuesday, May 1				

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.

ADA Policy

The Americans with Disabilities Act (ADA) provides that no qualified individual with a disability be denied access to or participation in services, programs, and activities at the University of Northern Iowa. . Students requesting instructional accommodations due to disabilities must arrange for such accommodations through Student Disability Services (SDS). SDS is located at 103 Student Health Center, and its phone number is 273-2677.