



Center of Excellence - Business
Department Chair - Dr. Marina Grau
Program Coordinator – John Templeton

Course Syllabus

Accounting Information Systems (AIS) ACNT 2332-0002

Semester-

Spring 2016 - CRN (Course Reference Number) 92049

Instructor Contact Information-

Instructor: Thomas A. Jackson, CPA
Telephone: Cell - (713) 557-2218
Text: (713) 557-2218
Email: thomas.jackson1@hccs.edu

Instructor Learning Web Homepage: From the HCCS homepage, select the Southwest College tab, then choose “The Learning Web.” Under the Faculty tab use the Faculty Search feature by typing in your instructor’s first and/or last name (Thomas or Jackson). The system will then display a listing of those instructors meeting your selection criteria. Select the appropriate instructor to access his/her homepage. You will find a copy of the syllabus and other pertinent information there.

Instructor Office Location and Hours-

West Loop Center – 5:00 pm – 6:15 pm Monday
Room C-256
Stafford Learning Hub – 10:00 am – 10:45 am Tuesday and Thursday
Room 208 Appointments are available at other times by appointment.

Course Location/Times-

Houston Community College – West Loop Center – Room C246 – Monday, 06:30 – 9:30 pm

Course Semester Credit Hours-

Credit Hours 3.00
Lecture Hours 3.00

Total Course Contact Hours – 48

Course Length - 16 Weeks

Census Date – Monday, February 01, 2016 9:30 pm (You must have attended class and signed in confirming your attendance by this time to maintain your enrollment status in the course)

Type of Instruction and Method

Face to Face Lecture - Eagle Online (Gradebook)

Web Enhanced – McGraw-Hill Education

Course Description-

The primary goal of this course is to provide students with basic study of the role of accounting information systems and related subsystems, including data collection, retrieval, manipulation, filtering and sorting of data.

Course Prerequisite(s)-

- ACCT 2302 (Principles of Managerial Accounting)

Frequent Requisites

- College Level Reading
- College Level Mathematics
- College Level Writing

Academic Discipline/CTE Program Learning Outcomes-

1. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms and compliance work.
2. Students will demonstrate complete understanding of the complete accounting cycle.
3. Students will be able to prepare financial statements and tax returns utilizing computerized software packages, ie. Turbo Tax, Peachtree, and/or Quick Books.
4. Students will be able to reconcile and verify account balances, audit for internal control, and prepare financial statements.

Academic Discipline/CTE Program Learning Objectives-

1. Students will be able to prepare financial statements, perform financial analysis, and prepare reports utilizing computerized software packages and/or commonly used spreadsheet software programs, i.e. Microsoft Excel
2. Students will be able to read, listen, speak, and write proficiently in preparation for presentations with clients, accounting firms, and other financial individuals.
3. Students will demonstrate an understanding of managerial accounting and its impact on the operations of an entity.

Course Student Learning Outcomes (SLO) –

1. Show understanding of relevant concepts from both management and information systems.
2. Prepare and interpret graphic representations of the AIS.

3. Show understanding of the role IT can play in the accounting information system.
4. Explore a fundamental, comprehensive set of business processes.
5. Connect AIS to other areas of accounting and business.

Course Learning Objectives –

Show understanding of relevant concepts from both management and information systems.

1. Compare and contrast AIS with other areas of study in accounting.
2. Describe common chart of accounts coding systems.
3. Critique existing internal control systems and design effective internal controls.
4. Apply all three – ERM, BPM, and expectancy theory – topics within the context of accounting information systems. E
5. Explain factors managers should consider when choosing IT for an AIS.

Prepare and interpret graphic representations of the AIS.

1. Discuss ways flowcharts impact the design, implementation, and evaluation of accounting information systems.
2. Discuss ways DFDs are used in AIS work.
3. Use a REA model to design a relational database for an event-driven AIS.

Show understanding of the role IT can play in the accounting information system.

1. Define the following terms as they relate to XBRL: extensible, specification, taxonomy, namespace, and instance document.
2. List and discuss steps associated with successful ERP implementations.
3. Explain how Control Objectives for Information and Related Technology (CoBIT) can be used to strengthen internal controls against computer crime.

Explore a fundamental, comprehensive set of business processes.

1. Develop and interpret Sales/Collection process-related systems documentation.
2. Develop and interpret Acquisition/Payment process-related systems documentation.
3. Develop and interpret other process-related systems documentation.

Connect AIS to other areas of accounting and business.

1. Describe and apply Wolcott and Lynch's Steps for Better Thinking.
2. Explain how to resolve ethical dilemmas.
3. Discuss the basic steps associated with a financial statement audit

SCANS (Secretary's Commission for Achieving Necessary Skills)

The Secretary's Commission on Achieving Necessary Skills (SCANS) from the U.S. Department of Labor was asked to examine the demands of the workplace and whether our students are capable of meeting those demands. Specifically, the Commission was directed to advise the Secretary on the level of skills required to enter employment. In carrying out this charge, the Commission was asked to do the following:

- Define the skills needed for employment
- Propose acceptable levels of proficiency
- Suggest effective ways to assess proficiency, and

- Develop a dissemination strategy for the nation’s schools, businesses, and homes

SCANS research verifies that what we call *workplace know-how* defines effective job performance today.

This know-how has two elements: *competencies* and a *foundation*. This report identifies five competencies and a three-part foundation of skills and personal qualities that lie at the heart of job performance. These eight requirements are essential preparation for all students, whether they go directly to work or plan further education. Thus, the competencies and the foundation should be taught and understood in an integrated fashion that reflects the workplace *contexts* in which they are applied.

| Workplace Competencies | Foundation Skills |
|--|--|
| <p>Resources: allocating time, money, materials, space, staff</p> <p>Interpersonal Skills: working on teams, teaching others, serving customers, leading, negotiating, and working well with people from culturally diverse backgrounds</p> <p>Information: acquiring and evaluating data, organizing and maintaining files, interpreting and communicating, and using computers to process information</p> <p>Systems: understanding social, organizational, and technological systems, monitoring and correcting performances, and designing or improving systems</p> <p>Technology: selecting equipment and tools, applying technology to specific tasks, and maintaining and troubleshooting technologies</p> | <p>Basic Skills: reading, writing, arithmetic and mathematics, speaking and listening</p> <p>Thinking Skills: thinking creatively, making decisions, solving problems, seeing things in the mind’s eye, knowing how to learn, and reasoning</p> <p>Personal Qualities: individual responsibility, self-esteem, sociability, self-management and integrity</p> |

SCANS workplace competencies and foundation skills have been integrated into this course and are exhibited in the SCANS schedule. For additional information about SCANS, go to: <http://wdr.doleta.gov/scans/teaching/>

Course Calendar and Student Assignments-

The assignment schedule detailed in the attachment will be our road-map throughout this course. Any modifications to or deviations from this schedule will be announced in Eagle Online.

Student Assignments-

Students will use tax formula framework and relate to 1040 form

- Papers
- Projects
- Portfolios

Students will calculate gross income, deduction, and losses

- Papers

Projects
Portfolios

Students will use basic tax model for dispositions of property

Papers
Projects
Portfolios

Student Assessments-

Students will use tax formula framework and relate to 1040 form

Various assigned readings from textbooks
In-class discussions
Oral and written book reviews and discussions
Quizzes/Tests which may include: definitions, matching, multiple choice, true/false, short answer, brief essay.
Group and/or individual projects

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Program Discipline Requirements-

1. EXCEL-Students will work in Microsoft Excel following textbook example formats, labels, and formulas
2. Internet-Students will use the HCC Learning Web, Eagle Online, Respondus Lock-down browser, McGraw-Hill Connect, and HCC LibLine (24/7 Library)
3. Ethics-Students will develop personal values for ethical behavior

| | | |
|---------------------------|-----------------------|----------------------------|
| HCC Grading Scale- | A = 100- 90 | 4 points per semester hour |
| | B = 89 - 80 | 3 points per semester hour |
| | C = 79 - 70 | 2 points per semester hour |
| | D = 69 - 60 | 1 point per semester hour |
| | F = 59 and below | 0 points per semester hour |
| | FX (Ceased Attending) | 0 points per semester hour |
| | W(Withdrawn) | 0 points per semester hour |
| | I (Incomplete) | 0 points per semester hour |

A withdrawal (W) must be initiated by the student. I will assist you in processing a withdrawal if you request. An incomplete (I) will be issued only in unusual circumstances. Each request for an incomplete will be evaluated on the circumstances of the individual situation.

Instructor's Requirements-

Students are expected to read all assigned chapters, complete and submit all assignments on or before their due date, and actively participate in the course.

Accounting is best learned through doing. Therefore, there are homework assignments associated with every chapter in the textbook. This will require a considerable commitment of time and effort on your part.

Your final grade for this course will be based on how well you do in meeting the evaluation requirements listed on your assignment schedule and applying the grading scale which follows.

Instructor Grading Criteria-Performance Evaluation:

| | |
|--|-------------------|
| 17 Chapter Quizzes (15 highest scores) | 225 points |
| Final Examination - Comprehensive | 125 points |
| Class Participation | 25 points |
| Homework | <u>125 points</u> |
| Total | 500 points |

Grading Scale:

| | | |
|-----------|---|---------------------|
| 90 - 100% | A | (450 to 500 points) |
| 80 - 89% | B | (400 to 449 points) |
| 70 - 79% | C | (350 to 399 points) |
| 60 - 69% | D | (300 to 349 points) |
| Below 60% | F | (0 to 299 points) |

Quizzes:

There will be a total of seventeen chapter quizzes. The two lowest scores will be dropped when calculating your course grade. Each of the ten remaining chapter quizzes will have a point value of fifteen (15) points each for a total possible chapter quiz score of two hundred twenty-five (225) points. There will be no make-up quizzes.

Examinations:

The comprehensive final examination will be proctored and will have a value of one hundred twenty-five (125) points. Two time periods will be available for you to take the final examination. Available dates and times will be published as soon as practical but no later than two weeks prior to final examination week. You will be advised by email of the details as they become available.

IMPORTANT INFORMATION ABOUT PROCTORED (SUPERVISED) EXAMINATIONS

The Texas State Board of Public Accountancy requires that all exams be proctored for all accounting classes that are used to fulfill the educational requirement for taking the CPA examination. You can take these exams at any Houston Community College ("HCC") Testing Center location. Students who cannot take the exams at the HCC locations may use an outside preapproved testing center location.

As this course requires proctored examinations, it is the student's responsibility to obtain a proctor. The proctor must be someone in the testing center at a local community college or at a university. The proctor will need to provide a secure testing environment and possibly (depending on the course) a computer with Internet access.

A valid picture ID must be presented to the proctor when taking the exam. All fees associated with proctoring are the responsibility of the student. Examinations will be administered online. A passcode will be sent by sent via fax, email, or US mail directly to the proctor with instructions for administering the exams. This will be done at no cost to the student.

The proctor approval form **MUST** be completed and approved at least 2 weeks prior to the first scheduled exam. For additional questions, you may contact us at: de@hccs.edu

[Proctor Approval Form](#)

Homework:

The attached course calendar details the dates we will cover the various chapters in the text book for this course. For full credit, all homework assignments must be submitted by 11:00 pm on the Sunday evening of the week following the completion of a chapter. The assignments themselves are detailed in Eagle Online. Homework assignments submitted after the due date will be accepted but will only receive partial credit. **DO YOUR HOMEWORK!** It makes a difference.

Opportunity to Earn Extra Credit:

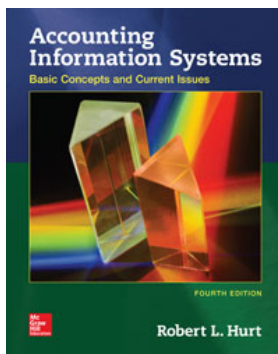
Students will be afforded the opportunity to earn credit over and above the performance criteria detailed above.

EGLS₃-- Evaluation for Greater Learning Student Survey System (Not Applicable for Summer Sessions)

At Houston Community College, we believe that thoughtful student feedback is necessary to improve teaching and learning. During the fall and spring terms at a designated time, you will be asked to participate in an online survey of research-based questions related to instruction. The anonymous results of the survey will be made available to your professors and division chairs for continual improvement of instruction. Look for the survey as part of the Houston Community College Student System online near the end of the term.

Extra credit will be given to those students who participate in the EGLS₃ process. The amount of the credit awarded will be dependent upon the percent of class participation achieved.

Instructional Materials (Required Textbook)-



Text: Accounting Information Systems, Robert L. Hurt 4th.
Edition, McGraw-Hill, Copyright: 2016, Publication Date:
January 16, 2015 - ISBN 9780078025884 &: 0078025885

McGraw-Hill Website –

http://highered.mheducation.com/sites/0078025885/information_center_view0/index.html

Tutoring/Lab Hours:

Details will be posted in The Learning Web during the first week of the term.

HCC Policy Statements –

ADA Services to Students with Disabilities

Any student with a documented disability (e.g. physical, learning, psychiatric, vision, hearing, etc.) who needs to arrange reasonable accommodations must contact the Disabilities Services Office at the respective college at the beginning of each semester. Faculty is authorized to provide only the accommodations requested by the Disability Support Services Office.

Students Rights: Anti-Discrimination

<http://www.hccs.edu/district/students/anti-discrimination/>

<http://www.hccs.edu/district/departments/institutionalequity/title-ix-know-your-rights/>

Title IX of the Education Amendments of 1972 requires that institutions have policies and procedures that protect students' rights with regard to sex/gender discrimination. Information regarding these rights is on the HCC website under Students-Anti-Discrimination. Students who are pregnant and require accommodations should contact any of the ADA Counselors for assistance.

It is important that every student understands and conforms to respectful behavior while at HCC. Sexual misconduct is not condoned and will be addressed promptly. Know your rights and how to avoid these difficult situations.

To learn more, log in to www.edurisksolutions.org. Sign in using your HCC student email account, then go to the button at the top right that says Login and enter your student number.

Sexual Harassment

It is a violation of HCC policy for an employee, agent, or student of the College to engage in

sexual harassment as defined in the Equal Employment Opportunity Commission (EEOC) guidelines. Any student who has a complaint concerning this policy has the opportunity to seek resolution of such a complaint in accordance with procedures set forth in the Student Handbook. Report any complaints immediately to College Administration or call the Institutional Equity & Compliance Office (713) 718-8271.

Academic Honesty

A student who is academically dishonest is, by definition, not showing that the coursework has been learned, and that student is claiming an advantage not available to other students. The instructor is responsible for measuring each student's individual achievements and also for ensuring that all students compete on a level playing field. Thus, in our system, the instructor has teaching, grading, and enforcement roles. You are expected to be familiar with the University's Policy on Academic Honesty, found in the catalog. What that means is, if you are charged with an offense, pleading ignorance of the rules will not help you. Students are responsible for conducting themselves with honor and integrity in fulfilling course requirements. Penalties and/or disciplinary proceedings may be initiated by College System officials against a student accused of scholastic dishonesty. Scholastic dishonesty includes, but is not limited to, cheating on a test, plagiarism, and collusion.

Cheating on a test includes:

- copying from another students' test paper;
- using materials not authorized by the person giving the test;
- collaborating with another student during a test without authorization;
- knowingly using, buying, selling, stealing, transporting, or soliciting in whole or part the contents of a test that has not been administered;
- bribing another person to obtain a test that is to be administered.

Plagiarism means the appropriation of another's work and the unacknowledged incorporation of that work in one's own written work offered for credit.

Collusion means the unauthorized collaboration with another person in preparing work offered for credit.

Possible punishments for academic dishonesty may include a grade of 0 or F in the particular assignment, failure in the course, recommendation for probation, and/or dismissal from the College System. (See the Student Handbook)

HCC Course Withdrawal Policy

If you feel that you cannot complete this course, you will need to withdraw from the course prior to the final date of withdrawal. Before, you withdraw from your course; please take the time to meet with the instructor to discuss why you feel it is necessary to do so. The instructor may be able to provide you with suggestions that would enable you to complete the course. Your success is very important. Beginning in fall 2007, the Texas Legislature passed a law limiting first time entering freshmen to no more than **SIX** total course withdrawals **throughout** their educational career in obtaining a certificate and/or degree.

To help students avoid having to drop/withdraw from any class, HCC has instituted an Early Alert process by which your professor *may* “alert” you and HCC counselors that you might fail a class because of excessive absences and/or poor academic performance. It is your responsibility to visit with your professor or a counselor to learn about what, if any, HCC interventions might be available to assist you – online tutoring, child care, financial aid, job placement, etc. – to stay in class and improve your academic performance.

If you plan on withdrawing from your class, you **MUST** contact a HCC counselor or your professor prior to withdrawing (dropping) the class for approval and this must be done **PRIOR** to the withdrawal deadline to receive a “W” on your transcript. **Final withdrawal deadlines vary each semester and/or depending on class length, please visit the online registration calendars, HCC schedule of classes and catalog, any HCC Registration Office, or any HCC counselor to determine class withdrawal deadlines. **Remember to allow a 24 hour response time when communicating via email and/or telephone with a professor and/or counselor. Do not submit a request to discuss withdrawal options less than a day before the deadline.** If you do not withdraw before the deadline, you will receive the grade that you are making in the class as your final grade.

Incompletes

The grade of “I” (incomplete) is conditional and at the discretion of each instructor. If you receive an “I,” you must arrange with your instructor to complete the course work by the beginning of the following term (excluding Summer). After the deadline, the “I” becomes an “F.”

Repeat Course Fee

The State of Texas encourages students to complete college without having to repeat failed classes. To increase student success, students who repeat the same course more than twice, are required to pay extra tuition. The purpose of this extra tuition fee is to encourage students to pass their courses and to graduate. Effective fall 2006, HCC will charge a higher tuition rate to students registering the third or subsequent time for a course. If you are considering course withdrawal because you are not earning passing grades, confer with your instructor/counselor as early as possible about your study habits, reading and writing homework, test taking skills, attendance, course participation, and opportunities for tutoring or other assistance that might be available.

Classroom and/or Online Behavior

As your instructor and as a student in this class, it is our shared responsibility to develop and maintain a positive learning environment for everyone. Your instructor takes this responsibility seriously and will inform members of the class if their behavior makes it difficult for him/her to carry out this task. As a fellow learner, you are asked to respect the learning needs of your classmates and assist your instructor achieve this critical goal.

Use of Camera and/or Recording Devices

As a student active in the learning community of this course, it is your responsibility to be respectful of the learning atmosphere in your classroom. To show respect of your fellow students and instructor, you will turn off your phone and other electronic devices, and will not use these devices in the classroom unless you receive permission from the instructor.

Use of recording devices, including camera phones and tape recorders, is prohibited in classrooms, laboratories, faculty offices, and other locations where instruction, tutoring, or testing occurs. Students with disabilities who need to use a recording device as a reasonable accommodation should contact the Office for Students with Disabilities for information regarding reasonable accommodations.

Access Student Services Policies

on their Web site:

<http://hccs.edu/student-rights>

HCCS Website:

Our website is: www.hccs.edu

Course Schedule and Assignment Due Dates

| Course Week | Class Date | Chapter | Topics | Chapter Quiz Due Dates & Homework Assignments |
|-------------|------------|----------|---|---|
| 1 | 01/25/16 | 1 | Role and Purpose of Accounting Information Systems (AIS) | Chapter 1 Quiz due 02/07/16 |
| 2 | 02/01/16 | 2 3 | Transaction Processing in the AIS Internal Controls | Chapter 2 Quiz due 02/07/16 |
| 3 | 02/08/16 | 3 4 | Management Concepts | Chapters 3 & 4 Quiz due 02/14/16 |
| 4 | 02/15/16 | | President's Day – No Classes | |
| 5 | 02/22/16 | 5 | Information Systems Concepts | Chapter 5 Quiz due 02/28/16 |
| 6 | 02/29/16 | 6 | Flowcharting | Chapter 6 Quiz due 03/06/16 |
| 7 | 03/07/16 | 7 8 | Data Flow Diagramming REA Modeling | Chapters 7 & 8 Quiz due 03/13/16 |
| 8 | 03/14/16 | 9 | XBRL | Chapter 9 Quiz due 03/20/16 |
| 9 | 03/21/16 | | Spring Break – No Classes | |
| 10 | 03/28/16 | 10 | E-business and Enterprise Resource Planning Systems | Chapter 10 Quiz due 04/03/16 |
| 11 | 04/04/16 | 11 | Computer Crime and Information Technology Security | Chapter 11 Quiz due 04/10/16 |
| 12 | 04/11/16 | 12 13 | Sales/Collection Process Acquisition/Payment Process | Chapters 12 & 13 Quiz due 04/18/16 |
| 13 | 04/18/16 | 14 15 | Other Business Processes Decision Making Models and Knowledge Management | Chapter 14 Quiz due 04/24/16 |
| 14 | 04/25/16 | 15 16 | Professionalism, Ethics, and Career Planning | Chapters 15 & 16 Quiz due 05/02/16 |

| | | | | |
|----|----------|----|--|---|
| 15 | 05/02/16 | 17 | Auditing and Evaluating the AIS | Chapter 17 Quiz due 05/08/16 |
| 16 | 05/09/16 | | FINAL EXAMINATION – Proctored (Chapters 1-17) | Final Examination scheduling details will be provided to you by email when available. |