The University of West Florida  
School of Accountancy  
ACG 3401  
Accounting Information Systems  
Spring 2012  

Professor: Dr. Robert N. Marley, Ph.D, CPA  
E-Mail Address: rmarley@uwf.edu  
Office Phone: 813-974-6507  
Office: N/A (Online Course)  
Office Hours: T 11:00 AM – 12:00 Noon  
W 5:20 – 6:20 PM  
R 5:20 PM – 6:20 PM  
I will be in my office during office hours so please feel free to call.

Class Location: Online  
Class Hours: Online  
e-Learning: https://elearning.uwf.edu/

COURSE OVERVIEW
This course covers the use of accounting information systems as tools for the collection, organization, analysis, and reporting of accounting data. Attention is given to the integration of business functions in the accounting process and to practical aspects of the modern business environment.

eLearning and E-mail Responsibilities
This class requires the use of the Internet and e-mail. Course materials, assignments, syllabi, announcements, grades, etc., will be posted on eLearning.

STUDENT LEARNING OUTCOMES
After completing this course students will be able to:

1. Apply accounting information systems concepts with reference to the general systems model, including understanding elements of useful information, coding schemes, and reports.
2. Apply the elements of relational databases such as file types, field formats, and record keys including business process modeling in Access and decision support skills in Excel.
3. Understand transaction processing cycles and related controls, including general ledger, revenue cycle, and expenditure cycle and documentation.
4. Discuss accounting information system controls
5. Identify and design general and application controls with respect to transaction processing.
6. See how accounting information systems are used in “the real world.”

Additionally, this course has the following skill objectives:

1. To develop problem solving and critical thinking skills essential to solve unstructured business problems
2. To develop effective written communications skills

HOW TO SUCCEED IN THIS COURSE
This is an online course, so active learning is necessary. **This means that you are primarily responsible for your learning.** You are responsible for reading the course material, completing the online lecture modules, and submitting assignments by the due dates. Generally speaking, online courses require more self-discipline than face-to-face classes because nobody is there to remind you to read the material, complete the online lectures, and submit your assignments.

**READING AND RELYING SOLELY ON THE TEXTBOOK DOES NOT GUARANTEE YOU WILL BE PREPARED FOR MY TESTS AS MUCH OF MY TEST MATERIAL WILL COME FROM THE ONLINE LECTURES.**

**OFFICE HOURS**
Office hours are as shown above. Students are encouraged to seek individual assistance during office hours as needed. As this is an online course, I can be reached by phone or through eLearning chat during office hours. **Important Note:** There are no office hours on the day of the exam and I will not answer exam-related questions on exam day. Additionally, I will not answer project-related questions on the content the day the project is due.

**COMMUNICATING WITH ME**
As this is an online course the most convenient way for you to reach me will probably be via email. My email address is rmarley@uwf.edu. I check my email multiple times Monday through Friday. The maximum amount of time you should wait to hear from me during the weekday is 24 hours. If you have not heard from me in that time-frame, please send me another email as your email probably got lost in cyberspace.

I do not guarantee that I will check my email over the weekend. If you send me an email after Friday @ 5:00 pm, I cannot promise that I will respond before Monday morning.

**PREREQUISITES**
- ACG 3101 Intermediate Financial Accounting

**WITHDRAWAL DATES**
Friday, March 16th, 2012: Last day to drop with a “W”
No exceptions: this date is set at the College-level so I have no control over it.

**COURSE MATERIALS**
- Required:
  - OR

**COMPUTER PROFICIENCY**
You should know how to work with Microsoft Excel files and workbooks (open, close, move, copy, insert, delete), how to use formulas, how to use basic formatting to develop a professional-looking worksheet, and how to create charts and graphs.

**ATTENDANCE POLICY**
This is an online class so there are no classes to attend.

**COURSE GRADE**
Component | Total Points
--- | ---
Exams: | 
Midterm | 100
Final | 100
Online Quizzes Over Chapter Readings / Online Lectures (14 quizzes @ 5 points each) | 70
Online Discussions (2 required @ 5 points each) | 10
Total Points Possible | 280

Grades will be assigned as follows:

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>98 – 100%</td>
<td>A +</td>
</tr>
<tr>
<td>93 – 97%</td>
<td>A</td>
</tr>
<tr>
<td>90 – 92%</td>
<td>A -</td>
</tr>
<tr>
<td>88 – 89%</td>
<td>B +</td>
</tr>
<tr>
<td>83 – 87%</td>
<td>B</td>
</tr>
<tr>
<td>80 – 82%</td>
<td>B -</td>
</tr>
<tr>
<td>78 – 79%</td>
<td>C +</td>
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<tr>
<td>73 – 77%</td>
<td>C</td>
</tr>
<tr>
<td>70 – 72%</td>
<td>C -</td>
</tr>
<tr>
<td>68 – 69%</td>
<td>D +</td>
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<tr>
<td>63 – 67%</td>
<td>D</td>
</tr>
<tr>
<td>60 – 62%</td>
<td>D -</td>
</tr>
<tr>
<td>Below 60%</td>
<td>F</td>
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</table>

**EXAM POLICIES AND MAKEUP EXAMS**

All exams will be proctored. Exams will be comprised of a combination of question formats including multiple choice, short answer, short essay, problems, etc.

In the event of a missed exam, a score of zero will be assigned. If the student must miss an exam but contacts me prior to missing the exam, and has a valid excuse (as determined by me), a makeup exam will be arranged. **Work is not a valid excuse for missing an exam and no makeup exam will be allowed for this excuse.**

Since this is an online course, make up exams will be offered only in extreme circumstances such as the death or hospitalization of an immediate family member.

**Students residing in Northwest Florida**

Students in the Pensacola and Fort Walton Beach areas should attend one of the announced proctored exams.

**Students outside the Pensacola or Fort Walton Beach area**

Students who reside outside of this geographic area must make arrangements to have the exams proctored by an individual who is acceptable to me. Most U.S. colleges and universities and military institutions can assist with proctoring. Proctors generally must have either a .edu or a military mailing address. Students should contact the testing center at their local university or community college and request such assistance.

**Remote Proctoring**

Students who will be using a non-UWF proctor must complete and submit a Proctor Approval Form (found at the course eLearning site). These forms should be submitted at least three weeks in advance of the exam being proctored. Only one form is needed for the semester.

**ONLINE QUIZZES AND ONLINE DISCUSSION POSTS**

There are 14 online quizzes over the course of the semester. These 10-question quizzes will cover the textbook and lecture material for the topic. Missed quiz deadlines cannot be made up.
There are 2 required online discussion posts. I will pose a question to you on an online discussion board. Considering the topic and the information you learned from the book and lecture, you will respond to my post (or to a reply submitted by another student). The purpose of the online discussion post assignment is to think critically about the issue posed and use your knowledge of the topic to formulate an informed response. There will be no individual extra credit assignments. All extra credit assignments will be extended to the entire class.

**GRADING OF ASSIGNMENTS AND EXAMS**

Students have 48 hours from the time a quiz or exam is posted to question grading. After that, no grade will be adjusted. A student who is absent on the day an exam is returned is not exempt from the 48-hour rule. Students who are not able to comply with the 48-hour rule must contact me as soon as possible to explain the circumstances. For example, a student who must return home for family reasons and who will be absent for several days, including the day an exam is scheduled to be returned, should inform the instructor, who will then make suitable arrangements for the student to have a fair chance to review his/her exam. I retain all exams.

**DISABILITIES**

Please inform the instructor the first week of class if any special accommodations or arrangements will be necessary.

The Student Disability Resource Center (SDRC) at the University of West Florida supports an inclusive learning environment for all students. If there are aspects of the instruction or design of this course that hinder your full participation, such as time-limited exams, inaccessible web content, or the use of non-captioned videos and podcasts, please notify the instructor or the SDRC as soon as possible. You may contact the SDRC office by e-mail at sdrc@uwf.edu or by phone at (850) 474-2387. Appropriate academic accommodations will be determined based on the documented needs of the individual.

**HONOR SYSTEM AND STUDENT CODE OF CONDUCT**

You are expected to conduct yourself in accordance with the University of West Florida’s academic honors system. I will personally seek the maximum penalties allowable under the honors systems if cheating is caught.

The Student Code of Conduct sets forth the rules, regulations, and expected behavior of students enrolled at the University of West Florida. Violations of any rules, regulations, or behavioral expectations may result in a charge of violating the Student Code of Conduct. It is the student’s responsibility to read the Student Code of Conduct and comply with these expectations.

**ELECTRONIC COMMUNICATION COURTSES**

I will ignore any e-mail that does not contain a greeting, body, and signature. See the example below for proper e-mail guidelines:

Hello __________
`<- Greeting

Blah blah blah blah blah blah blah blah blah
`<- Body

Best regards (or other suitable closing greeting)
Your name
`<- Signature

**ACCOUNTING ENJOYMENT POLICY**

Accounting is a fascinating and incredibly useful tool. I promise to do my best to teach you the principles of accounting information systems so that you can apply them successfully to whatever you choose to do with your life. Some students have even found that they really enjoy this class.
CATCH-ALL CLAUSE

I, Dr. Robert N. Marley, reserve the right to make any changes to this syllabus that I see fit at any time during the semester. Notice of any change will be communicated to students as soon as practical by the medium I deem to be the most appropriate.
### Tentative Course Calendar, Spring 2012
#### Accounting Information Systems
##### ACG 3401

<table>
<thead>
<tr>
<th>#</th>
<th>Date</th>
<th>Topic</th>
<th>Assigned</th>
<th>Due online by midnight on Sunday of the week assigned</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Online Module 1</strong>&lt;br&gt;<strong>Systems Documentation and Control</strong></td>
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<tr>
<td>1</td>
<td>Week of January 9th</td>
<td>Online Lecture: Accounting Information Systems: An Overview</td>
<td>R&amp;S 2007: CH#1&lt;br&gt;R&amp;S 2010: CH#1</td>
<td>Online Quiz #1</td>
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<td></td>
<td></td>
<td>Online Lecture: Overview of Business Processes</td>
<td>R&amp;S 2007: CH#2&lt;br&gt;R&amp;S 2010: CH#2</td>
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<td>2</td>
<td>Week of January 16th</td>
<td>Online Lecture: Control and Accounting Information Systems</td>
<td>R&amp;S 2007: CH#5&lt;br&gt;R&amp;S 2010: CH#6</td>
<td>Online Quiz #2</td>
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<tr>
<td>3</td>
<td>Week of January 23rd</td>
<td>Online Lecture: Computer Fraud and Abuse</td>
<td>R&amp;S 2007: CH#7&lt;br&gt;R&amp;S 2010: CH#8</td>
<td>Online Quiz #3, Online Discussion Post</td>
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<tr>
<td>4</td>
<td>Week of January 30th</td>
<td>Online Lecture: Information Systems Controls for Systems Reliability – Part I</td>
<td>R&amp;S 2007: CH#8&lt;br&gt;R&amp;S 2010: CH#9</td>
<td>Online Quiz #4</td>
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<tr>
<td>5</td>
<td>Week of February 6th</td>
<td>Online Lecture: Information Systems Controls for Systems Reliability – Part II</td>
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<td>Online Quiz #5</td>
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<tr>
<td>6</td>
<td>Week of February 13th</td>
<td>Test I (Overview, Business Processes, Controls, Fraud, and Systems Reliability)</td>
<td>R&amp;S 2007: CH#3&lt;br&gt;R&amp;S 2010: CH#3</td>
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<td><strong>The actual date and location will be announced later.</strong></td>
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<tr>
<td>Week</td>
<td>Date</td>
<td>Lecture Topic</td>
<td>Additional Information</td>
<td>Quiz/Assignments</td>
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<tr>
<td>7</td>
<td>Week of February 20th</td>
<td>Online Lecture: Systems Development and Documentation Techniques: Data flow diagrams</td>
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<td>Online Quiz #6</td>
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<tr>
<td>8</td>
<td>Week of February 27th</td>
<td>Online Lecture: Systems Development and Documentation Techniques, cont.: Data flowcharts</td>
<td>R&amp;S 2007: CH#4, R&amp;S 2010: CH#4</td>
<td>Online Quiz #7, Online Discussion Post</td>
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<tr>
<td>9</td>
<td>Week of March 5th</td>
<td>Online Lecture: Database Theory</td>
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<td>Online Quiz #8</td>
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<tr>
<td>10</td>
<td>Week of March 12th</td>
<td>SPRING BREAK – NO CLASS!!!</td>
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<tr>
<td>11</td>
<td>Week of March 19th</td>
<td>Online Lecture: Entity Relationship Modeling</td>
<td>Note: This topic is completely lecture based.</td>
<td>Online Quiz #9</td>
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<tr>
<td>12</td>
<td>Week of March 26th</td>
<td>Online Lecture: Database Normalization</td>
<td>Note: This topic is completely lecture based.</td>
<td>Online Quiz #10</td>
</tr>
<tr>
<td>13</td>
<td>Week of April 2nd</td>
<td>Online Lecture: Revenue Cycle</td>
<td>R&amp;S 2007: CH#10, R&amp;S 2010: CH#12</td>
<td>Online Quiz #11</td>
</tr>
<tr>
<td>14</td>
<td>Week of April 9th</td>
<td>Online Lecture: Expenditure Cycle</td>
<td>R&amp;S 2007: CH#18, R&amp;S 2010: CH#20</td>
<td>Online Quiz #12</td>
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<tr>
<td>15</td>
<td>Week of April 16th</td>
<td>Online Lecture: Introduction to Systems Development and Analysis</td>
<td>R&amp;S 2007: CH#19, R&amp;S 2010: CH#21</td>
<td>Online Quiz #13</td>
</tr>
<tr>
<td>16</td>
<td>Week of April 23rd</td>
<td>Online Lecture: AIS Development Strategies</td>
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<td>Online Quiz #14</td>
</tr>
<tr>
<td>17</td>
<td>The actual date will be announced later.</td>
<td><strong>Final Exam Theory (70 points)</strong> (Revenue cycle, expenditure cycle, system development, AIS development strategies)</td>
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<td><strong>Final Exam Applied (30 points)</strong> You will be given a narrative and asked to construct and ERD and logical schema</td>
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