

Spring 2024

ACCT 4391 ACCOUNTING INFORMATION SYSTEMS

Section 001

Instructor: David Marks
Office - COB 350.10
903-565-5547
Email: dmarks@UTTyler.edu
Zoom: <https://uttyler.zoom.us/j/9705761192>

Office Hours are my availability for you. I am on campus MWF, only. For Tuesday and Thursday, please make an appointment for Zoom, as I do not have it open unless I am on a call.

MW - 1:30pm – 2:15pm, in office or Zoom by appt.;
W - 4:30pm -5:00pm, in office or Zoom by appt.;
F - 2:00pm - 4:30pm, in office or Zoom by appt.;
TTH - 10:00am – 4:00pm, by Zoom appt. only.

If these times do not fit your schedule, I am open to seeing what time(s) would work.

Please schedule time for Zoom via link below, at least 12 hours in advance to ensure availability.

<https://calendly.com/dmarks-uttyler>

Zoom link will be provided in appointment confirmation.

Preferred means of communication:

To ensure that I can respond to your needs promptly and efficiently, here are my preferred methods of communicating:

- Email me directly, or
- Visit me during my office hours. I can use either Zoom or meet personally...the choice is yours.

Course Description: Structure of financial data flow systems within an organization. Development of logic, flow and control concepts and reporting techniques of these systems.

Prerequisite: COSC 1307 and ACCT 3312 or concurrent enrollment in ACCT 3312.

Teaching Method: This is an upper-division undergraduate course. The understanding of the principles and concepts will be challenging and require active participation by the student. The instructor will facilitate learning through classroom lecture and discussion, case study and analysis, and hands on introduction to computer tools and techniques.

Course Objectives: This course is an introduction to accounting information systems and its role in modern business processes. Upon completion of this course, the student will be able:

- To understand the conceptual foundations and changing environment of accounting information systems and how manual and computerized accounting information systems relate to financial reporting and decision making within organizations.
- To understand, define, and describe the terminology, components, processes, reports, documents, and procedures inherent in accounting information systems.
- To understand the internal controls necessary for adequate accounting information systems.
- To prepare and interpret data flow diagrams and document flowcharts both manually and computerized.
- To prepare financial statements and other financial reports based on U.S. generally accepted accounting principles using current accounting information systems.
- To discuss the impact of globalization on financial reporting and current technology on accounting information systems.



“We are neither hunters nor gatherers. We are accountants.”

CARTOONSTOCK.COM

Competencies developed and/or demonstrated in this course include:

- **Computer-Based Skills**
 - **Word Processing:** Written assignments for submission will develop skills using a word processing program to assimilate, manipulate, organize, store, and present information.
 - **Spreadsheet:** Written assignments for submission may use a spreadsheet program to develop, evaluate, organize, process, store and present information.
 - **Current Accounting Software:** used to develop skills in processing accounting data and creating useful information.
 - **Presentation Software:** Presentation software may be used to facilitate oral presentations.

- **Communication Skills**
 - **Written:** Students are expected to prepare written problem solutions, case analysis, answers to examination questions, and support for cases/projects. They will demonstrate the ability to select, evaluate, and **communicate** information **effectively and concisely** using written, graphic, pictorial, or multi-media methods.
 - **Oral:** Students are expected to participate in class discussions, problem solving, group discussions, and case analysis. They will learn to select, evaluate and communicate information using oral methods as well as develop listening skills.
- **Interpersonal Skills**
 - **Team-Based Abilities - INTRA-GROUP AND INTER-GROUP COOPERATION:** This course will have students work on projects that require team participation.
 - **Leadership:** Leadership is demonstrated by the ability to influence and/or guide towards completion of a common goal. Students may demonstrate those traits through participation in team-based activities.
 - **Conflict Resolution:** Interpersonal conflict resolution may be demonstrated via group discussions and team involvement.
- **Problem Solving (Critical Thinking)**
 - **Conceptual Thinking:** Required by case and problem assignments
 - **Gathering And Analyzing Data:** Required by assignments, cases, and projects.
 - **Quantitative And Statistical Skills:** Students must apply basic quantitative skills in order to solve selected assignments, cases, projects and assessments.
 - **Creativity And Innovation:** Required by assignments, cases, and projects.
 - **Self-Reliance:** Learning is a life-long endeavor. Employers demand employees that when given a task, be self-motivated to learn what is necessary to successfully complete the task. Completion of this course will require a high degree of self-study, contributing to the development of a good work ethic and developing stronger study skills as a result.



Question Everything...

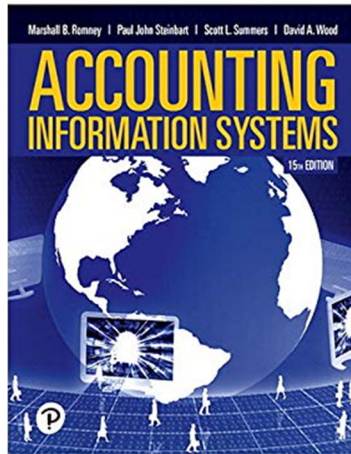


Please read the following carefully as there are several different options for you to purchase these books and the related electronic access.

All course material is accessed through Canvas. Both **Romney** and **QuickBooks** have companion sites; **Revel** and **eLab**, respectively. Homework and other deliverables will be obtained and submitted through these sites and are accessed through Canvas. It is important to register on these sites to be able to complete the related course requirements. Do not use Internet Explorer as your browser. Please use Chrome or Firefox as your browser. These suffer from fewer problems than other browsers.

Two (2) Required Course Materials:

1. **Accounting Information Systems, 15e, Romney (Pearson):** You are required to purchase the **Revel version of Romney, Steinbart, Summers, and Wood** for this course. I will assign reading, writing, and other homework activities in Revel.



This will give you access to the Revel platform and the eText. While access to Revel is required, the printed version of this text is optional - see purchasing options below. There are two ways to purchase Revel access. Choose the option that works best for you:

- a. **Option #1:** Online Instant Access (Least expensive option): If you decide not to purchase Revel from the bookstore, you can purchase Revel access online. You will see this as an option after clicking on the Pearson Revel link on the Canvas course menu (left side of the Canvas page). ISBN: 978013557287
- b. **Option #2:** Purchase a Revel access code from the campus bookstore. ISBN 9780135573082

When you register (via access code or online instant access), you can then choose to purchase the discounted loose-leaf book (not required) through Revel for approximately \$29.99 (price subject to change) and it will be shipped directly to you.

Follow these steps to get started or watch a short video (www.pearsonhighered.com/Revel/students/registration) on how to register for Revel.

If you need help, check out these Revel student resources:
<https://www.pearsonhighered.com/revel/students/support/>

2. **QuickBooks Online: Basics, Academic Year 2023-2024 (If QuickBooks certified, see NOTE 2 on page 14).**



Choose the **ONE** purchase option that works best for you:

Option #1: (Least expensive option) from publisher:

- Packaging Option: Digital (ebook + eLab: instant access)
- Purchasing Page Url: <http://www.lablearning.com/quickbooks-online-basics-2024-2024.html?sc=56&category=105451>
- Author(s): Patricia Hartley,
- Item #: 1-64061-529-6
- ISBN: 978-1-64061-529-8

Option #2: Purchase access code from the campus bookstore.

- ISBN: 978-1-64061-530-4
Packaging Option: Digital (ebook + eLab: instant access)
Retail card, Author(s): Patricia Hartley

Option #3: Optional Print Textbook (includes ebook + eLab) from publisher

- Item #: 1-64061-528-8
- ISBN: 978-1-64061-528-1
- Page Url: <http://www.lablearning.com/quickbooks-online-basics-2024-2024.html?sc=56&category=105451>

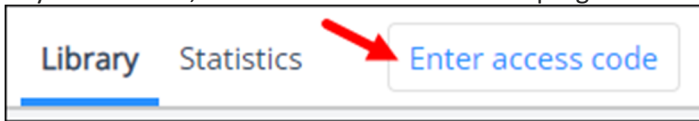
Step-by-step registration instructions for eLab (QuickBooks):

The first time you click on a QuickBooks Online assignment link in Canvas, a student registration box will prompt you to enter in your access code or use the 14-day trial.

The screenshot shows a registration form titled 'ELAB REGISTRATION AND COURSE ACCESS'. It contains several input fields: 'First Name' with the value 'eLab', 'Last Name' with 'Student', 'Email Address' with 'elabstudent02@gmail.com', and 'City' with 'Homestead'. Below these fields are two radio button options: 'Use Access Code' (which is selected) and 'Use 14 Day Trial Access'. Under the selected option, there is a text prompt 'Enter your (6-character) Access Code below:' followed by an empty input field. At the bottom of the form is a blue 'Register Me' button.

To access your ebook:

1. Go to lablearning.webreader.io and register for an account.
2. In your account, click Enter access code at top right.



3. Enter your access code in ALL CAPS and click Activate to add the ebook to your account.
4. You can use the 14-day ebook access code if you do not have your code yet: 5288-14

After you have already accessed your ebook: (optional)

- Download the companion app for your mobile device:
[Download for iOS](#) | [Download for Android](#)

3. ALTERNATE Project, IF student is QuickBooks Certified (see Note 2, below):

- **Electronic Systems Understanding Aid 1st edition (eSUA 1st) or similar project.**
 - 978-0-912503-74-5
 - Suggested Retail \$72.00 (direct purchase, bookstore price is higher)
 - Online store: <http://armonddalton.directfrompublisher.com/>

4. USB Flash Drive: Be prepared to save your work to an external device if access to the Cloud becomes an issue.

Note 1: if you are **seeking** to get QuickBooks certified, certification is not part of this course. Additional fees for certification test are required and outside the current course.

Note 2: if you are **already** QuickBooks certified, show proof of certification. You will be excused from the QuickBooks requirements. However, you will be required to complete a separate project on the Accounting Information Cycle.

Canvas and Companion Mobile App:

All course material is available on Canvas. You should check Canvas regularly for updates and announcements. Canvas has created **Canvas Student** to help you access your courses while you are away from a computer browser. The Canvas Student app comes in handy for checking messages, announcements, and grades.

How to Install the Canvas App

1. On your mobile device, open the App Store.
2. Search for Canvas Student or Canvas Teacher
3. Select the appropriate app, and download and install it.

How to Log in to the Canvas App

The first time you log in, you will need to identify your institution and log in with your UT Tyler user ID and password.

1. Open the Canvas app.
2. Tap Find Your School or District.
3. Type the name of your institution. When the full name appears in the search list, tap the name.
4. Type your UT Tyler user ID and password, and tap Login.
5. On the verification page, tap Log In.

Your Canvas dashboard will open.

Classroom Policies and Expectations:

- **All assignments must be completed on or before the due dates and before class begins on that due date.** This allows you the greatest opportunity to learn by addressing areas of concern through active in-class participation. **Late assignments may be allowed with a cumulative penalty for late work**, unless there are emergency situations and documentation is provided (e.g. doctor's note, subpoena, accident report, etc.).
- **Zoom is not conducive for successful completion of this course and will not be provided.**
- From time to time you will be called on to participate in discussions, and to do so requires your attendance and preparation. I will also, from time to time, require a class activity for a grade that will be included in the overall grade for that related assignment area.
- **If you are not present in class, you are responsible for obtaining the work covered.** In an accounting class, missing just one class can cause you to Spring behind! If you are absent, it is your responsibility to obtain materials and class notes. Lengthy instructions will not be repeated on a one-on-one basis.
- Class starts promptly at the assigned time. If you have a problem that prohibits you from arriving to class on time, please find a seat near the entrance to minimize the disruptions to the classroom.
- Inform me in advance if you must leave the class before the scheduled ending time.
- Electronic devices (cell phones, pagers, iPods, etc.) must be deactivated during class unless used specifically for classroom activities. **Texting and surfing the internet in class for non-academic purposes is not professional nor is it allowed.**
- Textbooks, materials and calculators should be brought to all classes.
- Courtesy to the instructor and fellow students is expected. Open discussion is encouraged in the classroom, but derogatory remarks and profanity will not be allowed in the classroom.
- Any plagiarism or other form of cheating will be dealt with severely under relevant University policies.
 - You may use **AI programs** (e.g. ChatGPT) to help generate ideas and brainstorm. However, you should note that the material generated by these programs may be inaccurate, incomplete, or otherwise problematic. Beware that use may also stifle your own independent thinking and creativity.
 - You may not submit any work generated by an AI program as your own. If you include material generated by an AI program, it should be cited like any other reference material (with due consideration for the quality of the reference, which may be poor).

Attendance

At the University of Texas at Tyler, taking attendance is not required but attendance is a critical indicator of student success. Each faculty member is free to develop his or her own methods of evaluating students' academic performance, which includes establishing course-specific policies on attendance. As the instructor of this section, I will take attendance sporadically. However, while UT Tyler does not require instructors to take attendance in their courses, the U.S. Department of Education requires that the University have a mechanism in place to mark when Federal Student Aid recipients "begin attendance in a course." This will be reported on the Census Date. When assigning a student a grade of F, the faculty report must the last date a student attended their class based on evidence such as attendance taken, a test, participation in

a class project or presentation, or an activity reported via Canvas. This date is reported to the Department of Education for federal financial aid recipients.



The basis of your grade is determined as follows:

Assignment	Weight of grade	Points	Grading Scale:	
Revel/Romney* @	20.00%	200	100 – 90%	A
MySQL Project	7.50%	75	89.99 – 80%	B
Excel Data Analytics Project	7.50%	75	79.99 – 70%	C
PowerBI Data Analytics Project	7.50%	75	69.99 – 60%	D
QuickBooks (Labyrinth)* #	17.50%	175	<60%	F
Exams	40.00%	400		
Total	100.00%	1,000		

* - based on % of total pts earned

@ - includes computer-based homework and in-class work or quizzes

- or alternate Systems Understanding Project if QuickBooks certified

Grades posted on Canvas throughout the semester are individual grades for that assignment only and are not weighted but are posted for your review. Final grades will be posted on Canvas at the end of the semester using the Grading Scale, above.

Exams: The plan is to have two (2) face-to-face exams, Mid-Term and a Final. All exams will be administered at the pre-determined time.

During exams you will be permitted to have:

- a four-function calculator, if necessary (no programmable calculators),
- one sheet of blank scratch paper only.
- Face to Face exams include:

- 1 Scantron Form 882 E,
- a #2 pencil, eraser

You will **not** be permitted to use a cellphone or take bathroom breaks. Please prepare accordingly.

****If online exams are necessary due to University mandates**, they will be administered and proctored using ProctorU. There will not be any additional cost for proctoring. Please make sure you are using the current version of Chrome or Firefox and you will need the following:

- High-speed Internet connection
- Webcam (internal or external)
- Windows, Mac, or Chrome Operating System
- Up-to-date Chrome or Firefox browser
- Quiet and private environment to take your assessment

Restrictions for online exams do not differ from in-class exams with the additional requirements that you will **not** be permitted to have other people in the room with you and your webcam must be on for the duration of the exam. Failure to adhere to these requirements will result in a zero (0) for the exam.

Make-up quizzes and exams will **ONLY** be given under extreme extenuating conditions such as, but limited to, hospitalization or medical emergency (including COVID related issues), physical injury, or death of an immediate family member. You **MUST** provide me proof of your issue in order to qualify for a make-up exam. For extenuating conditions, make-up exams must be taken **within three days** of your medical release.

- Student Athletes must present notification in accordance with the Student Manual of Operating Procedures ([Sec. 1-501](#)).

Copyrights

Unauthorized distribution of copyrighted material may subject students to civil and criminal penalties under the Federal Copyright law. The University of Texas System maintains its copyright policy at [UTS107](#), "Use of Copyrighted Materials." If you are a member of a UT institution community (faculty, staff, or student), click the appropriate link to view frequently used [copyright agreements](#), [courseware agreements](#), and [software standard agreements](#). Because copyright law is fluid, evolving, and fact-specific, contact an attorney for assistance on particular issues. UT institution community members may contact the [Office of General Counsel](#) for guidance.

Important Dates:

- **Monday, Jan 15:** MLK Holiday
- **Monday, Jan 29:** Census Date; deadline for all 15-Week session registrations and schedule changes
- **Friday, Feb 9:** FABLEFEST
- **Mon-Sat, Mar 11-15:** Spring Break
- **Thursday, Mar 25:** Last Day to Withdraw
- **Wed, May 1:** Final Exam

Beta Alpha Psi & Meet the Firms

Founded in 1919, Beta Alpha Psi is an honor organization for financial information students and professionals. The mission of Beta Alpha Psi, the premier international honor and service organization for financial and business information students and professionals, is to inspire and support excellence by:

- encouraging the study and practice of accountancy, finance, business analytics or digital technology;
- providing opportunities for service, professional development, and interaction among members and financial professionals; and
- fostering lifelong ethical, social, and public responsibilities.

Meet the Firms, hosted by Beta Alpha Psi, is an annual event held on the fourth Thursday in September, where local and regional employers interact with students. This is an excellent opportunity to fine-tune your networking skills and take the first steps to obtain a position with some top companies and organizations! Professional dress is strongly encouraged.

Texas Society of Certified Public Accountants

Membership Requirements:

The Student Affiliate member category includes part-time and full-time undergraduate and graduate students from two- and four-year colleges or universities majoring in business-related subjects. Upon graduation, a student becomes a candidate.

Student membership in TXCPA includes membership in a local chapter.

Cost: Membership dues are free for student members. All memberships are renewed annually on June 1.

Membership Benefits

- Membership in one of 20 local chapters with access to local networking events and service opportunities
- Scholarship opportunities with TXCPA and local chapters recognizing and supporting students every year
- Leadership training opportunities with chapter and state-level volunteer opportunities
- Discounts on CPA Exam prep courses and business services
- List TXCPA on your resume to show future employers your commitment to your profession
- Free job seeker profile on the TXCPA Career Center and access to internship postings
- Access to TXCPA Exchange, an exclusive members-only online forum for questions, knowledge sharing and opportunities to connect with Texas CPAs
- Access to an online searchable member directory of our 28,000 members
- TXCPA's member communications keeping you up to date on critical professional issues



TENTATIVE Acct 4391 Spring 2024 Schedule. This course is taught in a blended format. Blended learning includes a face-to-face component as well as virtual components. These components are intended to compliment, not replace, one another. For example, you may be asked to complete research, reading, Excel analysis, or videos online that will then be used to facilitate in-class discussions and activities. To help you stay organized, a course schedule is provided, below.

Homework assignments are found on Canvas in individual modules that identify any online and/or in-class assignments. Any due date or assignment/project is subject to change at any time by the instructor. Any changes will be announced in class and via Canvas announcement at least one week prior to due date.

All assignments must be completed on or before the due dates and before class begins on that due date. Late assignments may be allowed with penalty for late work unless there are emergency situations and documentation is provided (e.g., doctor’s note, subpoena, accident report, etc.).

Some assignments will require that you work on various computer programs outside of class, such as MS Excel. If access to a computer is an issue for you, you may use the Finance Lab (when classes are not present) or there is a computer lab on the second floor in room 252 of the COB.

Major Assignments listed, below (*detailed information will be provided in class*):

- **QuickBooks Online Basic:** we will work through topics including:
 - choosing the appropriate subscription level for a business,
 - customizing company-level settings,
 - working with customers,
 - working with vendors
- **Alternate Project for Certified QuickBooks certified students:** Manual AIS project performed on-line involving journal entries, financial statement preparation, and other accounting tasks.

- **MySQL:** This project introduces students to MySQL, a free open source relational database management system. Students will build a small database and write simple SQL queries, introducing them to the more common SQL commands.
- **Excel Data Analytics Case:** This Excel project shows students how to drill-down into a company's sales and cost data, gaining a deeper understanding of the company's sales and how this information can be used for decision-making. Students will use Excel to analyze the sales and cost transactions for an insurance company. Students will first have to find and correct errors in the data set. Students then will create calculated columns, pivot tables, charts, and a dashboard, and will draw conclusions based on these results.¹
- **PowerBI Data Analytics Case:** This project shows students how to drill-down into a company's sales data, gaining a deeper understanding of the company's sales and how this information can be used for decision-making. Students will use Power BI to analyze the sales and cost from the previous Excel Data set. Students will create table visualizations, slicers, and a dashboard, and will draw conclusions based on these results.¹

¹ KAT Insurance Corporation: Introductory Managerial Accounting Data Analytics Case, Instructor Guide, Wendy M. Tietz, Kent State University, Jennifer M. Cainas, University of South Florida, Tracie L. Miller-Nobles, Austin Community College.

Mac Users

The Power Query functionalities in Excel and using PowerBI Desktop may be a challenge if you do not have a dual operating system (both Mac OS and Microsoft Windows). If your college has this software loaded on a virtual server or on PCs in the university labs, you will be able to access both the Power Query tools in Excel and PowerBI Desktop. Another option for Mac users is to join Microsoft's Insider or Beta channel for access to the same Power Query functionality as Windows users.



Student Resources / University Policies and Information

Follow the links here and in Canvas Module:

Resources to assist you in this course:

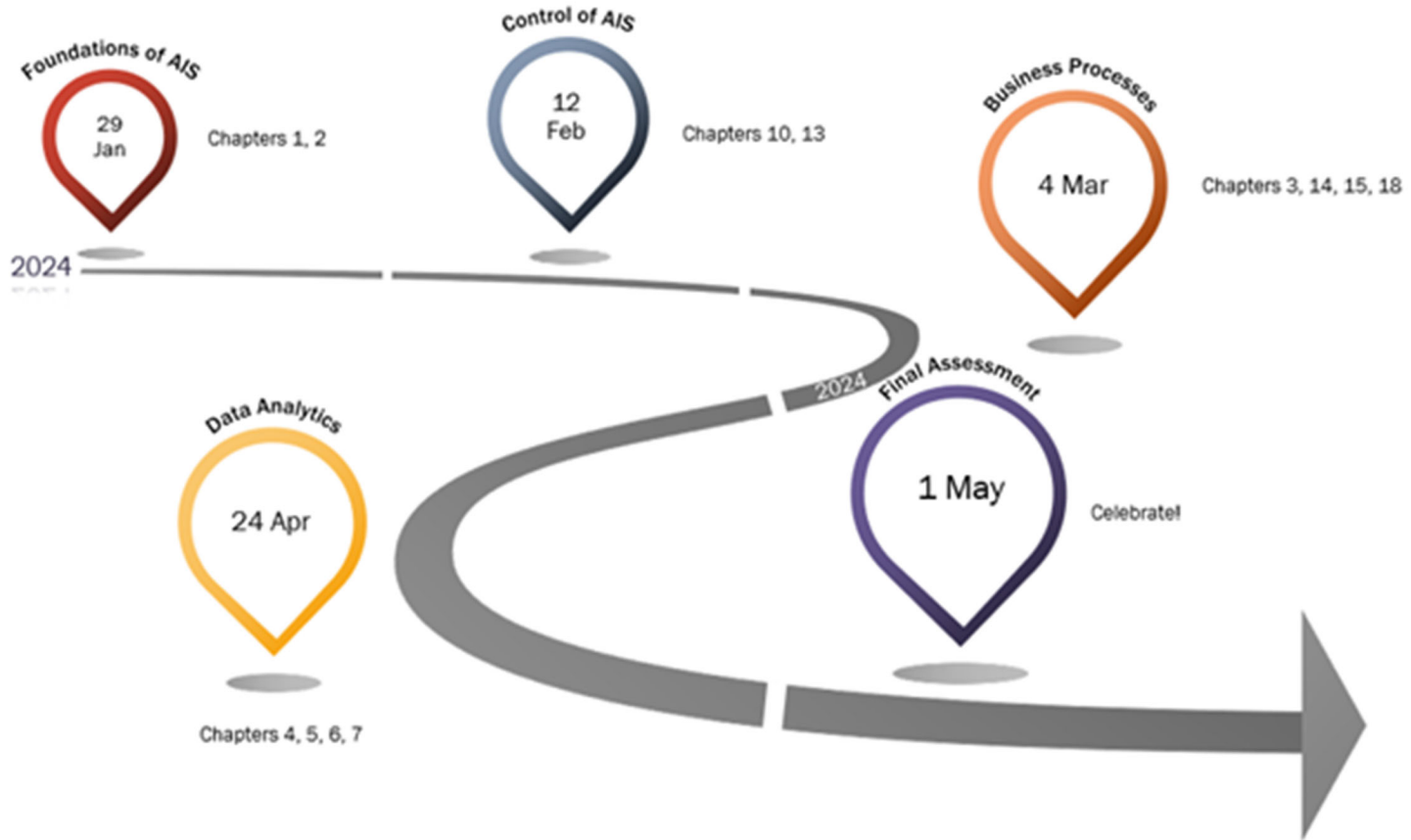
- [Student Resources](#)

Resources available to UT Tyler Students:

- [University Policies and Information](#)

TENTATIVE Acct 4391 Spring 2024 Schedule

Your Journey Through The Course



Specific chapter assignments for Revel, including reading and chapter questions, are found on Canvas in individual modules that identify any online and/or in-class work to be completed, and is subject to change by the instructor.

WEEK	DAY	DATE	Romney	QuickBooks Online	QuickBooks Assignment	Other Activities & Assignments*	
Conceptual Foundations of Accounting Information Systems							
1	Mon	1/15		School Closed - MLK Holiday			
	Wed	1/17	CH 1	Introduction and Accounting Information Systems: An Overview	CH 1 Getting Started with QuickBooks Online	Setting up your QuickBooks Online	Intro to Revel and eLab/QuickBooks
2	Mon	1/22	CH 1			Complete Ch 1	
	Wed	1/24	CH 2	Overview of Transaction Processing & ERP Systems	CH 2 Setting up a New Company	RYS 2-1, 2-2, 2-3	
	Mon	1/29	CH 2			AYS 2-1 Chart of Accounts (Graded)	Census Date - deadline for all 15-Week session registrations and schedule changes
Control of Accounting Information Systems							
	Wed	1/31	CH 10	Control and Accounting Information Systems		AYS 2-2 Products and Services List (Graded) AYS 2-3 Ending Chart of Accounts (Graded)	
4	Mon	2/5	CH 10				
	Wed	2/7	CH 13	Processing Integrity and Availability Controls	CH 3 Working with Customers		

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Other Activities & Assignments*	
5	Mon	2/12	CH 13			RYS 3-1 RYS 3-2 RYS 3-3		
Accounting Information Systems Applications								
	Wed	2/14	CH 3	System Documentation Techniques		AYS 3-1 AYS 3-2 AYS 3-3 (Graded)		
6	Mon	2/19	CH 14	The Revenue Cycle: Sales to Cash Collections	CH 4 Working With Vendors			
	Wed	2/21	CH 14			RYS 4-1 RYS 4-2 RYS 4-3 RYS 4-4		
7	Mon	2/26	CH 15	The Expenditure Cycle: Purchasing to Cash Disbursements		AYS 4-1 AYS 4-2		
	Wed	2/28	CH15			AYS 4-3 Aging (Graded) AYS 4-3 Vendor Bal (Graded) AYS 4-3 Trans List (Graded)		
8	Mon	3/4	CH18	General Ledger and Reporting System				
	Wed	6-Mar	Mid-Term Assessment					
9	Mon	3/11	Spring Break					
	Wed	3/13	Spring Break					
Data Analytics								

WEEK	DAY	DATE	Romney		QuickBooks Online	QuickBooks Assignment	Other Activities & Assignments*	
	Mon	3/18	CH 5	Introduction to Data Analytics in Accounting			Introduce Excel Data Analytics Case	
	Wed	3/20	CH 5					
10	Mon	3/25	CH6	Transforming Data			Last Day to Withdraw	
	Wed	3/27	CH6				Excel Data Analytics Case Due	
11	Mon	4/1	CH6					
	Wed	4/3	CH 4	Relational Databases			Introduce MySQL	
12	Mon	4/8	CH 4					
	Wed	4/10	CH 4				MySQL due	
13	Mon	4/15	CH 4					
	Wed	4/17	Ch 7	Data Analysis and Presentation			Introduce Power BI Data Analytics Case	
14	Mon	4/22	Ch 7					
	Wed	4/24	Ch 7				Power BI Data Analytics Case Due	
15	Wed	Wednesday, May 1 2:45 p.m.- 4:45 p.m.	Final Assessment					

"I find that the harder I work, the more luck I seem to have."

-- Thomas Jefferson