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Office Hours: MW 5:15PM-6:15PM; T/Th 5:30PM-6:30PM; Fri Virtual 9AM–10AM

ABOUT THE COURSE

Revisions to the Syllabus: I reserve the right to make modifications to this syllabus if it becomes necessary to accomplish the goals of this class. I will notify you if revisions are made via Blackboard and update the Syllabus on Blackboard.

Course Description: This course is designed to introduce students to accounting information systems. It focuses on understanding the different types of accounting systems, internal controls for accounting systems including security issues, accounting systems development, and information systems auditing concepts. **PR: Accounting 3302.**

Course Goals:
Upon satisfactory completion of this course, the student will be able to:
1. Illustrate the value of accounting information within the business environment
2. Demonstrate the ability to read and complete analytical flowcharts
3. Explain the major features in each of the three transaction cycles
4. Complete transactions in a manual accounting system from source documents to financial statements
5. Complete transactions from source documents to financial statements using a commercial accounting package
6. Use computer software to facilitate communication
7. Compare and contrast traditional accounting records and their computer equivalents
8. Summarize the common fraud techniques used in both manual systems and computer-based systems
9. Contrast double-entry bookkeeping and database accounting systems
10. Summarize the duties performed by database management systems
11. Demonstrate the normalization of records for a database system
12. Explain the implications of REA for the accounting profession
13. Select appropriate controls and precautions to ensure the security of an organization’s computer facilities and computer operations

COURSE POLICIES

Attendance: All students are expected to be prepared for each class session, attend the entire class session, and participate in each class meeting. That means that you should be in your desk with paper, pencil, and calculator when class begins. If you are going to be absent please contact me as soon as you are aware you will be missing class. Attendance is not part of your final grade but please note that quizzes/in class work CANNOT be made up. In class participation may also be used in borderline grade situations.

Although this list is not inclusive, students will be counted ABSENT for the following reasons: 1. Student does not attend the class; 2. Student has not prepared exercises assigned and/or does not participate in class discussion when called upon; 3. Student sleeps during class; 4. Student spends class time talking with other students or talking or text messaging on cell phone; 5. Student leaves class without written explanation before the class period is over; and 6. Any other behavior which indicates that the student is not engaged in learning while in the classroom.

Role will be taken at the beginning of class. If you come in late make sure to see me after class so I can credit you with attendance. If you need to leave class earlier please inform me prior to class beginning. Students should note that quizzes which are missed cannot be made up. It is the responsibility of the student to obtain assignments and/or lecture material which may have been missed.

Exams: 2 exams each worth 200 points.

Make-Up Exams: Any student who misses a scheduled exam for any reason MUST notify the instructor within 24 hours of the scheduled exam to make arrangements for a makeup. An exam must be completed either before the papers are returned to the class or it will be scheduled at the end of the semester. Make-up exams are often more difficult than the corresponding regularly scheduled exam.

System Understanding Aid & Peachtree Projects: These are both simulation type exercises. Group may be assigned to complete certain sections but all individuals will need their own individual projects to turn in on the due date. These projects are relatively lengthy and milestone due dates will be assigned to help make sure students do not fall too far behind.

Weekly Discussions: There will be a weekly discussion topic posted in Blackboard that students must post a response too. They must also comment on their peers’ postings as well. The rubric is outlined in Blackboard. There are two due dates for each discussion. Your response is due approximately two days earlier than your comment on your peers’ postings. These questions do not all have a right/wrong answer. They are intended to get you to put your thoughts about the material in writing. Each discussion will be worth 10 points.

Research Paper: A paper will be assigned during the first few weeks of the semester that will deal with accounting information system topics. The rubric will be assigned when the topic/topics are given. You will have approximately 8 weeks to research and write the paper which should be between 3-5 pages double spaced.

Flow-chart project: The flow-chart project will consist of you filling symbols on a blank flowchart, you documenting an accounting process using a narrative summary, and then translating that narrative into a flow-chart.

5 minute presentation: Students will be assigned a topic related to accounting information systems and will have to give a 5 minute presentation to their peers. These presentations will be staggered throughout the semester. I will determine the presentation order based on student input.
Grading Policy:  
Midterm: 200 pts
Final: 200 pts
Weekly Discussions: 150 pts
System Understanding Aid: 125 pts
Peachtree Project: 125 pts
Research Paper: 100 pts
Flow-chart project: 50 pts
5 minute Presentation: 50 pts

All points scored will be added together and final grades will be based on the following percentages to total possible points:

- 90% and above: A
- 80% to 89%: B
- 70% to 79%: C
- 60% to 69%: D
- 59% and below: F

EXPECTATIONS

What You May Expect of Me:
1. I will treat you in a professional manner both inside and outside class.
2. I will be in class on time and prepared to discuss the day’s topic listed on the Blackboard calendar.
3. I will provide help (during my office hours) so that you may complete all required homework correctly and on time.
4. I will answer any appropriate question you have about the material in class, in my office, or in a timely manner by email. I will answer all email within 48 hours, if possible. You may question any comment I make in class without fear of retaliation, humiliation, or harassment.

What I Expect of You:
1. I expect you to be in class on time and prepared to discuss the day’s topic listed on the Blackboard calendar – including having ready your text, paper on which to take notes, and a calculator.
2. I expect you to have completed for each class period all reading and problem assignments given in class and listed on the Blackboard calendar for that date.
3. I expect you to be prepared to participate in discussions of the material during class and to ask questions about topics you find confusing.
4. I expect you to request help in my office during office hours or by email if you need additional time or have additional concerns.

Cheating will NOT be tolerated. For the first offense student will be given a ZERO for the assignment. For the second offense the student will be given an F for the course. All incidents of cheating will be reported to the appropriate personnel.

Included as a part of this syllabus are the Fairmont State University Standard Syllabus Statements which can be found at http://www.fairmontstate.edu/AcademicAffairs/SyllabusStatements.asp