ACCOUNTING INFORMATION SYSTEMS – ACCT3320

SPRING 2018
UNIVERSITY OF TEXAS AT EL PASO
COLLEGE OF BUSINESS ADMINISTRATION
DEPARTMENT OF ACCOUNTING AND INFORMATION SYSTEMS

INSTRUCTOR:
Paulette D. Rodriguez, CMA, MAcc
- Email: pdrodriguez3@utep.edu  *Please use Blackboard e-mail to contact me, unless it is an emergency.
- Google Voicemail/Text: (915) 229-5841
- Office: CoBA 255
- Office Hours:
  - By appointment: http://www.calendly.com/paulette-CMA
  - TR, 1:30pm – 2:50pm, CoBA Third Floor Calc Lab

Class Sessions
- TR 03:00pm – 04:20pm; CoBA 331

Course Description:
Analysis of fundamental accounting systems. Emphasis on internal control and accounting transaction cycles, relationship of system and organization objectives, policies, procedures and plans.

Prerequisite: ACCT2302, Working knowledge of Microsoft Excel 2016

Course Objectives:
Accounting information systems are an integral part of every business and organization in existence today. Virtually every transaction that occurs within an organization impacts the accounting information system. The data gathered and stored within the accounting information system are essential to the proper control and evaluation of the organization.

With the advent of new regulations concerning the generation and control of accounting information, the accounting information system has become an even more important part of any organization. While the fundamentals of accounting, both financial and managerial are absolutely necessary, so is the understanding of how these fundamental concepts are implemented in an accounting information system.

Specifically, the objective of this course is to provide students with an understanding of:

- Interpretation of financial transactions into journal entries and then entering them into an accounting information system
- Introduction to computerized accounting systems
- Use of an integrated accounting information system
- Investigation into accounting controls
- Analysis of auditing procedures for accounting information systems
- The design of technology for accounting, as well as its application to financial and non-financial information
- Develop skills and knowledge related to the integration of information technology in accounting and business (such as data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations)

Most of the assignments involve using the SAP R/3 system, an ERP system that entails most of the business process chains that an organization uses to run a business.
**Course Resources:**

**Blackboard**
You must have access to BLACKBOARD for this course. You can login to BLACKBOARD at [http://my.UTEP.edu](http://my.UTEP.edu). Our ‘virtual classroom’ in BLACKBOARD will include items such as:

- The course syllabus, schedule, and assignments
- Announcements
- Grades
- -ALL- Communication, such as Instant Messenger, Video Lectures, Virtual Office hours, and Course Messages.

We will spend some time during the first class session reviewing the organization and content of our course on-line.

**Computer**
A computer with access to Internet. All assignments must be uploaded and/or completed in Blackboard in order to receive credit.

**SAP Materials**
Materials for SAP will be given in more detail as we reach those points in the course.

**Course Requirements:**

**All assignments are individual assignments. Outsourcing of assignments is not permitted. Submit on time.**

*There are no make-ups. **Late work is not accepted. Don’t even ask. Period.** **Computer issues (Server/Blackboard/Brower, etc...) are not a valid excuse to miss an assignment. These are minimum course requirements.***

**Bi-weekly Homework:**
These will be posted in Blackboard. If the assignment is a READING assignment, you are to submit a description of what you learned – something you care about, not a summary of the reading. You will submit all assignments via Blackboard. The learning objective of these assignments is to learn one or more facet of accounting systems in order to prepare you for what you experience as a working professional working in the real world. Due to the volume of students in the class, sometimes your grade will based on completeness, and not accuracy.

**Projects**
You should remember that your grade is based upon your ability to DO the work rather than on your ability to follow along as someone else does it. Computer literacy is mastered through practice, practice, and practice.

Although there will be significant in-class coverage of AIS topics, student participative learning will dominate your time in the course. The main vehicle for this outside the classroom are the SAP projects, which gives you experience navigating the menus of SAP R/3 (the leading software among the Fortune 500 companies) and seeing how ERP integrates business processes.

*Each student will complete five projects within SAP – ERP. Projects will be graded on the accuracy and thoroughness of your work.*

The learning objective of these projects is for you to learn accounting processes that are widely used in industry and seen as a very important skill to have. The due date and time associated with each project is stated clearly in BLACKBOARD on the Course Calendar.

**Final Exam**
This is –not- an optional exam. It will be comprehensive in nature at a high level, and will cover material that you should be expected to retain upon leaving the course.

**Bi-Weekly Learning Assessments**
You will take a short Learning Assessment every two weeks. This will be graded in-class. No make-ups will be allowed.
Extra Credit
There is none.

Need for Assistance:
If you have any condition, such as a physical or learning disability, which will make it difficult for you to carry out the work as I have outlined it, or which will require academic accommodations, please notify me as soon as possible.

Campus Carry:
Persons holding a Concealed Handgun License can lawfully carry their handgun into a UTEP classroom as long as the gun remains concealed. Open carry remains prohibited on campus. In other words, none of us should see (or be able to tell that there is) a gun at UTEP. Should you feel someone is intentionally displaying a gun (or any other weapon for that matter), do not hesitate to call 9-1-1 [emergency] or Campus Police [747-5611, non-emergency]. For more information on campus carry, see [http://sa.utep.edu/campuscarry/]; for more information on overall campus safety, see [http://admin.utep.edu/emergency].

Academic Dishonesty
I expect all students to conduct themselves with the highest level of integrity. You have the opportunity throughout your business career to demonstrate your own level of integrity. Similarly, in this class you will have an opportunity to demonstrate academic integrity. The two are inextricably linked. And let's not be naïve: issues of integrity are rarely black and white – they are invariably some shade of gray. I encourage you to think about the standard you set for business integrity in your career, and to implement that standard with respect to your academic integrity in this class. In so doing, you might want to keep the following quote from Samuel Johnson in mind: “The chains of habit are too weak to be felt until they are too strong to be broken”.

Academic dishonesty in any form will not be tolerated. For a definition of academic dishonesty and its consequences, see your student handbook.

For the purposes of this course, academic dishonesty includes, but is not limited to,

- Copying another student's solution or allowing another student to copy your solution
- Removing or copying pages or problems from exams or quizzes, including those posted on the World Wide Web
- Any other activity that jeopardizes the integrity of this course.
**EVALUATION:**

Grades are not given; they are **EARNED**. You must work for it. Your grade will be based on results rather than on effort—your performance is an indicator of your ability to master the topic. Decide to work **NOW** for the grade you want. Students who keep up with the materials, do all of the assignments, and participate in the learning experiences typically do well.

Your grade will be based on the total number of points that you earn for each assignment group. The weight associated with each of the graded areas, and the total points required to earn the various grades, are shown below.

<table>
<thead>
<tr>
<th>Assignment Group</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bi-Weekly Homework</td>
<td>20%</td>
</tr>
<tr>
<td>Bi-Weekly Learning Assessments</td>
<td>30%</td>
</tr>
<tr>
<td>Comprehensive Final Exam</td>
<td>10%</td>
</tr>
<tr>
<td>Global Bike Project Assignments</td>
<td>40%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>100%</td>
</tr>
</tbody>
</table>

You will be able to check the status of your grade at any point during the quarter by accessing ‘My Grades’ section of the BLACKBOARD classroom.

Your grade will be calculated using the following scale:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Level of Work</th>
<th>Percentage Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Excellent, distinguished</td>
<td>90 – 100%</td>
</tr>
<tr>
<td>B</td>
<td>Very good, above average</td>
<td>80 – 89%</td>
</tr>
<tr>
<td>C</td>
<td>Average, Normal</td>
<td>70 – 79%</td>
</tr>
<tr>
<td>D</td>
<td>Below Average</td>
<td>60 - 69%</td>
</tr>
<tr>
<td>F</td>
<td>Failing</td>
<td>&lt;60%</td>
</tr>
</tbody>
</table>

The instructor reserves the right to relax the standards and to make judgment calls at the end of the semester.

A grade of **"I" (Incomplete)** will be assigned only in circumstances in agreement with the current UTEP Undergraduate Catalog.

If you are taking this course under the S/U option, you must earn a **"B"** or better to receive a grade of **"S."**

**CLASS SCHEDULE:**

The course calendar with a week-by-week description of the course activities can be found in BLACKBOARD. It includes the topics to be covered that week, assignments, and all due dates. It is impossible to predict the precise flow of the course and these dates may have to be adjusted slightly from time to time. Modifications to the schedule and changes in course requirements will be announced in class and/or through BLACKBOARD. As stated earlier, BLACKBOARD is a critical component of this course.

*I reserve the right to change any assignment if circumstances dictate. Students will be notified of such changes through an announcement in class AND/OR via BLACKBOARD. It is the student’s responsibility to be aware of such change.*