

2015

# ACCT 304-01-02 Accounting Information Systems

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## Recommended Citation

Cockrell, R. Cameron, "ACCT 304-01-02 Accounting Information Systems" (2015). *Accountancy Syllabi Fall 2015*. Paper 7.  
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Accounting Information Systems: ACCT 304  
Course Syllabus

Fall 2015  
Section 01: 1:00-2:15 TR  
Section 02: 4:00-5:15 TR  
Room: Smith 249 (S01) / 250 (S02)  
Office Hours: T 2:15-4:00, W 9:30-Noon,  
                  Thr. 9:30-11:00

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**Resources:**

**Textbook:** Romney & Steinbart. 2015. Accounting Information Systems. 13<sup>th</sup> ed. Prentice Hall. ISBN: 9780133428537

**Secondary book:** Friedman. The World is Flat: A Brief History of the Twenty-first Century. 978-0312425074 (Note: You do not have to purchase this book, but you are required to read the first 4 chapters for class)

**Canvas:** Additional resources including textbook slides are made available online

**Purpose:** Per the University Catalog – The primary focus of this course is illustration of how technology enables key accounting activities. A business process approach is used to illustrate how information flows through an organization and its effect on information system integration risk and internal control. Students learn how to document, evaluate and analyze enterprise based systems.

**WCB Mission Statement:** The College educates students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition.

**Values:** The following is a list of values that I expect in and out of the classroom. These are meant as guidelines, not as an exhaustive list of suggested behavior:

- *Academic Honesty* – I absolutely will not tolerate cheating. I demand myself to be as fair as possible. Part of that fairness is creating a level playing field. If somebody cheats, an unfair edge is gained relative to other students in the course. I simply will not tolerate that. Penalties may range from a zero on an assignment, to a grade of F in the course, to expulsion from Xavier University. See the relevant section of the student handbook for details on Xavier's Academic Honesty policy at <http://www.xavier.edu/student-integrity/documents/studenthandbook.pdf>.
- *Contribute* – Some courses are more suited to discussion, and others to lecture. I try to mix it up, so that ACCT 304 does not become a lecture only course. To this end, I need your help. I expect students to contribute their thoughts and opinions. I have learned in my academic and professional career that you actually learn more when you contribute.
- *Open Communication with me* – If my teaching style, the course material, or some other facet of the course has you feeling down, you need to tell me. I cannot fix what I do not know is broken. While I cannot take certain measures (i.e. making the tests easy) I might be able to adapt or explain something in a different way that helps you.

- *Do the Work* – Plan to spend at least three hours outside of class for every one hour spent in class. You paid good money for your textbook - read it! A recipe for ACCT 304 success = reading + doing the homework + coming to class prepared and contributing. Add in a little bit of studying before the exams, and you are on the way to accounting glory. *If you do not do all of these things, do not expect a good grade in this course.*

**Attendance:** If you have an excused absence that you know about in advance (i.e. official XU academics or athletics, etc...) you must notify me ahead of the absence. Do not expect arrangements to be made for which I am not officially obligated by the University. I will not allow missing a test to become an advantage in any way. Therefore, anybody missing a test will make it up on the same date, to be determined later in the semester (after the last midterm exam)

**Professionalism:** For many students, this is their first true business course. It is important that you be able to interact in a professional manner. Some examples of “unprofessional behavior” ranging from ambiguous to obvious include:

- reading the paper or sleeping during class
- using a laptop or smartphone to surf the web, text, check email, etc... during class
- infrequent participation in class discussion / lack of preparation in class discussion
- cell phone ringing in class
- *anything* that distracts other students in the class
- excessive absences
- asking what score you need to get a certain grade (this is like asking your boss “what is the minimum amount of work I need to do to get a raise or promotion?”)
- asking “is this going to be on the test?”
- abuse of email communication or missing a scheduled appointment

***I reserve the right to reduce your grade by up to 70 points for unprofessional behavior in this course.***

**Grading:**

|                             |            |                   |
|-----------------------------|------------|-------------------|
| Exams (3 @ 140 points each) | 60%        | 420 points        |
| Projects                    | 25%        | 175 points        |
| <u>Other Activities</u>     | <u>15%</u> | <u>105 points</u> |
| Total                       | 100%       | 700 points        |

The following grading scale determines your grade:

|    |                      |    |                   |
|----|----------------------|----|-------------------|
| A  | 651 points and above | C  | 511 to 538 points |
| A- | 630 to 650 points    | C- | 490 to 510 points |
| B+ | 609 to 629 points    | D+ | 469 to 489 points |
| B  | 581 to 608 points    | D  | 420 to 468 points |
| B- | 560 to 580 points    | F  | Below 420 points  |
| C+ | 539 to 559 points    |    |                   |

There is no curve or extra credit as we go. I may adjust points at the end of the semester to your benefit, but do not count on it. Any adjustments would work in your favor.

**Disabilities:** It is my goal that this class be an accessible and welcoming experience for all students. If you are a student with a disability who may have trouble participating or effectively demonstrating learning in this course, contact me to arrange an appointment to share your Accommodation Letters from Disability Services and to discuss your needs. Disability related information is confidential. If you have not contacted Disability Services (located in the Learning Assistance Center) to arrange accommodations, I encourage you to do so by contacting Cassandra Jones, by phone at 513-745-3280, in person on the Fifth Floor of the Conaton Learning Commons, Room 514, or via e-mail at jonesc20@xavier.edu as soon as possible as accommodations are not retroactive.

### **Teaching Philosophy:**

I believe that my most important role as a teacher is to prepare students for professional work after graduation. In accordance, I believe that it is important to create a safe learning environment, where you feel encouraged to ask questions and learn, while balancing a professional environment that establishes the business-world expectations that future employers expect of new hires. As such, my approach is to take on a role that falls somewhere between teacher and manager.

In taking this approach, I try to shift the source of your motivation from external to internal. Getting student buy-in for why this course is important is more valuable than forcing students to focus through threats of punishment. By setting up an atmosphere of trust, and showing students how passionate I am about teaching, I believe I get the most out of my students. I try to change their focus from grades to learning. I draw parallels between my expectations, and their future managers' expectations. By listening to their concerns, and explaining why I do everything I do, I believe my students are more willing to accept doing the work I require of them – and in fact do higher quality work as a result.

Finally, I believe that varying the structure of the course is important as well. There are going to be students who have different learning styles. I believe that by mixing in lecture, discussion, in-class active learning, problem solving, and other methods, that students stay more focused, and interested in the material I teach. I always stress that I am there to help them learn. I take pride in doing whatever I can to build trust with my students, and show them that they are my primary concern every time I am in the classroom.

**Exams:** There will be multiple midterm examinations over the course of the semester. If you miss an exam, you must have an excused absence. You must communicate your absence ahead of time. If it is medically related, you need to provide a doctor's note stating that you were ill or unable to attend class on the exact date of the exam. If you meet these conditions, you will have an opportunity to make up your exam grade. I will choose your make-up exam date. If you miss a midterm, your make-up date will likely be toward the end of the semester. If it is the final exam, it will be at a time that is convenient for me. If your exam absence is unexcused, you will receive a zero for that exam grade. See the Exam Policies page at the end of the syllabus for a list of policies.

**Final Exam:** A comprehensive final exam will be given during the assigned final exam period. The exam will cover all course material from beginning to end.

- Section 01: Final Exam is 10:30 – 12:20 Thursday, December 17<sup>th</sup>
- Section 02: Final Exam is 4:00 – 5:50 Tuesday, December 15<sup>th</sup>

**Projects:** I will provide more details about these projects during the semester. Some of this work will be graded on an individual basis, and some on a group basis. The objective of the final group project is to study the strategic use of information systems by the accounting profession. The deliverables for this project include an annotated bibliography and an in-class group presentation. Again, additional information regarding the project will be provided later in the semester.

**Other Activities:** Consist of quizzes, exercises, and brief reports. For those students whom qualify, this segment also captures the ETS score.

**Williams College of Business ETS Test:** This only applies to students who have already taken Audit, but who have not yet taken the ETS test. For those students, the ETS represents 70 points of their Other Activities grade.

The Educational Testing Service (ETS) Test will be administered to all students enrolled in the WCB capstone courses this semester. The purpose of this exam is to provide an assessment of Xavier's core business program and benchmark against other universities. The exam is widely used on a national basis, and is a course requirement for all Capstone students in the WCB. The college-wide test results will help us understand if there are improvement opportunities within the core business curriculum. Continuously improving the core business curriculum strengthens the reputation of Xavier University. Consequently, the results of this test are important to you and to Xavier.

Students will take the Major Field Test from the ETS, which covers all areas of business, including accounting, economics, finance, quantitative business analysis, information systems, management, marketing, and legal and social environment. The registration process for this semester will be discussed later in the semester. For those students who have taken Audit, but not yet taken the ETS test, failure to take the ETS Test will result in a 10% reduction in your course grade.

**WCB Goals:**

Critical Thinking - Students will be able to think logically, reason quantitatively, and utilize appropriate analytical techniques and technology when evaluating and making decisions. Students use business documentation tools to document and evaluate business processes, document flows, and database designs. Students also use case analyses to identify and assess enterprise-wide risks and recommend appropriate risk response strategies.

Effective Written and Oral Communication - Students will be able to organize, support and communicate ideas clearly and effectively, employ multiple mediums of communication (e.g., written, oral and visual), and adapt communication to audience, context or purpose. Students participate in several group activities designed to enhance their oral communication skills, including an in-class group presentation and a group video project.

Ethics and Social Responsibility - Students will be able to recognize ethical issues, discern moral implications of decision-making, and be prepared, and willing, to serve as responsible and professional members of society. Students will reflect upon and document their perspectives on ethical issues through case analyses.

**Disclaimer:** All policies discussed herein are subject to the official University Regulations. If there is a discrepancy between any of my policies and the official Xavier University policies, then the official XU policies shall reign.

*(Schedule below – it is subject to change)*

| Week | TOPIC  |
|------|--|
| 1    | Orientation, AIS: An Overview  |
| 2    | Overview of Transaction Processing & ERP Systems   |
| 3    | Systems Documentation Techniques   |
| 4    | Relational Databases   |
| 5    | Exam 1   |
| 6    | The World is Flat  |
| 7    | Computer Fraud   |
| 8    | Computer Fraud and Abuse Techniques  |
| 9    | Controls for IS  |
| 10   | Confidentiality and Privacy Controls   |
| 11   | Exam 2   |
| 12   | The Revenue Cycle: Sales to Cash Collections / The Expenditure Cycle: Purchasing to Cash Disbursements |
| 13   | The HR and Payroll Cycle   |
| 14   | GL and Reporting System  |
| 15   | Final Group Projects   |
| 16   | Exam 3   |

Important Dates (Tentative)

- Exam 1 – Thursday, October 1<sup>st</sup>
- Exam 2 – Thursday, November 12<sup>th</sup>
- Final Group Project – Week of Dec. 7<sup>th</sup>
- Final Exam – Tues Dec. 15<sup>th</sup> (S02) / Thur. Dec. 17<sup>th</sup> (S01)

