

SAM HOUSTON STATE UNIVERSITY
COLLEGE OF BUSINESS ADMINISTRATION
Department of Accounting
Course Syllabus – Spring 2018

COURSE NUMBER: Accounting 3324
COURSE TITLE: Principles of Accounting Systems Design
PREREQUISITES: Accounting 2302
INSTRUCTOR: Dr. Jeff Strawser
OFFICE: 311A Smith-Hutson Building
OFFICE HOURS: TR 9:30 – 11:00
W 10:00 – 12:00
R 2:00 – 4:00
or by appointment
TELEPHONE: 936-294-1280
EMAIL: strawser@shsu.edu

TEXTBOOK (OPTIONAL):

Accounting Information Systems, Marshall B. Romney and Paul J. Steinbart, Prentice Hall, 14th Edition, 2017.

COURSE DESCRIPTION:

A study of principles of accounting systems design integrated into both manual and computerized systems. Emphasis on systems design concepts, internal control structures, and transaction processing systems.

COURSE OBJECTIVE:

This course will provide a strong foundation so that the student will:

1. Gain a basic understanding of the subject (e.g. factual knowledge, methods, principles, generalizations, theories);
2. Learn to apply course material (to improve thinking, problem solving, and decisions).
3. Learn appropriate methods for collecting, analyzing, and interpreting numerical information.

The student will understand the role of accounting information systems and the importance of documenting these systems. The student will learn the value of internal and computer controls and their application of these controls. The students will have hands-on experience with applications such as Excel and SAP.

PHONES AND TEXT MESSAGERS:

As per university policy, the use of a telephone or text messenger or any device that performs these functions during a test is absolutely prohibited. These devices must be stored securely and not visible during the test. The use of such a device during a test and even the visibility of such a device during the test will result in a zero assessed for the test and is also considered evidence of cheating. If an emergency situation exists, discuss this with your instructor.

COURSE EVALUATION PROCESS:

The professor, based on his evaluation of the student's performance will assign the student's semester grade. Although participation grades are not explicitly given, class participation will make a difference in borderline grades. The point distribution for determining grades is as follows:

3 semester examinations	300 points
Quizzes (5 pts.)	20
Inclass assignments (10 pts.)	30
Excel assignments	80
SAP assignments	<u>100</u>
Total points	<u>530</u>

Grade Breakdown:

475 – 530	A
422 – 474	B
369 – 421	C
316 – 368	D
< 316	F

RELIGIOUS HOLY DAYS:

Students are allowed to miss class and other required activities, including examinations, for the observance of a religious holy day, including travel for that purpose. Students remain responsible for all work. *See Student Syllabus Guidelines at* <http://www.shsu.edu/syllabus/>

DISABLED STUDENT 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. *See Student Syllabus Guidelines at* <http://www.shsu.edu/syllabus/>

ATTENDANCE POLICY:

Roll will be checked at each class meeting. Student performance in this class is closely related to attendance and preparation.

TOPICS:

- | | |
|-----------------------------------|---------------------------------|
| 1. Accounting Information Systems | 6. Information Systems Controls |
| 2. Transaction Processing | 7. Revenue Cycle |
| 3. System Documentation | 8. Expenditure Cycle |
| 4. Computer Fraud | 9. Excel |
| 5. Internal Controls | 10. SAP |

ETHICS AND INTEGRITY:

Ethics and values are very important in accounting and in the world of business, not-for-profit and governmental organizations. We consider ethical issues in accounting throughout this course. The instructor will assume, unless there is evidence to the contrary, that you are an ethical individual. "Students are expected to maintain complete honesty and integrity in the academic experience both in and out of the classroom. Any student found guilty of cheating on any exam or quiz may be given a "0" on the exam or quiz or an "F" in the course at the professor's discretion.

STUDENT LOAD:

Students should read the chapter before class to maximize their understanding of the lectures. You should expect to spend three hours studying on your own for every hour you are in class.

EXAMS:

Four examinations will be given, three examinations during the semester and a cumulative makeup examination. Students who miss a regular semester examination may use the makeup to replace that missed examination. A student who misses more than one examination will automatically receive a zero on the second missed examination. Students who do not miss any examinations may use the makeup to replace their lowest score on any of the regular examinations. Examinations will consist of multiple choice and/or workout problems.

OTHER ASSIGNMENTS:

Unannounced quizzes will be given during the semester. There will be no makeup quizzes, however you will be able to drop the lowest quiz score. Excel and SAP assignments will be made during the semester.

In-class assignments will also be made throughout the semester. If you work on these during the allotted class time you do not have to turn them in to earn the points. **If you leave class early or miss class, the assignment is due the next class and points will be awarded based on completeness and accuracy.** These assignments will not be accepted late. You are allowed to drop the lowest inclass score.

If you are absent or late to class, you are responsible for all announcements, material covered, and assignments made.