



**Sam Houston State University
College of Business Administration
Department of Accounting
Syllabus – Spring Semester 2018**

Course Number and Title: ACCT 3324 – Principles of Accounting Systems Design

Credit Hours: 3.0 hours

Prerequisites: ACCT 2301 – Principles of Financial Accounting
ACCT 2302 – Principles of Managerial Accounting

Section, Meeting Day, Time and Location:	01	MW	12:30-1:50pm	SHB 303
	10	M	6:00-8:50pm	TWC 210

Professor: Ronny Daigle, Ph.D., CPA, CFE, CGMA

Office: Smith-Hutson Building 311-L

Office Hours: Monday from 2:30-4:00pm, Tuesday from 9:00am-12:00pm and 1:00-4:00pm, Wednesday from 2:30-4:00pm, and by appointment

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Required Text: **Accounting Information Systems (14th Edition)** by Romney & Steinbart

FIVE relevant comments about this **REQUIRED** eTextbook:

- 1) Students will purchase from the University bookstore an access card containing a code to register for the course eTextbook with Pearson Revel. Instructions for registering are provided in a separate document.

- 2) As explained in the instructions for registering, students also have the **OPTION OF PURCHASING A LOOSE-LEAF HARDCOPY OF THE TEXTBOOK** at a cost of \$60 through one's account with Pearson Revel. Some students may prefer using a textbook hardcopy rather than using the eTextbook. The hardcopy is **NOT REQUIRED** – the choice of purchasing is left up to the student.
- 3) **ALWAYS BE READY TO ACCESS THE eTEXTBOOK IN CLASS OR BRING THE HARDCOPY PURCHASED TO CLASS.** Textbook material and homework questions will be referred to in detail on a regular basis in class, so it is important to have such material readily available. Class meets in a computer lab, so students can access their eTextbook using Google Chrome.
- 4) As another comment about deciding whether to obtain a hardcopy, the **14TH EDITION** is the correct edition to use in this course. **EARLIER EDITIONS ARE OUTDATED** because of changes and/or rearrangement of textbook material by the authors. Obtaining the incorrect edition is not an allowable excuse for falling behind in coursework.
- 5) As a further comment about deciding whether to obtain a hardcopy, some students have asked if it is sufficient to obtain an international version of the text instead of the **REQUIRED U.S. VERSION**. Although I have seen some international versions of the text that are the same as the required U.S. version, **ABSOLUTELY NO ASSURANCE** is given that an international version may adequately substitute for the required U.S. version. Students using an international version **DO SO AT THEIR OWN RISK** because of potential issues such as the rearrangement and/or modification of textbook materials and questions from that found in the U.S. version.

If obtaining an international version, the student should **IMMEDIATELY COMPARE** it in detail to a copy of the U.S. version. Obtaining an international version that is not in agreement with the U.S. version is not an allowable excuse for falling behind in coursework.

Supplemental Items

Supplemental items such as PowerPoint slides, special homework instructions/handouts and assignment materials will be provided throughout the semester for helping emphasize and compliment textbook material. **THE VAST MAJORITY OF THESE SUPPLEMENTAL ITEMS** (particularly PowerPoint slides, special homework instructions/handouts and assignment materials) **WILL BE POSTED AT BLACKBOARD**, while some (such as a news article of course interest) may only be handed out in class. It is the student's responsibility to obtain copies of all supplemental items, and to do so in a timely manner, when made available during the semester.

Course Description per the Course Catalog (per this [link](#))

A study of principles of accounting systems design integrated into both manual and computerized systems. Also includes emphasis on the accounting cycle, internal control structures, computerized transaction processing systems, relational databases and integrated enterprise resource planning systems in accounting.

Course Learning Outcomes Linked to Objectives on IDEA Evaluation Form (to be completed near the end of the semester by students)

Upon completion of this course, students will have:

1. **Gained a basic understanding** about accounting information systems (AIS) (e.g., factual knowledge, methods, principles, generalizations, theories), such as:
 - Basic interrelated components of an AIS.
 - Basic interrelated objectives/goals of an AIS.
 - Basic principles about relational database design and usage in an AIS.
 - Basic internal control objectives of an AIS.
 - Typical activities, source documents, internal control threats and control procedures in typical business processes that produce events and related data captured by an AIS.
 - Basic aspects of enterprise resource planning (ERP) software (specifically SAP, which is one of the most commonly used ERP software packages in business).
 - Basic aspects of fraud, including categories and types of techniques for committing fraud, the cost of fraud, how fraud is typically detected, characteristics of victim organizations, characteristics of perpetrators, and how fraud can be better prevented and detected.
 - Basic principles about the fraud triangle and its three elements or “sides” that may indicate the potential occurrence of fraud.
 - The impact of regulation, such as the Foreign Corrupt Practices Act and the Sarbanes-Oxley Act of 2002, on the design of internal control within organizations.
 - The interrelationship between the components that comprise certain internal control frameworks, particularly the COSO Internal Control Framework and COSO ERM Framework.
 - Typical threats (including fraud) to the efficient and effective performance of an AIS, as well as controls that help reduce those threats.
 - Basic principles about the nature of categorized internal controls, such as preventive vs. detective controls and general vs. application controls.
 - Basic principles about the design of proper separation of duties for strengthening internal control.

- How IT can improve the efficiency and effectiveness of typical business processes that produce events and related data that is captured by an AIS.

2. **Learned to apply course material** about AIS (to improve thinking, problem solving and decisions), such as:

- Creating a relational database for collecting data and turning into accounting information.
- Processing transactions in SAP, including transactions in materials management, production, sales distribution and financial and cost accounting.
- Identifying “red flags” of the three elements or “sides” of the fraud triangle that indicate the possible occurrence of fraud.
- Identifying threats (including fraud) in an AIS and internal controls for minimizing such threats and helping meet the information needs of users.
- Identifying internal control objectives in a given situation for helping meet the information needs of users.
- Identifying application controls in a given situation, specifically in SAP.
- Identifying proper separation of duties in a given situation for producing stronger internal control, including in SAP.

3. **Developed specific skills, competencies and points of view needed** by professionals regarding AIS, such as by gaining:

- Awareness of the need for an AIS to be well designed for minimizing errors and fraud and helping meet the information needs of users.
- Experience with creating a relational database for collecting accounting information.
- Experience with processing transactions in SAP, including transactions in materials management, production, sales distribution and financial and cost accounting.
- Experience with identifying “red flags” of the three elements or “sides” of the fraud triangle that indicate the possible occurrence of fraud.
- Experience with identifying threats (including fraud) in an AIS and internal controls for minimizing such threats and helping meet the information needs of users.
- Experience with identifying internal control objectives in a given situation for helping meet the information needs of users.
- Experience with identifying application controls in a given situation, specifically in SAP.

- Experience with identifying proper separation of duties in a given situation for producing stronger internal control, including in SAP.

Linking Course to the AICPA Core Competency Framework

The American Institute of Certified Public Accountants (AICPA) has developed a framework of core competencies that should be possessed by those entering the accounting profession. These competencies are grouped into accounting, professional and business categories. Whereas the professional and business competencies apply to all business courses (for example, the professional competency of ethical conduct), accounting competencies are accounting course-specific. The **accounting competencies are used by the Department of Accounting to assess student learning outcomes and determine future modification in the curriculum** for ensuring students obtain the functional competencies desired by the accounting profession.

This course will place a **MAJOR EMPHASIS** on helping students develop three specific accounting competencies, each of which is briefly described in the table below. These will be formally assessed this semester for administrative purposes. The manner of assessment is also briefly described the table below.

<i>Accounting Competency</i>	<i>Description</i>	<i>Competency Development in this Course</i>
Decision Modeling	Individuals preparing to enter the accounting profession must be able to use strategic and critical approaches to decision-making. They must objectively consider issues, identify alternatives, and choose and implement solution approaches in order to deliver services and provide value.	This competency is emphasized by course material in chapters 1, 2, 4, 5, 7, 12 & 13 of the textbook and assignment materials. Formal assessment of competency: Students will complete an Access assignment for helping determine whether they have learned to “link data, knowledge, and insights together for decision-making purposes” (an example of the acquisition of this competency, per the framework).
Risk Analysis	Risk analysis and control is fundamental to professional service delivery. The identification and management of audit risk (that is, the risk that the auditor will fail to detect a misstatement, caused by inadvertent error or fraud, that is, material to financial statements) is the basis for the conduct of a GAAS audit. The understanding of business risk (that is, the risk that an entity—either a client or the prospective accounting professional's employer—will fail to achieve its objectives) affects how business strategy is created and implemented.	This competency is emphasized by course material in chapters 1, 5, 7, 12 & 13 of the textbook and assignment materials. Formal assessment of competency: Students will answer questions as part of assignments for helping determine whether they have learned to “identify risks of negative outcomes” (an example of the acquisition of this competency, per the framework).
Leverage Technology	Technology is pervasive in the accounting profession. Individuals entering the accounting profession must acquire the necessary skills to use technology tools	This competency is emphasized by course material in chapters 1, 2, 4, 5, 7, 12 & 13 of the textbook and assignment materials.

	effectively and efficiently. These technology tools can be used both to develop and apply other functional competencies.	Formal assessment of competency: Students will complete an Access assignment and a series of SAP tutorial assignments for helping learn to “use technology assisted tools to assess and control risk and document work performed” (an example of the acquisition of this competency, per the framework).
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Student Syllabus Guidelines

The link below identifies the University’s required syllabus guidelines. Students are responsible for familiarizing themselves with the guidelines and understanding the implications of failing to follow them in this course.

<http://www.shsu.edu/syllabus/>

Academic Dishonesty:

The inside of the class ring for Sam Houston State University bears the inscription, “HONOR.” For an explanation as to why the ring bears this inscription, please visit the following [link](#). With such a great tradition tracing back to both the person after which this University is named and his mother, our behavior should reflect the meaning of the word in all aspects of our lives.

Students are expected to maintain honor, honesty, ethics and integrity in their academic experiences both in and out of the classroom. Dishonesty by a student is unfair and disrespectful to:

- other students;
- the professor;
- the Department of Accounting;
- the College of Business Administration;
- Sam Houston State University;
- alumni of Sam Houston State University;
- the academic/educational community (i.e., other universities and colleges);
- the business community, such as the future employers of those who are dishonest in their academic experiences; and
- Society, in general.

Fraud, which is intentional deception of another for gain, is a topic of absolute importance in this course that will be discussed in great depth this semester. Students are expected to **INTERNALIZE** the importance of preventing and detecting fraud in business by conducting themselves with honor, honesty, ethics and integrity.

Any student found guilty of dishonesty (and that includes lying) in **ANY** phase of this course will be subject to disciplinary action. University policies will be enforced for any and all instances of academic dishonesty. *See the following link, which includes the University Code of Student Conduct and Discipline:*

<http://www.shsu.edu/students/guide/>

Student Absences on Religious Holy Days:

Students are allowed to miss class and other required activities, including exams, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for making up all coursework missed. *See the following link for full discussion of this policy.*

<http://www.shsu.edu/dept/academic-affairs/documents/aps/students/861001.pdf>

Students with Disabilities Policy:

It is the policy of Sam Houston State University that individuals otherwise qualified shall not be excluded, solely by reason of their disability, from participation in any academic program of the university. Further, they shall not be denied the benefits of these programs nor shall they be subjected to discrimination. Any student with a disability that affects his/her academic performance should contact the Office of Services for Students with Disabilities in the SHSU Lee Drain Annex (telephone 936-294-3512, TDD 936-294-3786) to request accommodations. They should then make arrangements with their individual instructors so that appropriate strategies can be considered and helpful procedures can be developed to ensure that participation and achievement opportunities are not impaired.

SHSU adheres to all applicable federal, state, and local laws, regulations, and guidelines with respect to providing reasonable accommodations for students with disabilities. If you have a disability that may affect adversely your work in this class, then I encourage you to register with the SHSU Services for Students with Disabilities and to talk with me about how I can best help you. All disclosures of disabilities will be kept strictly confidential. NOTE: No accommodation can be made until you register with the Services for Students with Disabilities. *See the following link for full discussion of this policy.*

<http://www.shsu.edu/dotAsset/7ff819c3-39f3-491d-b688-db5a330ced92.pdf>

Visitors in the Classroom:

Department of Accounting policy requires permission of the Department Chair for non-registered students to attend class. Students wishing to audit a class must apply to do so through the Registrar's Office.

Course Conduct:

Students will maintain an academic environment conducive so that all students can achieve the objectives of this course. Everyone will treat all others with the utmost respect and courtesy, both inside and outside of class.

In other words, no one will IMPOSE him/herself on the learning environment in such a manner that it INTERFERES with the learning of other students in this course.

Appropriate classroom conduct includes, but is not limited to:

- arriving to class on time;
- not leaving class early;
- when possible, giving notification to the professor before class when needing to arrive late or leave class early;
- only discussing course-related matters during class;
- telling the truth;
- not making offensive remarks;
- not using telephones, text messagers and other similar technology during class for non-course reasons and without the permission of the professor;
- not using computers during class for non-course reasons and without the permission of the professor;
- only asking questions and making comments in the spirit of enhancing and strengthening the educational environment, as opposed to attempting to limit and weaken the educational environment; and
- being attentive in class and not being a distraction to others (i.e., do not sleep in class; do not read newspapers, books, or other non-course items in class; do not study or work on items from other courses in class; do not “doodle” or draw; do not clip or clean your nails, etc.)

Students will also conduct themselves appropriately outside of class regarding course matters, such as when communicating with me or another student via email or meeting in my office to discuss some course matter.

Inappropriate course conduct will result in such responses as:

- Receiving an **ASSIGNED SEAT** in class;
- **EXPULSION** from class;
- **MEETING(S)** with the Dean of Students, Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor as to whether to allow the student to return to class;
- **GIVING** one’s telephone, text messenger or other similar technology and/or computer to the professor for the class period of offense and/or all remaining class periods of the semester (the professor will return at the end of each class period);
- **REDUCTION** in one’s course grade; and/or
- **FAILURE** of the course.

In summary, inappropriate academic conduct in this course, whether inside or outside of class, is unacceptable and will result in being disciplined.

Use of Telephones, Text Messagers and Other Technology in Academic Classrooms and Facilities:

This portion of the syllabus deals with a particular type of inappropriate classroom conduct that is both a nuisance and distraction to both the professor and other students. In fact, this highly inappropriate behavior is addressed in the following policy statement that has been implemented by the University:

<http://www.shsu.edu/dotAsset/6d35c9c9-e3e9-4695-a1a1-11951b88bc63.pdf>

In accordance with this policy statement, here is the course policy regarding the use of telephones, text messagers and other technology in this course:

- Students are to **POWER DOWN AND PUT AWAY BEFORE THE BEGINNING OF ALL CLASS PERIODS** all telephones, text messagers and any other technology (such as cameras and audio recorders, for example) that are unnecessary/nonessential/unapproved by the professor for learning in this course.
- If a student has a **LEGITIMATE REASON** for keeping such technology powered on and not put away during class, the student **MUST OBTAIN PERMISSION** from the professor **BEFORE** the class period.
- Failure to comply with the two bulleted items above may result in collection of such technology, **EXPULSION** from the classroom, a **REDUCTION** in one's course grade, and/or with multiple offenses, **FAILURE** of the course.
- Failure to comply may also result in the disruptive student **MUST** having a meeting with the Dean of Students, the Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor as to whether to allow the student to return to class;
- If allowed to return, the student may be required to **GIVE** the professor such technology **BEFORE** each remaining class meeting of the semester. The professor will give such technology back to the student at the end of class meeting.
- Any use of a telephone or text messenger or any technology that performs telephone, text messaging, camera, Internet or other unnecessary/nonessential/unapproved functions in this course (this includes smart watches) **DURING A TEST PERIOD OR TEST REVIEW PERIOD IS PROHIBITED.**
- Such technology should **NOT** be present during a test period or should be stored securely in such a way that they cannot be seen or used by the student.
- Such technology should **NOT** be present when reviewing the results of a test or should be stored securely in such a way that they cannot be seen or used by the student.
- **EVEN THE VISIBLE PRESENCE** of such technology during a test period or test-reviewing period will result in being severely penalized for that test. Use of these devices during a test or review period is considered de facto evidence of cheating and will result in a charge of academic dishonesty. *See*

previous comments about Academic Honesty, including the link to the University Code of Student Conduct and Discipline.

In summary, telephones, text messagers and other technology are to be powered down, put away and not used during class without the permission of the professor; else, there will be discipline administered for disrupting class.

Use of Computers in the Classroom:

This portion of the syllabus deals with another particular type of inappropriate classroom conduct that is both a nuisance and distraction to both the professor and other students.

This class takes place in a computer lab because the use of computers is essential to certain aspects of this course throughout the semester (such as accessing the course eTextbook and working on assignments during assigned class time). **HOWEVER**, computers (including personal laptops and notepads) are only to be used for class-related matters, as first identified and approved by the professor before use.

Consistent with the policy for telephones, text messagers and other technology, the policy in this course regarding the unnecessary/nonessential/unapproved use of computers is as follows:

- If a student has a **LEGITIMATE REASON** for using a computer, the student **MUST OBTAIN PERMISSION** from the professor **BEFORE** the class period (use of the course eTextbook does not require permission).
- The unnecessary/nonessential/unapproved use of computers will result in **EXPULSION** from the classroom, a **REDUCTION** in one's course grade, and/or with multiple offenses, **FAILURE** of the course.
- Failure to comply may also result in the disruptive student **MUST** having a meeting with the Dean of Students, the Dean of the College of Business Administration, Chair of the Department of Accounting and/or the professor (at their convenience) **BEFORE** a decision is made by the professor as to whether to allow the student to return to class;
- Any unnecessary/nonessential/unapproved use of a computer in this course during a test period or test review period of test results is **PROHIBITED**.
- Unnecessary/nonessential/unapproved use of a computer during a test or test review period is considered de facto evidence of cheating, resulting in both a charge of academic dishonesty and a severe penalty for that test. *See previous comments about Academic Honesty, including the link to the University Code of Student Conduct and Discipline.*

In summary, computers are not be used in class without the permission of the professor; else, there will be discipline administered for disrupting class.

Class Preparation and Participation:

Class preparation and participation are **ESSENTIAL** elements of achieving learning objectives in this course. The relationship between homework/quiz data and exam performance over many academic years has been

thoroughly analyzed in this course. The relationship is very strong and direct, thereby indicating that preparing for each class period via homework/quizzes is important towards achieving learning objectives in this course.

Students are expected to **FIRST** read assigned material and **THEN** answer assigned homework items **BEFORE** the class period due. See the class schedule for detail of assigned reading material and homework items due by class period throughout the semester.

Students should not be afraid to speak up and/or ask questions during class meetings in the spirit of enhancing their education, as well as that of their classmates. However, students who are late for class should refrain from asking questions about topics already discussed in class (such as from an earlier PowerPoint slide or earlier part of homework or an assignment). These questions should be asked after class so as to not break the flow of class and regress the class back towards an earlier topic already discussed.

Students may be called upon during class to answer questions (including assigned homework items), rather than a simple asking for volunteers. This practice is not intended to embarrass students; rather, verbal communication skills and the ability to "think on one's feet" can help students become successful accounting and business professionals. Also, every student has valuable insights that can aid other students in achieving course learning objectives.

Measurements of Progress

There are five distinct categories of evaluation and progress measurement methods in this course: 1) exams, 2) homework/quizzes, 3) SAP tutorial assignments, 4) Access assignment, and 5) reading assignments. The number of total points from these five categories totals **700 points**.

Exams (a.k.a. Opportunities for Excellence!):

There will be two exams during the semester (each worth **115 points**) and a final exam (worth **120 points**). The class schedule shows the expected date of, as well as the anticipated course material to be tested on, each exam. Exams may contain objective questions (for example, multiple choice, matching, true/false) and/or discussion questions/problems. The format of a particular exam will be discussed as the time of that exam approaches.

Discussion questions/problems will require formal answers to be turned in for grading. **Matters such as spelling, grammar, punctuation, and sentence structure will be evaluated when assigning grades to these formal answers.** It is difficult to separate poor writing from the substantive content sought to be communicated. This is because poor writing reduces the value of the information being communicated, specifically through reduced understandability and reliability. Further, poor writing reduces the perceived relevance of the information being communicated.

Relevance, understandability and reliability are three of a number of characteristics of information that we will discuss early in the semester and continue to emphasize throughout the semester, so it is important to internalize these when communicating in the course. Strong professional writing skills can help students become successful accounting and business professionals. Students should therefore be mindful of this when providing formal answers in all aspects of this course.

Students who miss an exam for a university-allowable excuse can take an immediate make-up exam in lieu of the missed exam. The make-up exam will consist solely of discussion questions/problems differing from the format of the original exam, but covering the same course material concepts that were covered on the exam missed.

Students are responsible for letting the professor know as soon as reasonably possible his/her university-allowable excuse (and provide supporting evidence) for missing an exam. Failing to do so within a reasonable timeframe, as judged by the professor, will result in no opportunity to take a make-up exam in place of the missed exam and a grade of zero being assigned to the missed exam.

Students must take the make-up exam on the first day possible (the professor's expectation is that this will be the first weekday after the missed exam). Students must adjust their schedules to fit the schedule of the professor for taking the make-up exam at a time and location specified by the professor. Failing to take advantage of the make-up exam opportunity will result in a grade of zero for the missed exam.

Only university-allowable excuses allow a make-up exam to be taken in place of a missed exam. A student's employment schedule is not a university-allowable excuse for missing class, including either a regularly scheduled exam or a make-up exam. Personal vacations/cruises are also not a university-allowable excuse.

The final exam is NOT comprehensive of all material in the course – it will only test concepts covered and emphasized in the course after the second exam.

All students MUST take the final exam.

This category of a student's grade in this course is worth a total of **350 points (50% of the final course grade).**

Homework/Quizzes:

The purposes of homework are to help students: 1) gain an introduction to course material, 2) acquire knowledge, 3) be motivated to consistently keep up with course material in a timely manner, 4) aid class discussion, and 5) prepare for assignments and exams. As noted previously, a strong and direct relationship exists between homework/quiz data (as well as assignments) and exam performance in this course. This is logical because exams test the knowledge acquired from performing homework, as well as knowledge quizzed.

The class schedule shows a column for specific homework items assigned (primarily from the textbook) and respective class meeting due dates. Please note also that under the column "Additional Comments" on the class schedule, there are some other homework items to be completed for specific class meeting due dates.

Students are to **FIRST** read course material and **THEN** complete assigned homework **BEFORE** the class period due. Instructions for some homework items from the textbook will be modified from those given in the textbook. Some homework items are question/problem handouts. Please see class schedule for examples of both homework with modified instructions and homework question/problem handouts.

As discussed in the "Additional Comments" column of the schedule, **both modifications to textbook instructions and homework question/problem handouts will be posted to Blackboard in a timely manner** so that students can complete before the class period due. Other modifications to assigned homework (for example, due dates) will be communicated to students in a timely manner by the professor in-class, via email and/or through Blackboard.

Students are to **FORMALLY** answer the assigned homework items (i.e., type or neatly write out answers to each question). **NO CREDIT** will be given for homework answers written on the pages of the textbook.

Students are encouraged to contact the professor before the class period due with any questions about homework instructions so that homework credit can be earned and meaningful progress is made with preparing for classroom discussion of the homework material.

As a point of emphasis, homework items are to be completed **BEFORE** the scheduled class period due as shown on the schedule. **Homework will be checked at the very beginning of the class period due.** The professor will go from student to student, view his/her homework and assign a score on a class meeting roll sheet kept by the professor. Points will be earned based on **PERCEIVED EFFORT** made at answering all of the assigned homework items. If, in the professor's judgment, it appears that no effort/partial effort was made to answer homework items (such as based on the brevity of the answers documented), no credit/partial credit will be given for that student's particular class period's homework grade.

ARRIVING LATE for class after homework has been checked results in the student **LOSING** the opportunity of having his/her homework checked for credit. Students arriving to class after homework has been checked should **neither attempt to stop class and request that their homework be checked nor request after class that their homework be checked for credit.**

If a student knows before a class period that he/she is going to miss class or be late, the student may turn in their homework **BEFORE** class (either in person at the professor's office or via email) so that the student can earn credit. Emails with attached homework must have a time-stamp that precedes the beginning of the class period due; else, a student will not receive credit. Students sliding homework under or tacking outside the professor's office door after the professor has left for class will not receive credit.

Each class period's set of assigned homework items that are checked is worth **10 points**.

Announced/unannounced quizzes will be given throughout the semester. The purposes of quizzes are to motivate students to 1) keep up with course material in a timely manner; 2) retain knowledge discussed in class; and 3) prepare for assignments and exams. Quizzes also provide insight into the format and style of exam questions.

Each quiz is worth **10 points**.

The **12 highest homework/quiz grades** will be included in the determination of a student's letter grade for the course. Because the grand total number of homework checks/quizzes will exceed 21 there is no make-up policy for missed homework and quizzes.

This category of a student's grade is worth a total of **120 points (~17% of the final course grade).**

SAP Tutorial Assignments:

Sam Houston State University is a member of the SAP University Alliance. As a member of the Alliance, this course has been designed to include substantial coverage of SAP. The coverage consists of a series of SAP tutorial assignments that will be completed during the semester. As one of **THE** most commonly used Enterprise Resource Planning (ERP) software packages in business, these assignments will provide practical experience with using SAP and general insights into ERP, accounting transaction and internal control concepts. These assignments will also lend themselves to appreciating other course material discussed during the semester.

Certain aspects of each assignment will require formal typed answers to be completed and turned in for grading. **Consistent with comments made when describing the grading of written answers for exam discussion**

questions/problems, matters such as spelling, grammar, punctuation, and sentence structure will be heavily evaluated when assigning grades to formal answers to SAP assignments.

These assignments (including the formal answering of questions) are to be done individually by students. Respective dates when SAP will be focused upon in the course, as well as associated homework and assignment due dates, are shown on the class schedule.

As a member of the SAP University Alliance, this course meets part of the requirements for the **SHSU/SAP Student Recognition Award**. The Award can be earned by students who complete, with a grade of C or better, three courses that contain a minimum required amount of SAP content. Students are encouraged to take other courses that help them earn the Award, an achievement that can be noted on a student's resume. **Full information about the Award and other courses that meet the criteria for earning the Award can be found at:**

<http://www.shsu.edu/~coba/sap/>

Failing to turn in assignment output when due (see class schedule for respective times and dates due for each under the column, "Additional Comments") without a university-allowable excuse will result in a score of zero for the assignment.

Assignment output will **NOT** be accepted via email – an electronic copy of the required file must be uploaded to Blackboard by the time and date due; else, a student will not receive credit. Printouts of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in assignment output when due. Failing to do so within a reasonable timeframe will result in a score of zero on the assignment output.

As shown on the class schedule, the value of each of the first two SAP tutorial assignments is **30 points** and the value of each of the last two SAP tutorial assignments is **40 points**. As also shown on the class schedule under the column for homework, SAP homework items are due at the beginning of certain class periods. These will help determine a student's homework/quiz category point total for the course. As further noted on the class schedule, the final exam will include concepts from SAP tutorial assignment materials.

This category of a student's grade is worth a total of **140 points (20% of the final course grade).**

Access Assignment:

An Access tutorial assignment will be completed during this semester. This assignment gives students experience with relational databases, as well as insight and appreciation into later discussions of typical business processes that produce events and data captured by an organization's AIS. This assignment will also give students practical experience with decision modeling, risk analysis and IT. Certain aspects of this assignment will require formal typed answers to be completed and turned in for grading. **Therefore, matters such as spelling, grammar, punctuation, and sentence structure will be heavily evaluated when assigning grades to formal answers to the Access assignment.**

This assignment (including the answering of questions) is to be done individually by students. The two deliverables for this assignment are worth a total of **60 points**. Respective times and dates due for assignment deliverables are shown on the class schedule under the column, "Additional Comments." Respective points for each deliverable are shown under the last column of the class schedule.

Deliverables for this assignment will **NOT** be accepted via email – an electronic copy of the required files must be uploaded to Blackboard by the time and date due; else, a student will not receive credit. Printouts of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in a deliverable when due. Failing to do so within a reasonable timeframe or not having a university-allowable excuse will result in a deliverable score of zero.

This category of a student's grade is worth a total of **60 points (~9% of the final course grade).**

Reading Assignments:

Each student will complete two reading assignments, one at the beginning and the other at the end of the semester. Both assignments involve reading this syllabus, the class schedule and other documents provided by the professor. Learning at the beginning of the semester the course objectives and the tone, attitude and "spirit" expected in the course of both students and the professor helps achieve success throughout the course. A reminder at the end of the semester by rereading these items helps provide an excellent reflection on whether course objectives have been met, given the tone, attitude and "spirit" expected of both students and the professor to be followed this semester.

Each reading assignment is worth **15 points**. The time and date due for each one is shown on the class schedule under the column, "Additional Comments." Completed reading assignments will **NOT** be accepted via email – an electronic copy of each must be uploaded to Blackboard by the time and date due; else, the student will not receive credit. Printouts of assignment output will not be accepted for grading.

Students are responsible for letting the professor know as soon as reasonably possible their university-allowable excuse (and provide supporting evidence) for failing to turn in a reading assignment when due. Failing to do so within a reasonable timeframe or not having a university-allowable excuse will result in an assignment score of zero.

This category of a student's grade is worth a total of **30 points (~4% of the final course grade).**

Emails:

Besides the categories discussed above, proper spelling, grammar, punctuation, and sentence structure of student emails may also determine one's grade in the course. Recruiters consistently cite strong communication skills (both personal and written) as **ESSENTIAL** for business success. This includes proper spelling, grammar, punctuation, and sentence structure. Recruiters have told the University, College, Department and the professor to improve the communication skills of students, especially written communication. Research studies in communication repeatedly show that poor communication skills in business can result in one or more of the following:

- People may question the care, effort, work ethic and reliability (or lack thereof) of the person who miscommunicated;
- People may question the knowledge and education (or lack thereof) of the person who miscommunicated; and

- Employers may view the person who miscommunicated as a liability who harms the reputation of their business.

This syllabus has noted that spelling, grammar, punctuation, and sentence structure are considered when grading the written answers to questions on exams and assignments. They may also be considered with student emails. **A student's overall grade may be reduced for such things as misspellings; poor grammar, punctuation and sentence structure; and incomplete emails.**

As noted previously, we will discuss a number of information characteristics early in the semester. The information characteristics discussed will be referred to throughout the semester as we discuss new material building upon earlier material. Accounting is often referred to as the “language of business” because it involves communication about the soundness of the business. Being a great accountant means being a great communicator. Having a great AIS means that the information generated by the AIS is of high quality and value in what it communicates. Students are to **INTERNALIZE** these concepts in their communication this semester as evidence of learning and appreciating the importance of valued information in business.

To show that nothing is being asked of students that I do not expect of myself, **a student can increase his/her grade when bringing to my attention things I did incorrectly such as misspellings; poor grammar, punctuation and sentence structure; and incomplete written communications.**

Policy Regarding Extra Credit Opportunities:

Students are not to ask for extra credit opportunities in this course.

Course Evaluation

With 700 base points, a student will guarantee earning a specific letter grade in the course based on the following:

- ≥ 630 points earned guarantees a letter grade of A
- ≥ 560 and < 630 points earned guarantees a letter grade of B
- ≥ 490 and < 560 points earned guarantees a letter grade of C
- ≥ 420 and < 490 points earned guarantees a letter grade of D
- < 420 points earned results in a letter grade of F

Attendance Policy

University policy requires that roll be taken each class period for administrative purposes. However, **attendance is NOT considered in determining a student's course letter grade.** While not a factor in a student's grade, missing class will seriously detract from a student's learning experience, as well as that of all other students, because in-class discussion of course material by all students in the course can help everyone achieve course learning objectives.

Some items may only be handed out in class and not posted at Blackboard. If a student is not present when such items are distributed, the student is responsible for being proactive and taking the initiative to obtain copies of such items and doing so in a timely manner.

Utilization of Blackboard

Blackboard is used **EXTENSIVELY** in this course to distribute practically all course-related items. To access your specific Blackboard account for this class, go to the SHSU homepage at www.shsu.edu and click on the link for Blackboard under the dropdown list for Campus Tools. A screen requiring your user name and password will appear. Your user name and password are those that you use to log in to your SHSU account and email. If you do not have an account set up on Blackboard, you can click on the link for activating your account.

Utilization of Email

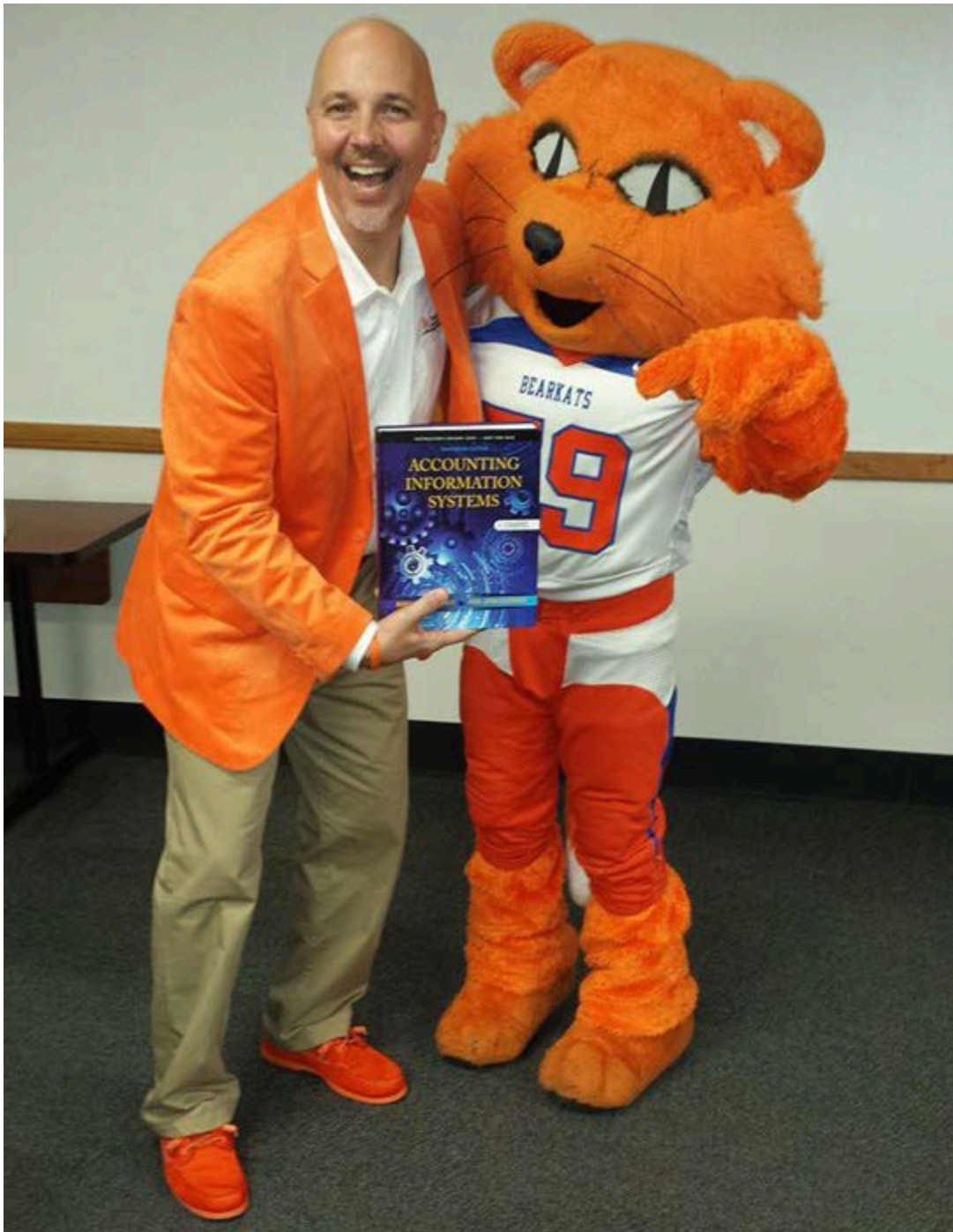
Email will be used to communicate time sensitive information about the class. The Blackboard email system will be utilized to do so, with emails sent to a student's email address as recorded in the SHSU system (i.e., your school email account). If that email address is not the primary one that you desire to use, you can have email forwarded to your preferred address by contacting the University Computer Services Help Desk at extension 1950.

Students are expected to check their email account associated with Blackboard on a daily basis – not just for this class but for all classes and University announcements. **Emails sent at least 24 hours before the beginning of the next class meeting are to be read and implemented before that class meeting.** A student's failure to check email on a timely basis is not an allowable excuse for falling behind in coursework.

Changes in the Class Schedule

Actual course progress over a semester may differ from that specified in the initial class schedule. If adjustments are necessary, an updated schedule will be provided in a timely manner, incorporating any necessary schedule changes.

Thanks for taking the time to read this syllabus and one more very important thing.....



You never know who may swing by and visit our class!

***.....I hope you have a great semester in
this and all your courses!***

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