

Syllabus for
ACT 435/GACT 570--Accounting Information Systems
3.0 Credit Hours
Spring 2022

I. COURSE DESCRIPTION

This course examines accounting information systems as an integrated framework within a business entity. Data retrieval for report preparation, evaluation of accounting information systems, and the design of charts of accounts are highlighted topics. The role of accounting systems, controls, and auditing is also discussed.

Required Prerequisite: ACT 216 Managerial Accounting

Recommended Prerequisite: ACT 328 Intermediate Accounting II

II. STUDENT LEARNING OUTCOMES FOR THIS COURSE

After completing this course successfully, students will be able to:

- A. Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
- B. Understand business processes and analyze information flows in an organization to develop conceptual models of organizational relationships.
- C. Use the software package ACCESS to implement the conceptual models of information systems and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
- D. Use Microsoft Excel, Tableau, and Power BI for data analysis and presentation.
- E. Identify organizational risk and control issues, cyber security issues and requirements for monitoring and auditing AIS.
- F. Use and apply prevalent business-related technology in accounting contexts.

III. ASSOCIATED PROGRAMS

- A. Christian Worldview (ACT 1): Apply and identify appropriate business behaviors for Christian business practitioners through the integration of Christian worldview and professionalism.
- B. Business Knowledge and Application (ACT 2): Apply business theories and concepts of the core functional areas of business (accounting, marketing, management, finance, and economics) in an integrated manner.
- C. Oral Communication (ACT 3): Apply and use effective oral communication skills in the context of business through formal or informal oral presentations and/or other business-related projects requiring oral communication.
- D. Teamwork and Collaboration (ACT 4): Apply and demonstrate an ability to collaborate as part of a team in order to solve business problems or achieve a common goal.
- E. Written Communication (ACT 5): Apply and use effective written communication skills in the context of business through formal or informal

- reports, papers, or other written business-related projects.
- F. Financial Statements (ACT 6): Apply generally accepted accounting principles to prepare and communicate the relationship between financial statements with a balance sheet approach to the study or recording, analyzing and interpreting data.

IV. UNIVERSITY OUTCOMES

This course aligns with the following University Outcomes as indicated on the last page.

- A. Spiritual Integrity
- B. Personal Resilience
- C. Intellectual Pursuit
- D. Global Engagement
- E. Bold Vision

V. TEXTBOOKS AND OTHER LEARNING RESOURCES

A. Required Materials:

Textbook: Hardback

Accounting Information Systems, by Richardson, Chang, and Smith. 3e

Associated Software Platform Access

McGraw Hill Connect

B. Other Requirements:

1. Laptop compatible to analytical software: Access, Excel, Tableau, PowerBI
2. Desire to learn
3. Discipline to read the textbook and to consistently complete assignments by the due date

VI. POLICIES AND PROCEDURES

A. Department Policies and Procedures

1. Attendance is mandatory and is taken at the beginning of class. All students who miss class, including administratively excused, are expected to obtain class notes and materials and turn in assignments within a reasonable time determined by the professor. Students may miss class up to the number of times per week a class meets without penalty (see table below). This allowance is for illness, personal business, and/or emergencies. The professor has the discretion to excuse any absence beyond those described above.
2. Whether excused or unexcused, excessive absences may negatively impact the student's performance/grade and cause the student to fail the course.

3. If a student has excessive lecture and lab *unexcused* absences, a penalty will be assessed as follows:

Number of days the class meets per week	Number of absences <u>not</u> resulting in a penalty	For <u>each additional day</u> the student incurs an unexcused absence beginning with absence number:	The student's total number of points will be reduced by:
1	1	2	60 points

4. Tardies

- a. Tardy is defined as missing *any* portion of the class.
- b. Being consistently tardy to class is disruptive and disrespectful to the professor and fellow class members. This type of behavior is unacceptable in business. Thus, three unexcused tardies will be equal to one unexcused absence.
- c. Depending on the portion of the class missed, makeup work may be required, or a student may be marked absent for that class.
- d. To not be counted absent altogether, the student is responsible for informing the professor that he/she was tardy immediately following that class.

5. Remote and Live Attendance requirements

- a. Students must be appropriately attired for a class as per the ORU dress code. No immodest attire or shorts.
- b. Remote attendance requires the camera to be on for the entire class. If the camera is turned off, the student will be recorded as absent.
- c. Students should arrive at class or log in to Zoom 5 minutes before the class session begins. Students will be counted tardy for arriving or logging in after class has started. If a student is more than 10 minutes late, attendance will not be recorded. If the student leaves class more than 10 minutes early, the student will be recorded as absent.
- d. Students should be actively engaged in the course and be prepared to ask and respond to questions.

6. Attendance Requirements- Special circumstances/ Quarantine / Illness

Documentation for doctor's appointment, illness, athletic event, or other administratively excuse activity must be submitted to the designated dropbox in D21 before the absence will be considered excused.

7. Examinations

- a) No penalties will be assessed for absences administratively excused by the Vice President of Academic Affairs or situations where the student could not have avoided the absence. Students who have been administratively excused will be allowed to make up exams within 24 hours of the scheduled exam at a time mutually agreed upon by the student and individual professor.
- b) A penalty of one letter grade will be assessed for students taking a late examination when an administrative excuse has not been granted. Makeup exams will only be scheduled when a student has presented an approved late test petition to the professor. Students who qualify to take makeup exams must schedule the makeup exam with their instructor in writing, at least 24 hours before the exam is to be administered.
- c) Final Exam – The final examination will be administered according to the standardized exam schedule.

8. Incompletes

- a.) Faculty members in the College of Business follow the University policy of granting grades of "incomplete" only in emergencies, which would prevent the student from being in class and finishing the work or taking the final examination. Examples of situations that have qualified for incompletes in the past are surgery or car accident near the end of the semester, military duty, or death in the family requiring the student to return home. Situations that did not warrant an incomplete grade are poor performance in the class; excessive unexcused absences, unprepared to take the final exam, or perceived inability to pass the course.

Written approval from the instructor and the department chair is required before a grade of incomplete can be given.

- b) Following the semester in which the student has received an incomplete, there are fourteen (14) weeks in which to remove it before it automatically becomes an "F" grade.

9. Inclement Weather Notice

If inclement weather occurs when travel is discouraged, the class will be remote via Zoom.

10. Other

The student is encouraged to review the individual and cumulative grade within the course grade book in D2L periodically throughout the semester

The professor retains the right to update the course syllabus as necessary.

B. Course Policies and Procedures

1. Course Format

This course is a cross-listed course allowing undergraduate and graduate students to earn course credit. Graduate students will be required to complete additional graduate level assignments. The course will meet once a week and multiple chapters will be covered each week. Assignments will be comprised of exercises and projects that reinforce accounting information system concepts.

2. Homework Submission

- a. All homework assignments should be completed using the designated software: Access, Excel, Word, Connect, Tableau, or PowerBi
- b. All writing assignments must be completed in WORD and assessed for business writing style, grammar, punctuation, and content. All work should be submitted to Grammarly and score at least a 90 before submission. A copy of your Grammarly report is required to be submitted along with your document in the assignment dropbox.
- c. All assignments are to be submitted by 11:59 pm on the designated due date. The late penalty is 20% per day. The late submission period closes at the end of the third day.

3. Evaluation

ACT 435	Points
Assignments	450
Midterm Exam	200
Final Exam	200
Homework In Connect	150
Total Points	1000
GACT 570	Points
Assignments	450
Midterm Exam	200
Final Exam	200
Homework In Connect	100
Graduate Assignments	250
Total Points	1200

4. Grading Scale

900 - 1000 points = A
800 - 899 points = B
700 - 799 points = C
600 - 699 points = D
Below - 600 points = F

VI. COURSE CALENDAR

Week	1	Course Overview; Accounting and Accounting Systems Overview; ACCESS introduction; in-class ACCESS exercises
Week	2	Continue ACCESS introduction; defining efficient tables; retrieving Information from relational databases; in-class
Week	3	Access Quiz (Access and Relational Database Topics); Begin introduction to systems documentation and business process
Week	4	Continue business process documentation; begin REA modeling; examine sales and purchasing processes
Week	5	Examination business process modeling
Week	6	Conversion process; business process modeling notation
Week	7	Midterm exam
Week	8	XBRL and Data Analytics
Week	9	Systems risks and controls; IT-specific controls; Enterprise Risk Management; Cybersecurity
Week	10	Continue data analytics
Week	11	Emerging Technology
Week	12	Systems risks and controls
Week	13	IT-specific controls; Enterprise Risk Management; Cybersecurity Continue Project
Week	14	Business Value of Information Technology
Week	15	Final exam

Primary Program: Accounting
ACT 435/GACT 570--Accounting Information Systems
Spring 2022

This course contributes to the University and program outcomes as indicated below:

Significant Contribution – Addresses the outcome directly and includes a targeted assessment.

Moderate Contribution – Addresses the outcome directly or indirectly and includes some assessment.

Minimal Contribution – Addresses the outcome indirectly and includes little or no assessment.

OUTCOMES	Significant Contribution	Moderate Contribution	Minimal Contribution
Spiritual Integrity			
Course Outcomes			
Christian Worldview (ACT 1): Apply and identify appropriate business behaviors for Christian business practitioners through the integration of Christian worldview and professionalism.			X

Personal Resilience			
Course Outcomes			
Oral Communication (ACT 3): Apply and use effective oral communication skills in the context of business through formal or informal oral presentations and/or other business-related projects requiring oral communication			X
Teamwork and Collaboration (ACT 4): Apply and demonstrate an ability to collaborate as part of a team in order to solve business problems or achieve a common goal			X

Intellectual Pursuit			
Course Outcomes			
Business Knowledge and Application (ACT 2): Apply business theories and concepts of the core functional areas of business (accounting, marketing, management, finance, and economics) in an integrated manner.	X		
Oral Communication (ACT 3): Apply and use effective oral communication skills in the context of business through formal or informal oral presentations and/or other business-related projects requiring oral communication			X

Teamwork and Collaboration (ACT 4): Apply and demonstrate an ability to collaborate as part of a team in order to solve business problems or achieve a common goal			X
Written Communication (ACT 5): Apply and use effective written communication skills in the context of business through formal or informal reports, papers, or other written business-related projects.			X
Financial Statements (ACT 6): Apply generally accepted accounting principles to prepare and communicate the relationship between financial statements with a balance sheet approach to the study or recording, analyzing and interpreting data	X		

Global Engagement			
Course Outcomes			
Oral Communication (ACT 3): Apply and use effective oral communication skills in the context of business through formal or informal oral presentations and/or other business-related projects requiring oral communication			X
Teamwork and Collaboration (ACT 4): Apply and demonstrate an ability to collaborate as part of a team in order to solve business problems or achieve a common goal			X

Bold Vision			
Course Outcome			
Christian Worldview (ACT 1): Apply and identify appropriate business behaviors for Christian business practitioners through the integration of Christian worldview and professionalism.			X
Business Knowledge and Application (ACT 2): Apply business theories and concepts of the core functional areas of business (accounting, marketing, management, finance, and economics) in an integrated manner.	X		
Oral Communication (ACT 3): Apply and use effective oral communication skills in the context of business through formal or informal oral presentations and/or other business-related projects requiring oral communication			X

Teamwork and Collaboration (ACT 4): Apply and demonstrate an ability to collaborate as part of a team in order to solve business problems or achieve a common goal			X
Written Communication (ACT 5): Apply and use effective written communication skills in the context of business through formal or informal reports, papers, or other written business-related projects.			X
Financial Statements (ACT 6): Apply generally accepted accounting principles to prepare and communicate the relationship between financial statements with a balance sheet approach to the study or recording, analyzing and interpreting data	X		

(Revised 10/02/21)