ACCT 361
Accounting Information Systems
FALL 2013

This course involves the study and development of accounting information systems. The focus is on business processes covering many industries with an emphasis on data modeling and internal control. Special topics including XBRL and commercial systems are incorporated throughout the course.

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Office Hours: Tuesdays from 6:00 PM to 7:00 PM in Enterprise Hall Rm 103; and by appointment, weekdays after 6:00 PM.

Please give me 24 hour notice for an appointment. I do not always have access to email and my cell phone during the day. Also, because of my limited access to email please give me one day to reply to your emails. If you do not receive a reply within that time please send me a reminder.

Class information:
Section 2
Tuesday evenings: 7:20–10:00
IN-129

Required Textbook

Custom Text Using Selected Chapters from Accounting, Information Technology, & Business Solutions, 2nd ed., by Hollander et al.

- This book can be purchased at the GMU book store

You can also look for used second editions of the text Accounting, Information Technology, & Business Solutions, 2nd ed., by Hollander et al. ISBN 0-256-21789-0

Prerequisites: Degree status; B- or higher in ACCT 301
Course Learning Goals

- Students will record, maintain, and report financial and non-financial information in real-time using event-driven enterprise information systems.
- Students will explain how enterprises create value and learn about various industries, ranging in complexity from retail firms to manufacturers.
- Students will create conceptual models that describe both the tasks and business processes of various enterprises.
- Students will convert the business process models into logical relational database models and then complete a physical database implementation of the models.
- Students will assess business process risks and information system risks, and they will understand the general, system, and application controls necessary to prevent or detect fraud and inaccuracies from occurring.
- Students will increase their awareness of the impact of technology on accounting and business.

Grading

<table>
<thead>
<tr>
<th>Major Components</th>
<th>Points</th>
<th>Assignments (6)</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Examination</td>
<td>300</td>
<td>#1 – Task Models</td>
<td>25</td>
</tr>
<tr>
<td>System Examination</td>
<td>125</td>
<td>#2 - Vertical Markets</td>
<td>10</td>
</tr>
<tr>
<td>Final Examination</td>
<td>220</td>
<td>#3 - Process Models</td>
<td>40</td>
</tr>
<tr>
<td>Written Assignment</td>
<td>50</td>
<td>#4 - Project Step 1</td>
<td>10</td>
</tr>
<tr>
<td>Assignments (6)</td>
<td>105</td>
<td>#5 - Reports</td>
<td>10</td>
</tr>
<tr>
<td>System Development Project</td>
<td>200</td>
<td>#6 - Project Step 2</td>
<td>10</td>
</tr>
<tr>
<td></td>
<td>1,000</td>
<td></td>
<td>105</td>
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The following important grading policies apply:

1. The system examination is a qualifier for grading the system development project. If a student’s score is less than a 70% on the system exam, the project will not be graded and the student will earn a zero on the project.

2. If a student’s average score across the midterm and final exams is less than a 70%, the highest grade the student may earn for the course is a “D.” In particular, a grade of “F” will be awarded to students who do not earn at least 600 points in the course, and a grade of “D” will be awarded to students who earn higher than 600 points. This rule applies regardless of the student’s performance in other areas of the course.

For those students with a C or better average on both exams, grades will be determined using a straight scale as follows. Any discussions regarding your grade must be done in person. Keep in mind that the grade “A” is reserved for work of excellent quality.
<table>
<thead>
<tr>
<th>Points</th>
<th>Grade</th>
<th>Points</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>930 – 1,000</td>
<td>A</td>
<td>800 - 829</td>
<td>B-</td>
</tr>
<tr>
<td>900 - 929</td>
<td>A-</td>
<td>770 - 799</td>
<td>C+</td>
</tr>
<tr>
<td>870 - 899</td>
<td>B+</td>
<td>700 - 769</td>
<td>C</td>
</tr>
<tr>
<td>830 - 869</td>
<td>B</td>
<td>600 - 699</td>
<td>D</td>
</tr>
<tr>
<td>Below 600</td>
<td>F</td>
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</tbody>
</table>

**Assignments and Projects**

The grading of this course is heavily weighted on the assignments and project. I propose to be a facilitator to your learning rather than merely a lecturer. What you gain from this course will depend on your effort and enthusiasm in completing the assignments and project, as well as participation in class. Instructions and schedules for the assignments and projects will be made available throughout the semester. Assignments will not be accepted late. Assignments may be turned in early, however. In order to receive a grade for certain assignments, you will need to upload the electronic file to Bb. Please review the assignment and project instructions carefully.

**Exams**

You are expected to take the examinations at the scheduled time. The only exception is by notification prior to the exam of a medical emergency which is to be verified by documentation from a physician within three days.

**Class Preparation**

You are responsible for knowing the content of all material covered and any announcements made during all class meetings and posted on the course site. You are expected to come to class prepared. This means that you must complete the readings and assignments on time. Attend the class and then participate actively in class. To do well, you should plan on spending a minimum of six hours a week outside of class on this course. Systems work is time intensive. You cannot learn simply by reading a book. You need to work your schedule to incorporate the time necessary to complete assignments on time. Many of you have experiences where everything that can go wrong while working on a computer goes wrong. Do not put off completing assignments until the last minute.

**Blackboard**

The Blackboard web site will be updated regularly. This site will be used for file storage and retrieval, lecture materials, and student grading. Ignorance of course changes due to failure to access the page or attend class is not an acceptable excuse.
**Professionalism**

The classroom is a community, and we each bear responsibility for creating an environment conducive to learning. The successful creation of such an environment requires that we all be present and prepared when class begins and remain so until class ends. **You will lose a portion of your earned points, at my discretion, if you engage in unprofessional behaviors** such as: arriving late, departing early, chatting with classmates, failing to silence cell phones, texting friends, using the computers for anything other than what is required in the lecture, or leaving the classroom for any reason.

**Academic Honor Code**

Standards of academic conduct are set forth in the University’s Academic Honor Code. By registering you have acknowledged your awareness of the Code, and you are obliged to become familiar with your rights and responsibilities as defined by the Code. Violations of the Honor Code will be forwarded to the Honor Council for resolution. The recommended sanction for a violation will be an F in the course for a first offense and suspension or expulsion for a repeated offense.

In short, all assignments, exams, and the system project should be your own work without assistance from anyone else. Further, work that was completed in a previous semester cannot be used for the current semester. Access to unauthorized copies of previous semesters’ materials is also considered a violation of the Honor Code. You are also responsible for removing your work from shared computers and copy machines on campus. Being careless about this responsibility will not excuse you from honor code violations if another student turns in your work without your knowledge.

**Accommodations for Students with Disabilities**

The Office of Disability Services (located in Room 222, Student Union Building I) provides a wide variety of academic support services to all currently-enrolled GMU students who have any type of mental or physical disability of either a temporary or permanent nature. If you feel that you may need assistance of this nature, call the ODS at (703) 993-2474. In addition, you should notify me about any special needs as soon as possible.

**Withdrawal Policy**

If you desire to drop the course, you must submit a drop form to Student Services on or before September 27. The selective withdrawal period ends on October 25.

**Writing Center:** A114 Robinson Hall, 703-993-1200, [http://writingcenter.gmu.edu](http://writingcenter.gmu.edu).

**Mason’s Ask A Librarian:** [http://library.gmu.edu/mudge/IM/IMRef.html](http://library.gmu.edu/mudge/IM/IMRef.html).

**Counseling and Psychological Services:** 703-993-2380, [http://caps.gmu.edu](http://caps.gmu.edu).
Learning Goals for the Undergraduate Program in Accounting
The following are Department-wide learning goals for the undergraduate program in accounting. The highlighted goals are specifically addressed by this course and detailed on the first page of the syllabus.

1. Our students will be competent in their discipline:
   a. record, analyze, interpret and communicate financial and non-financial information for users of such information in accordance with applicable professional authoritative literature
   b. assess risks inherent in financial and non-financial information and provide appropriate assurance to users of such information and they will be able to develop, validate, and evaluate processes and controls which serve to ensure the integrity of financial and non-financial information
   c. understand the environment and role of the accounting profession in the proper functioning of commerce, and in society at large, and the ethical and regulatory responsibilities associated with that environment and role
   d. possess the following technical competencies:
      i. research skills to access, understand, and apply relevant professional authoritative literature;
      ii. decision modeling skills to identify issues, analyze alternatives, and implement solutions related to financial and non-financial information;
      iii. technology and data analysis skills to manage financial and non-financial information

2. Our students will be aware of the uses of technology in business.

3. Our students will be effective communicators.

4. Our students will have an interdisciplinary perspective.

5. Our students will be knowledgeable about global business and trade.

6. Our student will be able to recognize the importance of ethical decisions.

7. Our students will be aware of the legal environment of business.

8. Our students will be knowledgeable about team dynamics and the characteristics of effective teams.

9. Our students will understand the value of diversity and the importance of managing diversity in the context of business.

10. Our students will be critical thinkers.