

ACCT 4491 - ACCOUNTING INFORMATION SYSTEMS Section 001

Term: Spring 2025

Professor: David Marks

Office Phone: 903-565-5547

Email: dmarks@UTTyler.edu

Office Hours:

- **MW:** 10:00am – 11:00am; 1:00pm – 2:00pm
- **TuTh:** 3:45pm – 4:45pm
- **F:** online by appointment, only:
 - Please make an appointment for online **via link, below**, at least 12 hours in advance to ensure availability.

 [Book time to meet with me](#)

A Microsoft Teams link will be provided in appointment confirmation.

Office hours are open times where you may stop by without an appointment. Be aware that there may be others that come by at the same time. I will do my best to accommodate everyone.

If that does not fit your schedule, I am open to seeing what time would work for you. Please reach out to me through Canvas.

Preferred Means of Communication

In an effort to ensure that I can respond to your needs promptly and efficiently,

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

Course Overview

An introduction to AIS conceptual foundations, applicable control frameworks, business process applications, internal controls, and Data Analytics. Current technology such as Microsoft Excel, database tools, data visualization tools, and documentation tools are utilized.

Prerequisite

COSC 1307 and ACCT 3312 with a grade of C or better, or concurrent enrollment in ACCT 3312.

Corequisite

COSC 1307 and ACCT 3312 with a grade of C or better, or concurrent enrollment in ACCT 3312.

Student Learning Outcomes

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:

- Describe the conceptual foundations of accounting information systems;
- Illustrate how accounting information systems relate to financial reporting and decision making within organizations;
- Explain the terminology, components, processes, reports, documents, and procedures inherent in accounting information systems;
- Create financial reporting using current accounting information systems;
- Evaluate the internal controls necessary for adequate accounting information systems;
- Examine common business cycles, including the flow of data through these cycles and the related risks and controls;
- Prepare analytical reports using a variety of tools including, but not limited to, relational databases, spreadsheet software, and data visualization.



"We are neither hunters nor gatherers. We are accountants."

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Required Textbooks and Readings

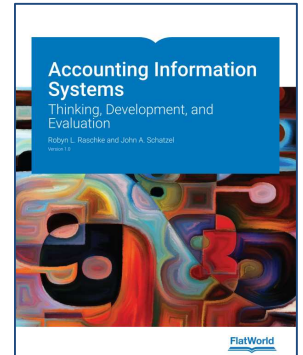
Please read the following purchase options carefully. A student of this institution is not under any obligation to purchase a textbook from a university-affiliated bookstore. The same textbook may be also available from an independent retailer, including an online retailer.

Two (2) Required Course Materials:

1. **Accounting Information Systems: Thinking, Development, and Evaluation v1.0**, Robyn L. Raschke and John A. Schatzel for this course. I will assign reading, writing, quiz, and other homework activities in FlatWorld.

This will give you access to the **FlatWorld Homework** platform and the **e-Text**. While access to FlatWorld is required, the printed version of this text is optional - see purchasing options below.

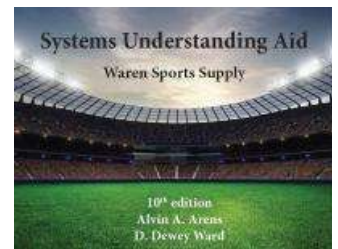
- **Option #1:** Online access from publisher (least expensive option):
<https://students.flatworldknowledge.com/course/2610955>
 - **Multiple purchase options**
 1. **Online Access is required.**
- **Option #2:** Purchase digital pass from the campus bookstore.
 - ISBN 978-1-4533-9696-4



For help using the FlatWorld platform, click below or email support@flatworld.com).

Click: [FlatWorld Support](#)

2. **Systems Understanding Aid 10th edition (SUA 10TH)**
 - **978-0-912503-75-2**
 - Suggested Retail \$76.00 (bookstore price may differ).
 - Physical Package Only
 - Online store: <http://armondalton.directfrompublisher.com/>



If you purchase direct, you will get the Suggested Retail price but also need to pay shipping. **Do not buy the eSUA (electronic SUA);** it is not interchangeable.

Special Course Notes:

Canvas Mobile App

Canvas has created Canvas Student to help students access their courses while they 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, then 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, then tap Login.
5. On the verification page, tap Log In.

Your Canvas dashboard will open.

Course Structure

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, which includes a lab. The class meets twice per week in an in-person lecture format.



- Zoom may be provided as a courtesy for review purposes and is not a substitute for being present in class.

Competencies developed and/or demonstrated in this course.

- **Computer-Based Skills (in class and/or in Lab)**
 - **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 is project-oriented and students will 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:** Employers demand employees that when given a task, be self-motivated to learn what is necessary to successfully complete the task.

Question Everything...

- 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.



Tips for Success in this Course

- **Read the chapters BEFORE class for that subject.**
- **Participate.** I invite you to actively engage.
 - ask questions,
 - talk about the course content with your classmates.

- You can learn a great deal from discussing ideas and perspectives with your peers and professor.
 - Participation can also help you articulate your thoughts and develop critical thinking skills.
- **Manage your time.** I get it—students usually juggle a lot, and I know you've got commitments beyond this class. Still, doing your best often means carving out enough dedicated time for coursework.
 - Schedule specific blocks of time and ensure you have enough room to finish assignments, allowing extra space for any tech issues that might pop up.
- **Login regularly.** I recommend that you log in to Canvas daily to view announcements, discussion posts and replies to your posts.
- **Do not fall behind.** This class moves at a quick pace and each week builds on the previous class content. If you feel you are starting to fall behind, check in with me as soon as possible so we can troubleshoot together. It will be hard to keep up with the course content if you fall behind in work.
- **Use Canvas notification settings.** Pro tip! Canvas can ensure you receive timely notifications in your email or via text. Be sure to enable notifications to be sent instantly or daily. ([Canvas Notification Guide](#))
- **Ask for help if needed.** If you are struggling with a course concept, reach out to me or your classmates for support.

Graded Course Requirements

Homework Assignments

- The purpose of the homework is to provide you with the needed practice to master the concepts. The homework will be comprised of reading, watching related videos, exercises, and problems.
- Homework assignments and related detailed information 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 via Canvas announcement at least one week prior to due date.
- I **may** allow late submissions for homework, up until the test date for that section, for a valid and verifiable reason, and at the discretion of the instructor.
- You will have 2 chances to answer questions in each module and chapter quiz in FlatWorld.
- Give it some thought before you answer the question. It is highly recommended that if you miss the first attempt, go back and review the related concepts before you make the second.

Exams

- There will be three (3) semester exams.
 - EXAM 1 (Ch 1,2,5,8)
 - EXAM 2 (Ch 9,10,11,12,15)
 - EXAM 3 (Ch 3, EY Analytics Mindset, Relational Databases, ETL, DA&P, Writing Analysis)
- **You will not be permitted to use a cellphone or take bathroom breaks. Please prepare accordingly.**

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

- **Systems Understanding Aid (SUA):** A comprehensive manual accounting practice set that includes flowcharts, documents and internal controls. Uses a hands-on approach to help students understand basic business documents and visualize information flow in the accounting process.

- **QuickBooks Case:** Students set up a small business accounting information system from scratch using a free copy of QuickBooks Online. The overall learning objectives are:
 - Introduction to basic features in QuickBooks and how they apply to best practice bookkeeping principles.
 - How to effectively and efficiently use QuickBooks to manage daily bookkeeping tasks and develop an understanding of how the data is entered, processed and reviewed.
 - How to customize QuickBooks to meet the specific needs of a business.
- **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
- **MySQL Case:** 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.
- **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

¹KAT 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.



Classroom Policies and Expectations

- Attendance:
 - As one of the U.S. Department of Education regulations, faculty must complete an attendance roster. This allows UT Tyler's Financial Aid and Scholarship Office to verify that students comply with the federal requirement related to attendance,
 - Is a critical indicator of student success.
 - You will understand and absorb the material better if you are prepared and participate in each class period.

- When assigning a student a grade of F, faculty must report the last date a student attended their class based on evidence such as attendance taken, a test, homework completed, 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.
- You are expected to show up to class on time.
 - While there may be situations beyond your control, habitual and disruptive tardiness is not only unprofessional, it demonstrates a lack of respect for the instructor and your fellow classmates.
 - If you find yourself late to class, please be as quiet as possible when entering the class.
- Courtesy to the instructor and fellow students is expected. Open discussion is encouraged but derogatory remarks and profanity will not be tolerated in the classroom.
- Any plagiarism or other form of cheating will be dealt with severely under relevant University policies.
- Artificial Intelligence (AI): UT Tyler is committed to exploring and using artificial intelligence (AI) tools as appropriate for the discipline and task undertaken. We encourage discussing AI tools' ethical, societal, philosophical, and disciplinary implications. All uses of AI should be acknowledged as this aligns with our commitment to honor and integrity, as noted in UT Tyler's Honor Code. Faculty and students must not use protected information, data, or copyrighted materials when using any AI tool. Additionally, users should be aware that AI tools rely on predictive models to generate content that may appear correct but is sometimes shown to be incomplete, inaccurate, taken without attribution from other sources, and/or biased. Consequently, an AI tool should not be considered a substitute for traditional approaches to research. You are ultimately responsible for the quality and content of the information you submit. Misusing AI tools that violate the guidelines specified for this course (see below) is considered a breach of academic integrity. The student will be subject to disciplinary actions as outlined in UT Tyler's Academic Integrity Policy. For this course,
 - 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).
- **Student Accessibility and Resources (SAR):** If you have an ongoing medical issue that you feel grants you an exception to classroom policies, contact the **Student Accessibility and Resources (SAR)** office to complete the necessary paperwork.
 - Without the necessary information and supporting documentation that qualifies the student for unique accommodations, no exceptions will be granted.
 - See Canvas page for ***Student Resources and University Policies and Information***



Grading Structure

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Assignment	Percent of grade	Points	Grading Scale:	
Homework* @	20.00%	200.0	100 – 90%	A
Systems Understanding Aid (SUA)	10.00%	100.0	89.99 – 80%	B
QuickBooks Case	7.00%	70.0	79.99 – 70%	C
Excel Data Analytics Project	7.00%	70.0	69.99 – 60%	D
MySQL Project	5.50%	55.0	<60%	F
PowerBI Data Analytics Project	5.50%	55.0		
3 Exams	45.00%	450.0		
Total	100.00%	1,000.0		

* - based on % of total pts earned

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

Students are expected to keep track of their performance throughout the semester and seek guidance from available sources (including the instructor) if their performance drops below satisfactory levels.

All grades will all be maintained in the Canvas gradebook. No grade will be released by phone or email. Final letter grades will be posted in Canvas once the semester is complete.

Late Work and Make-Up Exams:

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.
 - The SAR office may help in this regard.

All assignments must be completed on or before 11:59pm on the due dates. Late assignments may be allowed with a penalty for late work, unless there are emergency situations and documentation is provided (e.g., doctor's note, subpoena, accident report, etc.).

If you need an extension on the homework, let me know before the due date. Please do not wait until the last minute to request an extension.

See **Student Accessibility and Resources (SAR)** under **Classroom Policies and Expectations** for information regarding accommodations related to sustained issues affecting completion of required work.

Student Resources and University Policies and Information:

Links to Student Resources and University Policies and Information are available in the Canvas module, "UT Tyler Syllabus Module".

Student and Professional Organizations

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 of 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 member-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.



Important Dates:

- **Monday, Jan 20: Martin Luther King Jr. Holiday**
- **Monday, Jan 27: Census Date;** deadline for all 15-Week session registrations and schedule changes
- **Mon-Sat, Mar 17-22: Spring Break**
- **Monday, Mar 31: Last Day to Withdraw**

Calendar of Topics, Readings, and Due Dates

Note: This is a tentative schedule, and subject to change as necessary – monitor the course page for current deadlines. In the unlikely event of a prolonged university closing, or an extended absence from the university, adjustments to the course schedule, deadlines, and assignments will be made based on the duration of the closing and the specific dates missed.

DAY	Begin DATE	HW Due DATE	CHAPTER	Projects
Mon	13-Jan	14-Jan	Class Intro CH 01. System Basics	
Wed	15-Jan	26-Jan	CH 2 - AIS Structure and the Flow of Information	
Mon	20-Jan	26-Jan	Martin Luther King Jr. Holiday	
Wed	22-Jan	26-Jan	CH 2	<p>SUA: You are following Option 2 (Chronological) on page 11 of the Instructions & Flowcharts. Read it carefully. Read Introductory information, pages 3-12, and 17. Scan through the Journals and Ledgers as well as all documents in the Documents Folder.</p> <p>Review transactions list A (blue Document No. 1)</p> <p>Review Sections II and III of the Instructions & Flowcharts book (pages 6-15) before beginning the project</p>
Mon	27-Jan	2-Feb	CH 5 - Documenting the Accounting Information Systems	<p>Complete the seven-step process for recording a transaction on pages 11 and 12 for all transactions on the transactions list through December 22. Complete all related documents.</p> <p>Census Date - deadline for all 15-Week session registrations and schedule changes</p>
Wed	29-Jan	2-Feb	CH 5	Complete the seven-step process for recording a transaction on pages 11 and 12 for all remaining transactions on the transactions list through December 31.
Mon	3-Feb	9-Feb	CH 8 - Enterprise Resource Planning Systems Implementation	Complete all seven of WAREN'S MONTH-END PROCEDURES on pages 12 and 13.

DAY	Begin DATE	HW Due DATE	CHAPTER	Projects
Wed	5-Feb	11-Feb	Exam - Chapters 1, 2, 5, 8	
Mon	10-Feb	16-Feb	CH 9 - Internal Control Environment	Complete all seven of WAREN'S YEAR-END PROCEDURES on pages 14 and 15.
Wed	12-Feb	18-Feb	CH 9	
Mon	17-Feb	23-Feb	CH 10 - IT Security and Controls	Do WRAPPING UP on page 15.
Wed	19-Feb	25-Feb	CH 10	SUA Due
Mon	24-Feb	2-Mar	CH 11 - Expenditure Cycle and Controls	QuickBooks Start
Wed	26-Feb	4-Mar	CH 11	
Mon	3-Mar	9-Mar	CH 12 - The Revenue Cycle	
Wed	5-Mar	11-Mar	CH 12	
Mon	10-Mar	16-Mar	CH15 - Financial Reporting	
Wed	12-Mar	18-Mar	Exam - Chapters 9, 10, 11, 12, 15	
Mon	17-Mar	23-Mar	Spring Break	
Wed	19-Mar	25-Mar	Spring Break	
Mon	24-Mar	30-Mar	CH 3 - The Data Analytic Cycle	
Wed	26-Mar	1-Apr	CH 3	QuickBooks Due
Mon	31-Mar	6-Apr	Relational Databases	Last Day to Withdraw Intro MySQL
Wed	2-Apr	8-Apr	Relational Databases EY Analytics Mindset	MySQL Due
Mon	7-Apr	13-Apr	ETL Process	Excel Case Start
Wed	9-Apr	15-Apr	ETL Process	
Mon	14-Apr	20-Apr	ETL Process	Excel Case Due
Wed	16-Apr	22-Apr	Data Analysis and Presentation (DA&P)	Power BI Case Start
Mon	21-Apr	27-Apr	DA&P	Power BI Case Due
Wed	23-Apr	29-Apr	Writing Analysis in Business English	Writeup Due
Mon Or Wed	28-Apr Or 30-Apr		Final - Chapter 3, EY, ETL, DA&P, Writing Analysis	Exact date and time to be determined.

"Luck Is What Happens When Preparation Meets Opportunity" Seneca