College of Charleston
Department of Accounting and Business Law
ACCT 307 – ACCOUNTING INFORMATION SYSTEMS
Spring 2020
Section 01 MWF 10:00-10:50am, Tate 304
Section 02 MWF 9:00-9:50am, Tate 304

Instructor: Karrie E. Saboe, M.S. Accountancy, CPA  Phone: 843-953-8056 (O) 843-303-0621 (C)
Office: JC Long 329  Email: saboeke@cofc.edu
Office hours: MW 2:00-4:00 F/T/TH by appointment

Course Description: This course covers the concepts and techniques of the design, control, implementation and auditing of accounting information systems, with an emphasis on internal controls and reporting. In addition, new information technology (IT) and its application to accounting and auditing will also be introduced.

Prerequisite: Junior standing, ACCT 203, ACCT 204

Daily Required Materials for class:
1. **Yourself** “What you bring to this class is yourself and your desire to participate, and what you do in here depends finally upon that.” -Paul Baker

Course Learning Objectives:
After completing ACCT 307 – Accounting Information Systems students should have a working knowledge of:
1. A variety of systems concepts and the impact of information technology on the accounting function in organizations.
2. Major business cycles and how they relate to each other.
3. Use of business documents and records and their relationship to financial statements.
4. The process of modeling accounting information needs for the revenue and/or procurement cycles and the process of translating the model into a form that can be implemented using a database management system.
5. The nature of systems development procedures and specifically how database-oriented accounting information systems are designed and developed.
6. The control procedures necessary in accounting information systems in order to address concerns of management and auditors.
7. The relationship of business ethics, fraud and internal control objectives.

School of Business Learning Objectives relevant to this course:
COMMUNICATION SKILLS: Students will be challenged to effectively present and critique information systems principles in the accounting context. Students will be equipped with an understanding of system documentation best practices and standards.
QUANTITATIVE FLUENCY: Students will gain an understanding of how accounting information systems are utilized to manage accounting information and assist management in the decision-making process. Students will also gain experience and training on relational database design and management.
GLOBAL AND CIVIC RESPONSIBILITY: Students will become aware of the current ethical issues associated with corporate use of information and technology and common corporate policies that address these issues. Students will gain an understanding of computer fraud and abuse and the necessary controls for mitigating these issues.
Additionally, the ethical responsibility of the accountant is emphasized through an understanding of the importance of designing an effective audit of an organization’s accounting information system.

INTELLECTUAL INNOVATION AND CREATIVITY: After gaining training and exposure to database systems and the major accounting business cycles students will then design and develop an access database to be used to generate and analyze financial information.

SYNTHESIS: By combining the principles of both information systems and accounting, students will gain experience integrating knowledge from complementary disciplines and applying this knowledge to the development, evaluation and improvement of accounting information systems.

**Department of Accounting and Business Law Learning Objectives relevant to this course:**

This course is designed to provide students with a basic understanding of the most fundamental concepts in accounting information systems and thereby equip students to be Functional in their Knowledge of Accounting. Through the material covered the course will expose students to ethical and social dilemmas and thereby make the students Aware of the Ethical Responsibilities of Accounting Professionals.

**Grade Policy:**

It is your responsibility to read the syllabus and learn the course policies and procedures. Not knowing course policies and procedures is not an excuse for not following class guidelines and will result in grading penalties.

**Course Grade:**

Your course grade will be determined based upon the following:

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systems Understand Aid:</td>
<td></td>
</tr>
<tr>
<td>SUA Assignment 1a</td>
<td>20</td>
</tr>
<tr>
<td>SUA Assignment 1b</td>
<td>20</td>
</tr>
<tr>
<td>SUA Assignment 2</td>
<td>20</td>
</tr>
<tr>
<td>SUA Assignment 3</td>
<td>25</td>
</tr>
<tr>
<td>SUA Assignment 4</td>
<td>35</td>
</tr>
<tr>
<td>Excel &amp; Access Tutorial Projects (10 points each)</td>
<td>50</td>
</tr>
<tr>
<td>SUA Database Project</td>
<td>50</td>
</tr>
<tr>
<td>In-class Quizzes</td>
<td>100</td>
</tr>
<tr>
<td>Homework assignments</td>
<td>100</td>
</tr>
<tr>
<td>Final Exam</td>
<td>100</td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>520</strong></td>
</tr>
</tbody>
</table>

Course grades will be determined by dividing the total points earned by the total points available to earn. The following table is the grading scale used as a guideline in assigning grades.

<table>
<thead>
<tr>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Letter Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>92+</td>
<td>B-</td>
<td>80.0-81.9</td>
<td>D+</td>
<td>67.0-69.9</td>
</tr>
<tr>
<td>A-</td>
<td>90.0-91.9</td>
<td>C+</td>
<td>77.0-79.9</td>
<td>D</td>
<td>62.0-66.9</td>
</tr>
<tr>
<td>B+</td>
<td>87.0-89.9</td>
<td>C</td>
<td>72.0-76.9</td>
<td>D-</td>
<td>60.0-61.9</td>
</tr>
<tr>
<td>B</td>
<td>82-86.9</td>
<td>C-</td>
<td>70.0-71.9</td>
<td>F</td>
<td>Below 60</td>
</tr>
</tbody>
</table>

**System Understanding Aid Project (SUA):**

Nearly all accounting systems used in business and other organizations are automated. However, understanding an automated accounting system can be challenging without any ‘real-life’ working experience within an organization. The purpose of the SUA project is to provide some practical accounting system experience by studying a manual system. The SUA project requires recording transactions and preparing documents, records, and financial statements based on information provided for a wholesale business named Waren Sports Supply. You are
required to bring the entire SUA package to class everyday beginning Wednesday, January 15th until the completion of the project. There is a separate schedule for SUA project requirements and due dates.

Excel and Access tutorials and assignments
Excel and Access are powerful tools necessary for any accounting career. The School of Business provides Excel and Access certification opportunities for the College of Charleston students. As part of this course, you will be required to complete the core skill tutorials using GMetrix SMS software. The purpose of the tutorials is to begin your awareness of the capabilities of both applications and to begin creating spreadsheets and databases. NOTE> The GMetrix SMS software is not Mac compatible. If your personal computer is a Mac, you will have to use the computers in the classroom, Addlestone, or other computers in the School of Business that have the GMetrix software loaded. If your personal computer is a Windows, you can download the software.

SUA Database Project
After completing the SUA manual project and the Excel and Access tutorials, you will learn to operationalize components of the SUA by building a database and creating spreadsheets and reports for Waren Sports Supply.

Homework Assignments
There are several homework assignments on the class schedule. Due dates are subject to change. Each homework assignment is between 10 to 20 points. Homework assignments are intended to supplement class discussions and will vary in form. Some assignments will be problems from the textbook, as well as Excel and Access activities and written reflections on articles outside of the textbook.

Quizzes, Tests and Exams
Quizzes: In-class quizzes will be designed to test the technical skills you learned from homework assignments and in-class projects. Final Exam: The final exam will be an assigned Case Study due by the end of your scheduled Final Exam time slot. The Case Study will be distributed no less than a week before the due date. Students are expected to take quizzes and exams on the scheduled day. If a student misses an in-class quiz with documentation that is deemed extreme (serious illness, family death, hospitalization, etc.) the un-curved grade of the lowest quiz score for the semester will be substituted for the missed quiz. This exception is only made in extreme circumstances with proper documentation and approval of the instructor.

Attendance Policy
Attendance in this course is mandatory. Quizzes, examinations and assigned materials will require attendance of all classroom lectures. Any student who misses more than three classes may receive a failing grade for the course and/or will be administratively dropped from the roll. This includes excused and unexcused absences – so choose your absences wisely. Greater than three absences will disqualify you from any curve or rounding on final grades.

Inclement Weather
If the College of Charleston closes and members of the community are evacuated due to inclement weather, students are responsible for taking course materials with them in order to continue with course assignments consistent with instructions provided by faculty. In cases of extended periods of institution-wide closure where students have relocated, instructors may articulate a plan that allows for supplemental academic engagement despite these circumstances.

Policy on Cell Phones and Other Electronic Devices
Texting and receiving or sending messages (on any device), or cell phone use is inappropriate and unnecessary. Students must keep these devices turned off and out of sight during class, unless explicitly required by the instructor. Use of electronic devices (and the classroom computer) without permission will also disqualify you from any curve or rounding on your final grade. It is a violation of this policy to keep such devices on your lap. Don’t overestimate your ability to be discrete.
Academic Integrity
Each student must adhere to the College of Charleston Honor Code and Code of Student Conduct (see Student Handbook for these policies). Lying, cheating, attempted cheating, and plagiarism are violations of our Honor Code that, when identified, are investigated. Each incident will be examined to determine the degree of deception involved.

Incidents where the instructor determines the student’s actions are related more to a misunderstanding will be handled by the instructor. A written intervention designed to help prevent the student from repeating the error will be given to the student. The intervention, submitted by form and signed both by the instructor and the student, will be forwarded to the Dean of Students and placed in the student’s file.

Cases of suspected academic dishonesty will be reported directly by the instructor and/or others having knowledge of the incident to the Dean of Students. A student found responsible by the Honor Board for academic dishonesty will receive a XF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on the student’s transcript for two years after which the student may petition for the X to be expunged. The student may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board. Students should be aware that unauthorized collaboration—working together without permission—is a form of cheating. Unless the instructor specifies that students can work together on an assignment, quiz and/or test, no collaboration during the completion of the assignment is permitted. Other forms of cheating include possessing or using an unauthorized study aid (which includes accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance.

Students can find the complete Honor Code and all related processes in the Student Handbook at http://studentaffairs.cofc.edu/honor-system/studenthandbook/index.php.

Disability Statement
The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services/SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsible for notifying me as soon as possible and for contacting me no later than one week before accommodation is needed.

Academic Support Services
The Center for Student Learning (CSL), located on the first floor of the Addlestone library, offers a wide variety of free tutoring and other academic resources that support many courses offered at the College. Services include walk-in tutoring, by appointment tutoring, study strategies appointments, Peer Academic Coaching (PAC) and Supplemental Instruction (SI). All services are described and all lab schedules are posted on the CSL website http://csl.cofc.edu/, or call 843.953.5635 for information.

Mental & Physical Wellbeing:
If you find yourself experiencing physical illnesses, please reach out to student health services (843.953.5520). And if you find yourself experiencing any mental health challenges (for example, anxiety, depression, stressful life events, sleep deprivation, and/or loneliness/homesickness) please consider contacting either the Counseling Center (professional counselors at http://counseling.cofc.edu or 843.953.5640) or the Students 4 Support (certified volunteers through texting "4support" to 839863 or visit http://counseling.cofc.edu/cct/index.php).

Food & Housing Resources:
If you are facing challenges in securing food (such as not being able to afford groceries or get sufficient food to eat every day) and housing (such as lacking a safe and stable place to live), please contact the Dean of Students for support (http://studentaffairs.cofc.edu/about/salt.php). Also, you can go to http://studentaffairs.cofc.edu/student-food-housing-insecurity/index.php to learn about food and housing assistance that is available to you.

Disability Statement
The College will make reasonable accommodations for persons with documented disabilities. Students should apply at the Center for Disability Services/SNAP, located on the first floor of the Lightsey Center, Suite 104. Students approved for accommodations are responsible for notifying me as soon as possible and for contacting me no later than one week before accommodation is needed.
Other Policies:

1. If there is a circumstance that is preventing your success in this course let me know as soon as possible. I cannot work with you toward a solution if I am unaware of a problem. If my office hours do not fit in your schedule, send an email suggesting at least three times you are available, and I will find a time to meet with you.
2. You will need your SUA packet each day in-class until we are through with the SUA Database Project.
3. The computers in the classroom are distracting. When we are not using the computer as part of class, I expect you to be logged-out, attentive and participating in the class discussion.
4. Tape recorders or other recording media are forbidden in the classroom. Under no circumstance is it permissible to record lectures.
5. Students are never to walk in late for class or leave early unless prior arrangements have been made with the Instructor. If unavoidable circumstances warrant you being late, please come in quietly and take a seat. I usually take roll at the beginning of class. If you are late, it is your responsibility to make sure that you are given credit for attending class.
6. Any student who is considered by the instructor to pose a disruption of instruction will be administratively withdrawn, dismissed from the class and/or receive a failing grade for the course. This determination shall rest absolutely with the Instructor.
7. Students must complete all assigned material before coming to class. The Instructor reserves the right to not address questions or comments by those not doing the assigned work prior to class. This is consistent with the College of Charleston Classroom Code of Conduct.
8. Please familiarize yourself with the College’s Student Code of Conduct as you are bound by those rules in this course. Rude and disruptive behavior, sleeping, texting, and talking during the lecture are prohibited and I reserve the right to dismiss you from the course permanently if I deem your breach of the Code of Conduct severe.
9. This syllabus and policies noted therein may be amended, on a case-by-case basis or in the entirety, by the Instructor as needed.
ACCT 307-Accounting Information Systems  
Spring 2020  
Acknowledgment of Syllabus and Classroom Conduct Policies

I have received a copy of the Accounting Information Systems Spring 2020 syllabus. I have read and understand the policies. I understand the harsh penalty for the inappropriate use of PDA devices, laptops, cellphones, and other such devices. I understand that my grade will be affected by violation of the policies and agree that I will always abide by the College of Charleston Student Code of Conduct while enrolled in this course.

I understand:
1. I need to bring the following items to class everyday:
   a. The syllabus and class assignment sheets.
   b. The Systems Understanding Aid.
2. Not doing the assigned work prior to class is a violation of the College of Charleston’s Classroom Code of Conduct (Student Handbook, page 51) and will result in my inability to ask questions or participate.

Name: ___________________________________________  
(Please Print)

Signed ____________________________________________

Date: _________________________

Please complete the following:

1. Where do you consider your hometown? ______________________________

2. What was your favorite binge-watch over the holidays? ______________________________

3. Cell phone number (optional)? ______________________________