ACCT 5307 – 600: Accounting Information Systems
Fall 2020; CRN: 12711
Department of Accounting & Finance, College of Business

Course Syllabus

Class Modality: Online Asynchronous
Class Meeting Time and Location: TBA; Upload materials to Blackboard every Wednesday
Class Duration: 08/20 - 12/12

Instructor: Professor Xingyuan (Miko) Fei, Ph.D.
Office: CAB 439M
Tel: 210-784-2378
E-Mail: xfei@tamusa.edu
Student emails will receive a reply within two business days.

Office Hours: Thursday 1:00 PM – 5:00 PM (online)
Friday 1:00 PM – 5:00 PM and by appointment (online)
Send me an email when you have questions during office hours.
Student questions will be addressed immediately via email or Webex meeting.

Catalog Course Description:
This course will introduce the student to the requirements, constraints, elements and considerations in design, implementation, auditing and housekeeping of accounting systems in relation to the total information systems for business decisions on a computerized data processing basis. It also improves the student’s understanding of how key business processes are managed and integrated in enterprise level software used by large organizations. This is a technical course. There are significant on-line requirements for completion.

Student Learning Outcomes:
Upon successful completion of this course, students will be able to
- Articulate the role of both accountants and accounting information systems in organizations.
- Explain how information technology can be used to improve organizational efficiency and effectiveness.
- Develop and communicate reasonable recommendations for technology use in organizations.
- Design typical business processes in organizations.
- Use Microsoft Excel for data analysis and presentation.
- Use a database system, i.e., Microsoft ACCESS, to implement the conceptual models of information systems and build relational databases.
Use the SAP graphical user interface (SAP GUI) to enter, retrieve, and analyze business information.

- Evaluate an organization’s internal control and risks and provide proper suggestions.
- Answer CPA exam questions in the information systems area.

**AACSB Assessment:**

The College of Business is in the process of applying for AACSB accreditation. As part of that process, students will be assessed on program level outcomes based on course outcomes from various courses. The materials from this course may be used for assessing such program level outcomes, and hence students must follow the necessary rigor to ensure mastery and retention of the above course outcomes.

**COVID-19:**

Due to the current pandemic environment, all university personnel (faculty, students and staff, etc.) are required to adhere to mandated procedures and guidelines as communicated through university communications.

**Required Materials:**

- **Textbook:** *Accounting Information Systems* by Romney and Steinbart, 14th edition, 2018
  - Students are required to read related chapters from the textbook.
- **Blackboard:** [http://tamusa.blackboard.com](http://tamusa.blackboard.com)
  - The most up to date syllabus and other materials, including lecture slides, supplementary readings, quizzes, exams, projects, and course announcements, will be posted to Blackboard.
  - **Discussion boards** are available via Blackboard for student communication and discussions as you see fit for class interaction in the online environment.
- **Course software:**
  - Microsoft Office applications, including *Word*, *Excel*, and *Access*, are required for class projects.
  - SAP Enterprise Resource Planning software, which is available in all College of Business computer labs. You can also download, install and use the **SAP software** on your laptop or PC. Using your own laptop is the preferred method of completing the class SAP project.
  - Microsoft *Visio* is recommended for flow charting activities. The program is available in the student labs and may be downloaded through the Microsoft Alliance.

**Course Communications:**

I will communicate any clarifications, changes and/or additions using announcements via Blackboard. You will be responsible for any information I communicate to you via Blackboard (email).

*If you have any questions, please send me an email (xfei@tamusa.edu) using your university student email.*

**Course Requirements every student must fulfill in order to succeed in course:**

1. Students should remember that **online courses** assume **greater** responsibility and independent learning skills by the student for their own learnings outcomes.
2. There are weekly online units of learning posted to Blackboard. Students MUST complete the assigned course requirements on Blackboard and will be held accountable for all materials posted on Blackboard.

3. Ensure to set up expectation of time for this course. Change based on your course needs. You are expected to spend **3-6 hours per week** for the course. Based on the background, some student may need more time. Time spent may be longer when projects/exams are due.

4. Do not delay. Plan on being successful by beginning your study NOW. The instructor will not be revising the grading systems based on anyone’s initial poor performance.

5. Students should check the Course Calendar, Announcements, and Messages (e-mail) systems in Blackboard on a regular basis.

6. Students should keep current with all projects, quizzes, and examinations.

7. Students should ask questions and communicate with the instructor either in class, online, off-line or during office hours.

8. If the course uses remote proctoring for exams, students must schedule their exam early in the semester.

9. For online courses, students should keep current on class recordings, if not attending the live class (either in person or online).

10. For online asynchronous courses, there will be no online class sessions. All materials will be made available through Blackboard or through online links.

11. For online synchronous courses, there will be online class sessions as indicated. Students are expected to attend the online session at the given time. If a student is unable to attend a session, instructor will make the recording of the session available for the student to view. All materials will be made available through Blackboard or through online links.

**Grading Policy:**

The final course grade will be based on your performance on the exams, required projects and quizzes using the following weights:

- Excel Quizzes on Excel Tutorials: 5%
- Lecture Quizzes: 20%
- Final Exam (comprehensive): 15%
- Individual Projects:
  - Excel Project: 10%
  - Access Project: 10%
  - SAP Project (4 parts): 40%
- Total: 100%

The final letter grade will be assigned as follows: Above 90% ⇒ A; 80 – 89.99% ⇒ B; 70 – 79.99% ⇒ C; 60 – 69.99% ⇒ D; below 60% ⇒ F. There will be no grading on a curve.

You can find the grade policy in the graduate catalog in general starting on page 77 and the MPA program on page 90:


**Individual Projects:**

There are three (3) required projects that each student must complete. The first project is to design an Excel application for making accounting entries. The second project is to use Access to create a very
simple relational database application for a business function. The third project, including 4 parts, is to complete a business cycle using SAP. The Excel project and the SAP project – Part 1 are related and use the same data set. The purpose of the projects is to provide graduate students with a hands-on experience in the three big AIS programs: (1) spreadsheet, (2) database management, and (3) a complete ERP system.

Exams and Quizzes:

There will be multiple online lecture quizzes and a final exam during the semester. The final exam will consist of conceptual multiple-choice questions and short-answer questions. Questions will emphasize your understanding and applications of concepts and topics covered in class. The final exam will be comprehensive in that topics from all portions of the course will be tested. In addition, there will be multiple online quizzes on Excel tutorial before you work on the Excel project.

Make up and Late Exam/Quiz/Project policy:

As a general rule, make-ups or late submissions will NOT be offered or accepted for any missed exams/projects. Late submissions or make-ups may be accepted/administered only in extra-ordinary circumstances such as an excused official university activity, a severe illness, or a dire emergency. However, you must provide comprehensive documentation either before or within a few days of the missed exam/project.

Class conduct and civility code:

Everyone in class is expected to follow all rules in the student handbook, as well as common courtesy during classroom lectures and discussions in class and online, including the following:
1. Attendance may be taken at the beginning or the end of the class.
2. Student must retain copies of all assignments and graded work for verification purposes and provide it to the instructor, if necessary. Keep own copies of all computer files and e-mails till final grade is received.
3. Talking while the instructor is lecturing is extremely disruptive and discourteous to the instructor and other students.
4. Using computers or phones (except for a valid urgent need) during class for a purpose not related to class is disruptive. All cell phones and gadgets should be turned OFF and headphones removed.
5. For any questions about the exams and projects, a student should contact the instructor, well in advance of the day they are due, so the instructor may have enough time to provide feedback.
6. All communications will be via e-mail communications to the Texas A&M University e-mail account, and students are expected to use their school provided email account. The instructor will reply to a student e-mail messages within 2 business days (Monday-Friday).

Anyone violating these policies may be subject to disciplinary actions.

Drop Policy

You may drop the course with an automatic grade of W on or before the date listed in the academic calendar at www.tamusa.edu. The last date to drop a course, or withdraw from the University is also indicated in the academic calendar on the university website (www.tamusa.edu). If you wish to drop the class, you must submit the necessary paperwork to the proper authority. Students dropping a course are subject to all conditions listed in the university catalog.
**Students with Disabilities**

The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disability. If you believe you have a disability that may require accommodations, please contact Disability Support Services (DSS) for the coordination of services. The phone number for DSS is (210) 784-1335 and email is dsupport@tamusa.edu.

**University Email Policy and Course Communications**

All correspondence between professors and students must occur via University email accounts. You must have Jaguar email account ready and working. If it is not working, contact the help desk at 210-784-4357.

**ACCT 5307-600 Class Schedule**

The provisions and information set forth in the schedule below are intended to be informational and not contractual in nature. Changes may be made during the semester to meet student learnings needs. All changes will be announced in Blackboard and you are responsible for the announcements made in Blackboard. New materials will be uploaded to Blackboard every Wednesday.

<table>
<thead>
<tr>
<th>Week</th>
<th>Date (W)</th>
<th>Chapter and Topic</th>
<th>Quiz and Project</th>
</tr>
</thead>
<tbody>
<tr>
<td>Week 1</td>
<td>Aug. 26</td>
<td>Ch. 1 Introduction to AIS&lt;br&gt;E xcel Tutorial</td>
<td>Lecture Quiz 1&lt;br&gt;Excel Quizzes</td>
</tr>
<tr>
<td>Week 2</td>
<td>Sep. 2</td>
<td>Review of Financial Accounting&lt;br&gt;Introduction to Excel Project</td>
<td>Excel Project Assigned</td>
</tr>
<tr>
<td>Week 3</td>
<td>Sep. 9</td>
<td>Ch. 2 Overview of Transaction Processing&lt;br&gt;Ch. 16 General Ledger and Reporting System</td>
<td>Lecture Quiz 2</td>
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<tr>
<td>Week 4</td>
<td>Sep. 16</td>
<td>Ch. 3 Systems Documentation Techniques</td>
<td>Lecture Quiz 3</td>
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<tr>
<td>Week 5</td>
<td>Sep. 23</td>
<td>Webex Meeting – Excel Project: Journal Entries</td>
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<tr>
<td>Week 6</td>
<td>Sep. 30</td>
<td>Ch. 4 Relational Databases&lt;br&gt;Introduction to Access Project&lt;br&gt;Access Tutorial</td>
<td>Lecture Quiz 4&lt;br&gt;Excel Project Due&lt;br&gt;Access Project Assigned</td>
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<tr>
<td>Week 7</td>
<td>Oct. 7</td>
<td>Ch. 17-19 The REA Data Model</td>
<td>Lecture Quiz 5</td>
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<tr>
<td>Week 8</td>
<td>Oct. 14</td>
<td>Ch. 5 &amp; 6 Fraud and Computer Fraud</td>
<td>Lecture Quiz 6</td>
</tr>
<tr>
<td>Week 9</td>
<td>Oct. 21</td>
<td>Webex Meeting – Review Excel Project Introduction to SAP Projects (Assign SAP ID)&lt;br&gt;Q&amp;A for Access Project</td>
<td>SAP Projects Assigned</td>
</tr>
<tr>
<td>Week 10</td>
<td>Oct. 28</td>
<td>Ch. 7 Internal Controls – Part 1</td>
<td>Lecture Quiz 7&lt;br&gt;Access Project Due</td>
</tr>
<tr>
<td>Week 11</td>
<td>Nov. 4</td>
<td>Ch. 8 &amp; 10 Internal Controls – Part 2</td>
<td>Lecture Quiz 8</td>
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<tr>
<td>Week 12</td>
<td>Nov. 11</td>
<td>Ch. 12 The Revenue Cycle</td>
<td>Lecture Quiz 9</td>
</tr>
<tr>
<td>Week 13</td>
<td>Nov. 18</td>
<td>Ch.13 The Expenditure Cycle</td>
<td>Lecture Quiz 10&lt;br&gt;SAP Project 1 Due</td>
</tr>
<tr>
<td>Week 14</td>
<td>Nov. 25</td>
<td>Open Lab for SAP Projects</td>
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<tr>
<td>Week 15</td>
<td>Dec. 2</td>
<td>Open Lab for SAP Projects</td>
<td></td>
</tr>
<tr>
<td>Week 16</td>
<td>Dec. 7 - Dec. 12</td>
<td>Final Exam – As per University Schedule</td>
<td>SAP Project 2-4 Due</td>
</tr>
</tbody>
</table>
Financial Aid and Verification of Attendance

According to the following federal regulation, 34 CFR 668.21: U.S. Department of Education (DoE) Title IV regulation, a student can only receive Title IV funds based on Title IV eligibility criteria which includes class attendance. If Title IV funds are disbursed to ineligible students (including students who fail to begin attendance), the institution must return these funds to the U.S. DoE within 30 days of becoming aware that the student will not or has not begun attendance. Faculty will provide the Office of Financial Aid with an electronic notification if a student has not attended the first week of class. Any student receiving Federal financial aid who does not attend the first week of class will have his/her aid terminated and returned to the DoE. Please note that any student who stops attending at any time during the semester may also need to return a portion of his/her federal aid.

Jaguar Writing Center

The Jaguar Writing Center provides writing assistance to graduate and undergraduate students in all three colleges. Writing tutors work with students to develop reading skills, prepare oral presentations, and plan, draft, and revise their written assignments. Students can make individual or group appointments with a writing tutor. The Writing Center can be contacted by email at: Student.Success@tamusa.edu or by phone at (210) 784-1307, or by visiting its web page from www.tamus.edu.

Jaguar Tutoring Center

The Tutoring Center at Texas A&M University–San Antonio provides academic assistance to students in TAMU-SA’s schools of Business, Education, and Arts and Sciences. Literacy tutors help students develop reading skills, prepare oral presentations, and plan, draft, and revise their papers. Business tutors provide individual assistance in statistics, accounting, and math. The goal of TAMU-SA tutors is to empower students to succeed academically. The tutoring center can be contacted by email at: Tutoring@tamusa.edu or by phone at: (210) 784-1332, or by visiting its web page from www.tamusa.edu.

The Six-Drop Rule

Students are subject to the requirements of Senate Bill (SB) 1231 passed by the Texas Legislature in 2007. SB 1231 limits students to a maximum of six (6) non-punitive course drops (i.e., courses a student chooses to drop) during their undergraduate careers. A non-punitive drop does not affect the student’s GPA. However, course drops that exceed the maximum allowed by SB 1231 will be treated as “F” grades and will impact the student’s GPA.

Violations of Academic Conduct (Section 14.5 Student Handbook)

Students at Texas A&M University-San Antonio are expected to adhere to the highest standards of academic honesty and integrity. Academic misconduct for which a student is subject to penalty includes cheating, plagiarism, fabrication, multiple submissions, misrepresentation of academic records, facilitating academic dishonesty, unfair advantage, violating known safety requirements and ethical misconduct. Students are expected to do their own course work. Simple cases of first offense cheating or plagiarism by an individual student may be handled by the instructor after consultation with the department chair. The student is usually confronted with the evidence in private and advised of the penalty to be assessed. The evidence will be retained for at least one full year. For more serious cases, such as those involving repeated offenses, conspiracy with other students or the theft and selling of examination questions, a report should be made by the instructor via the department chair and college dean to the Office of Student Rights and Responsibilities.
Academic dishonesty is a violation of the Student Code of Conduct; therefore, the instructor SHALL report any form of academic dishonesty to the Office of Student Rights and Responsibilities. Both parties (provider and copier) will be held responsible for the misconduct. Please review the Student Handbook for a complete description of the process. Penalties for academic dishonesty may range from a grade of F on the particular paper or in the course to expulsion from the University.

Considering the potential consequences of academic misconduct, it is obviously in students’ best interests to avoid even the appearance of such behavior. If a student is unclear whether a specific act might constitute academic misconduct, please she/he should contact the instructor for an assessment of the situation.

All student term papers and other written assignments are subject to analysis by anti-plagiarism software. Posting of any class work given to student, or solutions, or discussion, on publicly accessible forums or on social media is not permissible.

Key Dates for Fall 2020 Semester

The complete academic calendar is available online:
https://www.tamusa.edu/provost/faculty/faculty-resources/fallspringsummercalendars/fall-2020.html

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
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<tbody>
<tr>
<td>Aug 18</td>
<td>Drop for non-payment</td>
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<tr>
<td>Aug 19</td>
<td>Last Day for students to withdraw to receive 100% tuition</td>
</tr>
<tr>
<td>Aug 20</td>
<td>Classes Begin</td>
</tr>
<tr>
<td>Sep 4</td>
<td>Census Date. Also Last date to apply for Fall 2020 graduation</td>
</tr>
<tr>
<td>Sep 7</td>
<td>Monday - Labor Day - A&amp;M-SA Closed</td>
</tr>
<tr>
<td>Sep 8</td>
<td>Students dropped for Non-Payment will be assessed a $363 Reinstatement Fee</td>
</tr>
<tr>
<td>Oct 23</td>
<td>Last day to drop with an automatic &quot;W&quot;</td>
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<tr>
<td>Oct 26</td>
<td>Title IV 60% of semester (Financial Aid)</td>
</tr>
<tr>
<td>Nov 25-28</td>
<td>Thanksgiving Holiday, Classes do not meet</td>
</tr>
<tr>
<td>Dec 2</td>
<td>Last day to drop a course or withdraw from the University</td>
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<tr>
<td>Dec 2</td>
<td>Last day of Scheduled Classes</td>
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<tr>
<td>Dec 3, 4</td>
<td>Reading Days</td>
</tr>
<tr>
<td>Dec 7-12</td>
<td>Final Examinations - See your college catalog for schedule</td>
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<tr>
<td>Dec 12</td>
<td>End of Fall 2020 Semester</td>
</tr>
<tr>
<td>Dec 15</td>
<td>All grades for Fall 2020 16-week session due by Noon via JagWire</td>
</tr>
</tbody>
</table>
