

University of North Texas
ACCT 4100 (3 hours): Accounting Systems
Spring 2010

Section	Time	Place
002	R 6:30-9:20	Busi 176

Instructor: Jesse Robertson, Ph.D., CPA
Busi 202G
940.369.8156
The best way to reach me is through Blackboard email
Also: jesse.robertson@unt.edu

Office Hours: Tuesday 11:00 a.m. – 1:00 p.m.
Thursday 11:00 a.m. – 12:00 p.m.; 3:30 p.m. – 6:30 p.m.
Also by appointment

Required Materials:

- *Accounting Information Systems*. Romney & Steinbart. 11th ed. 2009.
- *Systems Understanding Aid*. Arens & Ward. 7th ed. 2008.

Optional Material:

- *Computerized Accounting Using Microsoft Dynamics. GP 10.0*. Arens & Ward. 4th ed. 2008.

Prerequisites: Must have a 3.0 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course.

Corequisite: ACCT 3120.

Other Information: ACCT 4100 may not be taken more than twice whether at UNT or at another college or university. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite. (This course may be taken during the junior year.)

Any information on course prerequisites not mentioned in this document can be found on the UNT Undergraduate Catalog.

Class Website: A class website will be established and maintained throughout the course on Blackboard (go to <http://www.unt.edu/> and click the link at the top for “Blackboard”). Course materials such as lecture notes and assignments will be available on Blackboard. Check the class website regularly for emails for me.

Methods of Instruction: Lecture, discussion, textbook exercises and cases, application.

Course Description: Provide an introduction to the development, operation, and auditing of accounting information systems (AIS). Explore the relationships between the AIS and business processes with an emphasis on internal controls.

Course Objectives: Understand: (1) the accounting and business cycles; (2) the role of the AIS in managerial decision-making; (3) internal controls over the AIS; (4) manual and automated processes that comprise accounting systems; and (5) database development and usage in light of business processes.

Exam Retention: Exams, and graded assignments that you do not collect, will be retained for one year following the completion of the semester and then destroyed.

Class Participation & Attendance:

You are expected to:

- Attend class **on time** and participate.
- Prepare for each class by reading relevant chapters, notes, etc. and working preparation problems before class.
- Remain in class, **without packing up**, until class finishes.
- Behave in a manner fitting a **professional** accountant (including emails). Imagine that you work for a public accounting firm. You should treat classmates the way you would treat co-workers and treat your instructor the way you would treat a manager or partner. Your objective in this course is to learn technical knowledge about AIS and develop your professionalism skills.

Exams: There will be three exams during the semester, including a non-cumulative final exam. **There will be no make-up exams.** You may only miss exams under extraordinary circumstances, which must be approved by your instructor **prior** to the exam. If you are allowed to miss an exam, your final exam grade will be used to make up the points. No exams will be given on days other than exam day. **Failure to return** any part of an **exam, including scantrons**, at the end of the classes in which you take the exam and review the exam is an act of academic misconduct and will result in a grade of zero for the exam that cannot be made up in any way. Programmable and text-based calculators, and cell phones, are **forbidden** during exams.

Projects:

1. Systems Understanding Aid (SUA)
2. Computerized Great Plains (CGP) or Alternative

You must complete SUA as a team of two - each group turns in **one** completed project. I only accept projects for the **editions listed** in the Required Materials section of this document. **You must turn projects in no later than the due date at the time class begins, in hard-copy format.** Late projects will be accepted with a 1/3 percentage point penalty for each business day it is late, **no exceptions.** For example, if a 50-point project is due Thursday and you submit it on Friday, you would receive a penalty of 16.67 points. No projects will be accepted if submitted three or more business days later than the due date. Projects will not be accepted after the date they are returned in class (it is your responsibility to be in attendance to receive graded projects).

You must complete SUA in **teams of two**. If you do not select a partner by the date specified on the class schedule, you will be assigned a partner. The **peer review form** is part of the project; the **failure of either team member** to submit a peer review form will result in a **5 point deduction for both team members**. Each team member will receive an initial grade, which I may adjust up or down based on peer review forms. Peer review forms will be available on Blackboard. Teams are **self-created** and **self-policing**. The instructor may be consulted for advice regarding disputes among team members, but will not mediate disputes. **The CGP/Alternative project can be individual or in a team of two.**

Disability Accommodations: The College of Business complies with the Americans with Disabilities Act in making reasonable accommodations for qualified students with disabilities. If you wish to request such accommodations, please **notify me no later than two weeks before the first exam** so we can make arrangements before the first exam.

To obtain disability accommodations, you must first go through the UNT Office of Disability Accommodation (ODA). The ODA will give you a letter confirming your status. **You must present this letter to me to receive accommodations.**

Academic Misconduct: Academic misconduct will not be tolerated. Any act of dishonesty in any work for this course constitutes academic misconduct, and will be dealt with accordingly.

Academic Integrity Policy: Read UNT's academic integrity policy at http://www.unt.edu/policy/UNT_Policy/volume3/18_1_16.pdf. You can find additional information on academic integrity at <http://vpaa.unt.edu/academic-integrity.htm>.

New Teaching Evaluations: The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. As with any form of student teaching evaluation, I truly am interested in the feedback you give me through the SETE, as I work to continually improve my teaching. I consider the time you devote to any form of teaching evaluation to be an important part of your participation in this class.

Course Topics:

Unit 1: AIS & the Organization (chapters 1-3, 10-11, 14)

- AIS Overview
- Business Processes
- Sales & Purchasing Processes
- G/L and Financial Reporting
- AIS Documentation

Unit 2: Internal Controls and IT Auditing (chapters 6-9)

- Internal Controls
- IT Controls
- IT Auditing

Unit 3: Databases & Fraud (chapters 15-16, 4, 5)

- Data Modeling
- Relational Databases
- Computer Fraud & Abuse

Grading Scale:

Task	Points	Course Grade	Points Required
Exam 1	100	A	≥ 90% of total points
Exam 2	100	B	80-89% of total points
Exam 3	100	C	70-79% of total points
SUA	50	D	60-69% of total points
CGP or Alternative	50	F	< 60% of total points
TOTAL	400		

I use **mathematical rounding** when determining grades. For example, if your course grade is 317/400 (79.25%), your grade will be a C. **Your grade is completely based on your performance in this class (earn whatever grade you need to graduate or for other reasons).** When you take a class, **you are responsible** for all class requirements and your course standing.

Becoming a CPA and a successful accountant is not easy, and the content of this course serves as a reflection of those challenges. **Do not assume this course is easy because extensive mathematical calculations are not involved.**

The Accounting Department strictly enforces university policy regarding **W/WF grades**. If you drop this course after the withdraw date, you must have a passing average (at least 60%) to receive a W grade; otherwise, you will receive a WF. It is your responsibility to be aware of, and comply with, any university, college, departmental, and other deadlines relating to withdrawals.

TENTATIVE SCHEDULE: ACCT 4100-002
SPRING 2010 R 6:30 p.m. – 9:20 p.m.

Day	Date	Topics	Class Preparation	Turn In
R	1/21	Intro to Course & AIS SUA Project Discussion Fin'l Acctg Review - SUA	Read Chapter 1	
R	1/28	AIS Documentation	Read Chapter 3 Problems 3.2, 3.8b, 3.9b, 3.15, 3.16	SUA Teams
R	2/4	Business Processes Sales & Purchasing Processes G/L & Financial Reporting	Read Chapters 2, 10-11, 14 Cases 10.1, 10.2	
R	2/11	Exam 1 Review	Work Review Sheet	
R	2/18	Exam 1		
R	2/25	Internal Controls	Read Chapter 6; Case 6.1 Problems 6.6, 6.7, 6.2, all others	
R	3/4	CGP/Alternative Assignment IT Controls	Read Chapter 1 of CPG Instructions Read Chapters 7 & 8 Cases 7.2, 8.1	SUA
R	3/11	IT Controls IT Auditing	Probs.7.1, 8.2, 8.3, 8.4, 8.5, 8.6, 8.11 Read Chapter 9	
R	3/18	<i>Spring Break</i>		
R	3/25	Exam 2 Review	Work Review Sheet	CGP Teams
R	4/1	Exam 2		
R	4/8	Data Modeling	Read Chapters 15-16 Problems 15.1, 15.2, 16.2	
R	4/15	Relational Databases	Read Chapter 4, Download SQL hints	
R	4/22	Relational Databases MEET IN BA 331 (LAB)	Download Access Files: P4-4, P4-5, P14-18 from Bagranoff et al. (2008)	CGP or Alternative
R	4/29	Computer Fraud	Read Chapter 5, Cases 5.1, 5.3 Watch Mitnick video	
R	5/6	Final Exam Review	Work Review Sheet Work REA Review Problems	
R	5/13	Final Exam	6:30 p.m. – 8:30 p.m.	