Instructor: Karrie Saboe, M.S. Accountancy, CPA
Office: JC Long 329
Office Hours: Appointments are available in office or on Zoom and must be scheduled using Bookings. All available hours are visible on the Bookings website.

General Availability: M/W/F 2:15 PM – 4:00 PM
        T/Th 11:00 AM – 4:00 PM
Zoom Personal Meeting ID: 863 944 3535
E-mail: saboeke@cofc.edu
Phone: (843) 303-0621 call or text

“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 INFORMATION

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.

Prerequisites: Junior standing, ACCT 203, ACCT 204

Course Overview:

My goal for each of you this semester is to expand your Financial and Managerial accounting foundation by developing a more in depth understanding of the entire accounting process. We will take a journey that begins by reviewing the accounting cycle for an entity using a manual accounting system and ends with building a relational database for the same entity. Along the way we will gain exposure to business documents, flowcharts, and internal controls. We will develop skills using Microsoft Excel and Access to help prepare your entry into the workforce after graduation. We will also learn the crucial role of data and information in today’s modern accounting information systems and the challenges regarding security, privacy, and confidentiality. Your journey will serve as foundational knowledge and skill for accounting professionals and their ability to add value to an entity. There will be moments of frustration, but hopefully in the end you gain a sense of accomplishment and insight into some of the challenges you will face in your professional life!
### Student Learning Objectives after completion of ACCT 307:

**Students will have a working knowledge of:**

- A variety of systems concepts and the impact of information technology on the accounting function in organizations.
- Major business cycles and how they relate to each other.
- Use of business documents and records and their relationship to financial statements.

**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.**

**The nature of systems development procedures and specifically how database-oriented accounting information systems are designed and developed.**

**The control procedures necessary in accounting information systems in order to address concerns of management and auditors.**
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.

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.
COURSE REQUIREMENTS

Course Materials:

1. *Systems Understanding Aid, 10th edition* by Arens and Ward, Armond Dalton Publishers. This is not a textbook. The SUA is a manual accounting system consisting of journals, ledgers, and business documents. Everything will be completed on the publisher website and we will register during the first week of classes.

2. *Accounting Information Systems, 3rd edition* by Richardson, Chang, and Smith, McGraw Hill. Only the online Connect version is necessary. The link to register for this text must be completed through OAKS.

Hardware:

A computer with high speed internet access, sound card, microphone, external speakers or headphones and a webcam. This class uses software that is NOT Mac compatible. The College now has the software delivery platform, AppsAnywhere, that allows any device to run any software that the College is licensed to use. If you are a Mac user, you will need to have AppsAnywhere installed on your device if the class has to move to an online format. A printer is recommended, but not required.

Software/Applications:

1. Consistent and reliable access to high speed internet.
2. Access to the following applications:
   a. A scanner app (to convert document pictures to pdf files). I recommend Microsoft Lens which is part of the Office 365 suite. I will not accept jpeg (or any photo) files as a submission for an assignment.
   b. Zoom If we have to pivot to Zoom sessions during the semester, you must log-in using your CofC [zoom profile](#). Your video should be turned on (when appropriate) and is required. You may use a virtual or blurred background. In lieu of video, you must have a picture, emoji, etc. so I’m not looking at a blank screen. Zoom should also be installed on your [mobile phone](#). [Class Zoom Rules](#)
   c. Flipgrid will be used to facilitate icebreakers and class discussions [Learn about Flipgrid](#).
   d. OAKS is the class portal. Log into OAKS through MyCharleston. [Learn about OAKS](#).
   e. One Drive and Excel available through the College of Charleston Microsoft 365. [Getting started with Microsoft 365](#)
COURSE FORMAT

This course is listed as a lecture, in-person course. However, if the campus closes for inclement weather or public health reasons, I may elect to move the section to a fully online (synchronous or asynchronous) mode while campus is closed. Monitor your email.

- If you are required to quarantine or isolate, it is your responsibility to make arrangements with me to keep up on your coursework (see attendance policy).

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Course material is organized into content modules that you can access and progress once they are released in accordance with the course schedule. I encourage you to set a weekly schedule to work through the material to stay organized and avoid procrastination. Each module will be accompanied by a checklist to assist time management and organization. More specific instructions for each assignment will be posted under the content section within OAKS. Assignment due dates, etc. are posted on the OAKS calendar.

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KEYS TO SUCCESS

1. Don't be a stranger!
I recommend logging in often (at least 4 times per week) to ensure you are accessing material in manageable amounts, staying informed of announcements, and participating in lecture discussions. Register on OAKS to receive notifications.

2. Time Management
Plan for an average of 8-10 hours of coursework per week. Certain modules will require more work than other modules.

3. Get a running start on the SUA
Do not get behind on the SUA project. It is a 4-week project, is completed before mid-term, and is 23% of your grade.

4. Module Checklist
Review and use each module checklist.

5. Communicate with me
I can’t work with you toward a solution if I don’t know there is a problem.

6. Find study buddies
You will experience far less frustration if you have fellow classmates to work through the SUA together.

7. Technical problems?
Resolve technical problems promptly. Go to HELP for access to all the IT services. Technical issues are not an excuse for missing assignment deadlines.

Use Bookings to schedule a meeting with me. I make every effort to be available.
CLASS POLICIES

General 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.

Communication Strategies:
1. If you experience technical issues with OAKS go to IT Support in My CHAS Portal. If I said something is available on OAKS and you can’t access it, email me. If you are having Connect issues, contact Digital Technical Support ASAP.
2. If you have questions about course content or an assignment (further clarification on assignment directions) check OAKS, ask a friend, email me, or schedule an appointment.
3. All other comments or concerns regarding the course or personal needs should be expressed to me through email or via office hours. Office meetings should be scheduled using Bookings.
4. I will respond to discussion board posts and emails sent Monday-Friday within 24 hours. Posts and emails sent on Saturday and Sunday will be responded to within 48 hours. If I have not responded in accordance with these terms (or you have an emergency) you may text me a gentle reminder to check correspondence.
**Attendance Policy:**
Class discussions have many benefits, so in general, I expect you to attend class when you are able and healthy. Attendance is mandatory for success in this course. Because I know that life happens, I grant each of you three (3) ‘absent passes’, no explanation necessary. Greater than three absences may adversely affect your grade.* And because sometimes life really throws you curve balls, I suggest you use your absent passes wisely and communicate with me as soon as possible.

*If you experience an event that causes a significant and sustained disruption to your progress in the course – beyond the occasional absences noted above – I will make every attempt to provide you with reasonable accommodations as long as the course goals and learning objectives are not compromised. Examples of sustained disruption include serious illness or injury, victimization, legal obligations, or military service.

**Technology Policy:**
Any and all technology devices used in the classroom (or during a synchronous Zoom class) are for the purpose of enhancing learning. Before class begins, all smart phones, laptops, iPads/tablets, smart watches, etc should be placed in “do not disturb” mode. Use of such devices for purposes other than class participation will result in a loss of use of all electronic devices for the class session. Repeat offenders will be marked absent and may be asked to leave the class session. If you are making the time to attend class, commit to being present. The outside world can wait 50 minutes.*

*If something significant is happening in your life that you may need to be contacted during class, please let me know prior to the start of class.

**Recording of Classes (via Zoom):**
As a general practice, I do not record class sessions. If you know you can’t attend class, I will consider advance requests to record a class session*. However, you may need to use alternative methods to cover the material missed; ask a classmate or schedule an appointment with me. Make-up work will depend on the type of material missed.

*By attending and remaining in this class, the student consents to being recorded. Recorded class sessions are for instructional use only and may not be shared with anyone who is not enrolled in the class.

**Honor Code and Academic Integrity:**
I expect you to conduct yourself within the guidelines of the honor system. (See Student Handbook*) All academic work should be done with the high level of honesty and integrity that this institution demands! If you aren’t sure your actions are within the guidelines, just ask.

You should be aware that unauthorized collaboration--working together without permission-- is a form of cheating. Unless the instructor specifies that you can work together on an assignment, project, 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 could include accessing information via a cell phone or computer), copying from others’ exams, fabricating data, and giving unauthorized assistance. Remember: Just because you can, doesn’t mean you should.

If you are found responsible by the Honor Board for academic dishonesty you may receive a XXF in the course, indicating failure of the course due to academic dishonesty. This grade will appear on your transcript for two years after which you may petition for the XX to be expunged. You may also be placed on disciplinary probation, suspended (temporary removal) or expelled (permanent removal) from the College by the Honor Board.

* A complete version of the Honor Code and all related processes can be found in the Student Handbook at Student Handbook.

**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.

**Inclement Weather/Hurricane:**
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. Check your email often.
**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 [CSL website](#), or call 843.953.5635 for information. You can find additional information for [virtual](#) tutoring.

**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 professional counselors either via the website [Counseling Center](#) or call at [843.953.5640](#) or the Students 4 Support (certified volunteers) through texting "4support" to 839863 or [on line](#).

**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 ([SALT](#)). Also, you can go to [Student Food and Housing Insecurity](#) to learn about food and housing assistance that is available to you.
Grading Criteria and Scale: I will calculate your grade based on the total number of points earned from each of the following assessment tools. A grade for every assignment will be posted in the gradebook feature of OAKS so that you can track your progress over the course of the semester. Please contact me if you feel there is an error with the gradebook. The course schedule also includes points assigned to each assessment within each Module.

Grade Policy:
Your course grade will be determined based upon the following (total points subject to change):

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points Available</th>
<th>Letter Grade</th>
<th>Percentage</th>
<th>Points Needed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Systems Understand Aid:</td>
<td></td>
<td>A</td>
<td>92+</td>
<td>474-515</td>
</tr>
<tr>
<td>SUA Orientation Quiz</td>
<td>20</td>
<td>A-</td>
<td>90.0-91.9</td>
<td>464-473</td>
</tr>
<tr>
<td>SUA Transactions 1-11</td>
<td>20</td>
<td>B+</td>
<td>87.0-89.9</td>
<td>448-463</td>
</tr>
<tr>
<td>SUA Transactions 12-20</td>
<td>20</td>
<td>B</td>
<td>82-86.9</td>
<td>422-447</td>
</tr>
<tr>
<td>SUA Month-end</td>
<td>25</td>
<td>B-</td>
<td>80.0-81.9</td>
<td>412-421</td>
</tr>
<tr>
<td>SUA Year-end</td>
<td>35</td>
<td>C+</td>
<td>77.0-79.9</td>
<td>397-411</td>
</tr>
<tr>
<td><strong>Total SUA</strong></td>
<td><strong>120</strong></td>
<td>C</td>
<td>72.0-76.9</td>
<td>371-396</td>
</tr>
<tr>
<td>SUA Access Database Project</td>
<td>50</td>
<td>C-</td>
<td>70.0-71.9</td>
<td>361-370</td>
</tr>
<tr>
<td>Excel &amp; Access Skill Building (25 points each)</td>
<td>50</td>
<td>D+</td>
<td>67-69.9</td>
<td>345-360</td>
</tr>
<tr>
<td>Quizzes</td>
<td>50</td>
<td>D</td>
<td>62-66.9</td>
<td>319-344</td>
</tr>
<tr>
<td>Homework (SmartBook, Connect, Other)</td>
<td>170</td>
<td>D-</td>
<td>60-61.9</td>
<td>309-318</td>
</tr>
<tr>
<td>Class Participation</td>
<td>25</td>
<td>F</td>
<td>Below 60</td>
<td>0-308</td>
</tr>
<tr>
<td>Final Exam Project</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total Points</strong></td>
<td><strong>515</strong></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
Course Activities:

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. Completing the SUA project takes four weeks of the semester. The four weeks is 25% of your total grade. Come to class and stay on schedule.

SUA/Community/Collaboration – Full disclosure, I expect the SUA to be a frustrating experience for you. The SUA will require a considerable amount of your time. There are no short cuts and you cannot rush the process. Completing and understanding the SUA is a critical piece of your accounting education. You are required to complete your SUA in its entirety yourself, but I encourage you to work on the SUA with, and at the same time, as other students. I recommend group sizes between 2-4 to maximize productivity. Use Zoom to get together if you can’t find a convenient meeting space. I will also facilitate a SUA Q&A discussion board, if requested.

Excel and Access tutorials and assignments

Excel and Access are powerful tools necessary for any accounting career. The School of Business provides Excel certification opportunities for the College of Charleston students. As part of this course, you will be required to complete the LinkedIn Learning Excel 2016 Essential Training course, associated quizzes, and submit a certificate of completion.

Access tutorials are included in the textbook. The purpose of the tutorials is to begin your awareness of the capabilities of both applications and to develop your skill sets for creating both spreadsheets and databases. NOTE> Microsoft Access software is not Mac compatible. The CofC campus computers provide Microsoft Access. If you are unable to use the campus computers and your personal computer is a Mac, you will have to install AppsAnywhere on your device.

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.

Excel & Access/Community/Collaboration – All assignments completed using Excel and Access must be completed entirely by you. It is easy to copy and paste your classmate’s work or just turn-in their work with your name on it. However, using any portion of another classmate’s work is a violation of the honor code. There are multiple ways of accomplishing similar outcomes using both Excel & Access, so I encourage you to work alongside with your classmates.
Collaborating is an opportunity to learn tips and tricks from each other while working on your project. However, for the purposes of this course, collaboration is NOT working together on one file. Now is the time to develop your Excel and Access skills. Employers expect a level of technical proficiency when you enter the work force. This is your opportunity to get a head start on your professional career.

**Homework Assignments**

There are several homework assignments on the class schedule. Due dates are subject to change. Each homework assignment is between 5 to 15 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 discussion board reflections on articles outside of the textbook.

**Posting content guidelines –**

For responses to prompts or questions you will be graded on:

1. **Timeliness (25%).** Answers and responses must be posted by the deadline specified for each module.
2. **Quantity (50%).** Length is not important as long as you display that you understand the question, have read the assignments, listened to the lectures, and provide a clear and organized response.
3. **Quality (25%).** Demonstrate thought and critical thinking. Use complete sentences, punctuation marks, and correct grammar. I should not have to read the prompt to understand your answer. In other words, do not begin a response with “Because” or “It” or “This”. Proofread and spell check your posts before submitting them.

For comments on classmates posts you will be graded on:

1. **Timeliness (25%).** Comments must be posted by the deadline specified for each module.
2. **Quantity (50%).** Length is not important as long as you display that you read the response carefully, thought about it, and provide your own critique (agree, disagree and why). Remember to always be respectful. Critique the response, not the person.
3. **Quality (25%).** Demonstrate thought and critical thinking. Use complete sentences, punctuation marks, and correct grammar. Proofread and spell check your posts before submitting them.

**Quizzes**

Quizzes are designed to test the technical skills you learn from homework assignments and class projects. Students are expected to take quizzes on the scheduled day. If a student misses a 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. Generally, quizzes will take place during scheduled class times and, if at the time of the quiz the class is in an online status, students are required to be logged into Zoom with video turned on.
**Participation Grade:**
Consider your participation in class discussions more than just a grade. Learning to develop and communicate your thoughts and listening to and absorbing your peers’ opinions is part of the process to becoming successful in the professional community. Now is the time to practice and develop your communication skills and begin to get comfortable with adversity and diversity in a respectful manner. Your participation grade consists of attendance (see attendance policy), lecture aid completion and upload, and various other activities. I take attendance every day. You will earn a point for every class attended, a point for every completed Lecture Aid submitted to OAKS, and any other classwork that I specify as participatory. Your total participation percent multiplied by 25 points equals your participation grade.

**Final Exam Project:**
The final exam is a project which will be posted to an online class blog named, “Wall of Shame”. Threaded throughout the semester, is conversation regarding internal controls which includes information systems physical security and cybersecurity. The final project is an opportunity for you to examine a case where an organization has been a victim of cybercrime. The project will also provide you the opportunity to be creative and practice presentation skills.

**Assignments:**
Most assignments are due by 11:59 pm EST as indicated on the syllabus schedule. Unless otherwise specified, assignments should be submitted via the assignments feature in OAKS.

**All assignments are to be completed and turned in on time.**
If you are having technical difficulties notify me immediately using one of the outlined communication strategies. Please note, computer failure or unavailability does not constitute an excuse for not completing assignments by the due date. It is your responsibility to ensure you have internet access to successfully complete this course. This may require you to be creative in cases where your original plan for network access falls through (i.e. Use your phone or find a friend with internet access).

Due dates are subject to change and you will be notified via the OAKS announcement board.

I encourage you to subscribe in OAKS to receive notifications about updates.
Pivot to online policies:

Netiquette Policies:
I have outlined some general online behavioral guidelines that I expect everyone to follow. As with inappropriate classroom behavior, I reserve the right to remove you from the course if you violate the netiquette policies.

Zoom etiquette
- Don’t be late. *Like F2F classes, tardiness is disruptive to others and detrimental to your success. I begin every class with “need to know” details.*
- Turn on your camera. *If the unexpected does happen during class, turn your video off and mute your microphone. You can explain later.*
- Sit still, in a chair at a desk *(not in your bed, driving your car, or walking your dog).*
- Get dressed.
- No eating.
- Get good at interrupting and asking questions.
- Close the door. *In other words, avoid busy, public spaces.*
- Don’t multitask. *I don’t want to see your phones in the classroom or on video.*

Discussion Boards
Online communication often lacks nonverbal cues present in face-to-face interactions. Every post consists of three elements: the sender, the message, and the receiver. Be cognizant that messages can easily be misunderstood for many different reasons. Please abide by the following rules while communicating with myself or your classmates.
- Tend your threads. Reply to everyone who has contributed to the conversation you started.
- Use appropriate capitalization. *(All capital letters = YELLING)*
- Be mindful of “flames”. Take a moment to catch your breath before you post an emotional response. Allow yourself and others perspective.
- Take a moment to review before you post a comment. You cannot take it back.
- Use clear and descriptive subject lines in emails and discussion board threads.
You must complete an online quiz related to information covered within this syllabus and the honor code policy. You will have an unlimited number of attempts to earn a grade of 100% on the quiz. You must earn a 100% in order to earn a participation point.

COURSE SCHEDULE:

Fall 2022 307 Module and Assessment Schedule