



Anderson Schools of Management  
Accounting Department

Revised 8/3/2015

***COURSE SYLLABUS Check WebCT for most current!***

**MGMT 449 – Accounting Information Systems**

**Fall 2015**

**Section 002**

<b>Instructor Information</b>	
<b><i>Instructor:</i></b>	Norman H. Colter, MBA, CPA
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Office Hours:	M-10:00am-11:00am and 1pm-2pm; T-12:30-2pm (but not on exam days), and by appointment.

***Course Description***

Introduction to the use, design, and control of accounting information systems. Application of professional software packages for transaction analysis and preparation of financial statements. Exposure to breadth of accounting profession, career choices, and what accountants actually do at work.

***Learning Goals and Objectives***

The goals and objectives of the course are as follows:

- Comprehensive review of a manual accounting system and how it relates to a computerized AIS
- Professional accounting software packages and how they are used in a business concern
- Internal controls and how it relates to AIS and Auditing
- Comprehensive introduction to systems documentation through flowcharting
- Introduction to a Database Management Systems (DBMS) and how it relates to AIS
- Introduction to various careers in the accounting profession

***Required Materials***

Accounting Information Systems (13th edition) Romney, B. Marshall, and Steinbart, J. Paul, Prentice Hall, 2014. ISBN No. 0-13-342853-2

Computer Accounting with Sage 50 Accounting 2015, 4<sup>th</sup> Edition. Arens A. Alvin and Ward Dewey D. And Henry J. Laurie ISBN No. 978-0-912503-51-6.

Systems Understanding Aid., 8<sup>th</sup> Edition, Arens, A. Alvin and Ward, Dewey D. ISBN No. 978-0-912503-38-7.

## *Other Resources*

This is a WebCT enhanced class. You will find many resources on the site organized by chapter to help you learn the material.

If you have never used WebCT, take a look at “How to Use WebCT” on the WebCT Login page, <https://vista.unm.edu/webct/entryPageIns.dowebct> Or even if you have, you may learn some tricks to help you navigate better.

Any problems should be brought to the attention of your instructor first. Free tutoring services are available to MGT 449 students. [Beta Alpha Psi](#), the accounting fraternity, has an accounting lab, staffed by unpaid student volunteers, available in ASM 2059 (2nd Floor, West Wing of ASM). Check the lab door for hours after the first or second week of classes, and you may want to call the accounting lab at 505-277-7111 slightly ahead of your planned visit to be sure that someone will be there. [CAPS](#), in Zimmerman Library, also has tutoring services available.

## *Instructor Expectations*

I am committed to help you successfully complete the class, however, you must do your part which includes reading the material in advance and completing the homework, problems and quizzes as indicated on the course outline. From here forward in your training as a professional accountant, you will need to be much more disciplined and focused to master the material and do well in your study of accounting. Professional behavior does not emerge magically when your degree is conferred; rather, it is developed over time through consistent effort in progressively more demanding work.

## *Course Expectations*

This course continues your formal academic development as an accountant; here, you will start the process of learning the technical details of accounting, developing the attitudes and behaviors you will need to succeed in the profession and familiarizing yourself with the various elements of the profession.

**All announcements/changes/due dates will be posted on WebCT (either in the Announcements or Calendar areas, or both):** It is the student’s responsibility to check for communications and changes to the course.

**Midterm exams:** Three midterm exams will be given in class. They will be a mixture of multiple choice questions and problems. Specific exam dates are noted on course schedule. Also remember to bring a simple calculator and 2 pencils with erasers. No make-up exams will be given for any reason. If you miss a (one) midterm exam and have a **valid and verifiable** excuse, we will average the scores of the two exams you do take, and that will be the score for the missed exam. It is in your best interest to take all of the midterm exams. No student will pass the class without taking two of the three exams. I may ask that you sit in a specific seat for an exam, and we sometimes move students during an exam—I appreciate your cooperation.

**In-Class Work or Submissions:** We will be completing several in-class exercises, quizzes and homework collections during the semester. These will be unannounced and I do not allow make ups.

**HW:** As an experienced accounting student, you know that completing all the homework timely, thoughtfully and professionally is an essential element for success. Here are some things to keep in mind regarding homework:

1. All homework in each set should be completed by the time we are set to begin a new chapter per the schedule. I urge you, however, to complete each chapter's homework as soon as possible after the related lecture.
2. Class sessions designated as homework review will typically involve presenting / putting problems on the board for class discussion. Please come prepared to present / discuss any of the assigned homework problems in the relevant review session.
3. Homework in accounting information systems is more about critical thinking than about right answers. In fact, many problems you complete in this class will have more than one possible answer. However, do not confuse that notion with the idea that "all answers are right answers." In other words, while a problem may have several acceptable answers, some answers will clearly be unacceptable.
4. Please note the following about homework:
  - a. I will collect the homework from time to time; thus, you may complete it with or without the use of information technology.
  - b. Complete all parts of each problem unless otherwise specified.
  - c. For any problem that requires systems documentation, create a systems flowchart.
  - d. For Discussion Questions (DQ), these questions will be used primarily for class discussions. Please briefly answer the questions, keeping in mind, that these questions will be used in class.

Note: You are required to hold onto any items submitted in class and then returned. If there is a dispute about your grade, you must have the submission to present to the instructor.

**Projects:** You will be completing several projects this semester. All projects and detail information pertaining to the projects will be made available through WebCT. I will let you know when the projects will be available for download.

- Systems Understanding Aid Project (100 points). You will be completing a practice set called a System Understanding Aid (SUA). The project will consist of a comprehensive manual accounting system with special journals. For this project, you may work with a partner if you choose to do so. Please see the handout in WebCT for additional information; you should start working on this project as soon as it is available to you.
- Sage 50 Project (100 points). You will be completing a practice case with Sage 50 accounting software. This project will be a continuation of the SUA. For this project, you may work with a partner if you choose to do so. Please see the handout in WebCT for additional information; you should start working on this project as soon as it is available to you.
- Flowchart Documentation Project (100 points). I'll provide you with a case; your job will be to prepare a systems flowchart of the business process described. You will be best equipped to start this project when we finish Chapter 3 in the text. Please refer to the handout in WebCT for additional information.
- Internal Control Project (50 points). Understanding and evaluating internal controls of an entity is critical to understanding how a business operates. You will complete this project to gain a better conceptual understanding of how organizations operate more efficiently by following fundamental internal control processes.
- Professional Development Presentations (100 points). Part of the goal of MGT 449 is to help you understand the available career opportunities when you finish your degree. To that end, you will be completing a professional development project this semester. Group presentations will take place at the end of the semester. Like the general ledger project, you can start working on it after receiving the

handout with instructions. When available, please consult the handout in WebCT for additional information.

- Access Database /Excel Pivot Table Project (100 points). You will be completing a project using MS Excel and MS Access DBMS. You will be using Microsoft Access and Microsoft Excel for this project so the purchase of software is not necessary. This project will introduce you to introductory level understanding of database tables and how to query databases for financial information. In addition, you will be introduced to pivot tables and how the information can be used and manipulated to solve complex business problems. Please consult the handout in WebCT for additional information.
- Business Cycle Presentations (100 points). You will be completing a group assignment, which will require that you present a chapter from the textbook (chapter will be assigned by professor). Your group presentation will consist of the thorough review of the chapter and examples of the topics in the chapter. Please consult the handout in WebCT for additional information.

**In-Class Quizzes or HW:** To encourage class attendance and reading chapters in the textbook, the instructor will administer in-class quizzes at random during the semester. Also, homework will be collected at random in order to satisfy the point's requirement.

### Computer Requirements

Since this is a WebCT enhanced course, there are some minimum hardware and software requirements to complete the course. Students will need access to Microsoft Word, EXCEL, PowerPoint and Acrobat Reader for this course. For issues concerning operating system requirements and web browser compatibility, see <https://vista.unm.edu/webct/entryPageIns.dowebct> and click on "Check Your Browser."

1. **NOTE:** For **all browsers**, Java 2 and cookies must be enabled. **Pop-up blockers MUST BE** turned OFF. At the above site, you can also click on "Common Problems"

### Technical Support

If you are having technical problems with Web CT, you can contact free technical support through one of the following ways:

- Phone: (505) 277-5757 (M-F 8am – 5pm MT)
- Email: [webct@unm.edu](mailto:webct@unm.edu)
- Web: WebCT Help for Students: <http://studentinfo.unm.edu>

You must have a UNM Net ID to access WebCT. More information on obtaining one can be found at <https://netid.unm.edu/> If you need help with WebCT, click on <https://vista.unm.edu/webct/entryPageIns.dowebct> and click on "How to Use WebCT." Any course content related questions should be directed to the instructor. Please refer to instructor contact [contact](#) information from above.

### Course Policies

**Academic Integrity:** Academic integrity is expected from all students enrolled in this course. Cheating is expressly forbidden. Cheating includes copying from the homework, quizzes, exams or files of other students, copying from the solutions manual and turning the result in for credit, use of unauthorized material during exams (we and the proctors watch carefully for this), allowing others to complete Graded HW or quizzes for you, or any other form of academic dishonesty. It also includes failing to report or allowing other students to cheat. Academic dishonesty includes marking absent students as present if roll is taken. If you are unsure what constitutes academic dishonesty, check the [UNM Catalog 2010-2011](#) at 46 or your [Pathfinder \(Appendix\)](#), (see

Policy on Academic Dishonesty and Student Code of Conduct), or speak with your instructor. We may refer incidents of cheating on to the appropriate UNM authorities. Cheating may result in an “F” for the entire course.

**Access to Education:** Qualified students with disabilities needing appropriate academic adjustments should contact the instructor as soon as possible, preferably in the **first week of class** to ensure your needs are met in a timely manner. For information on assistive technology available for student use and additional information on services available through the [Accessibility Resource Center](#). Students are required to attend classes and to arrive on time. Attendance may be taken. Once you arrive, you should plan to stay until the class ends (unless you have made advance arrangements with the instructor for an early departure). We find it extremely disruptive to have students coming and going during the class period. Additionally, while we understand that you may want to visit with your fellow students, please do this before or after class—we will not “talk over” students. Finally, please turn off any audible ringer on your cellphone—we will deduct points if these go off in class.

**Audit:** A student may register for a course as an auditor, if permission of the instructor is obtained. A student has the **first four weeks** of the semester to change a course to audit status. No changes in audit status will be processed after the fourth week of class. Students are charged the normal tuition rate for auditing a course.

**Challenges to the Grading:** Must be made in writing within one week from when the exam or assignment is returned in class or within one week from the last day of quiz or Graded HW availability. For exams, the one week begins to run when the exam is distributed to the class, even if you are absent. Any challenge must include the basis of your reasoning and any support (from the text) for your position. Your original exam must be returned with your challenge.

**Copyright:** All materials in this course fall under copyright laws and should not be downloaded, distributed, or used by students for any purposes outside of this course.

**Courtesy:** Please come to class and focus on what is going on, rather than being distracted by a cellphone, text-messaging, or surfing the web.

**Discussion:** Studying or discussing course assignments and materials with other class members is **highly encouraged**. Your exams and other submissions must be your own work, however.

**Inclement Weather Policy:** On days when weather is bad, please listen to local media or check <http://www.unm.edu/news/CampusNews/weather.html> to see if UNM will be operating on a delayed schedule or will be closed. A delay means that classes scheduled before the late campus opening are CANCELLED (For example, if a two-hour delay is announced, then classes scheduled to start before 10:00 a.m. are cancelled. For MGT 449, if there is a two-hour delay, the MGT 449 sections that would have started thereafter on that day will be cancelled also. A closure means that UNM will not be opened for the day, or will be closed before the end of the regular work day.

In the event of a delay or closure of UNM **affecting our class on an exam day**, the exam will be given during the next scheduled class meeting. In the event of such a delay or closure during final exam week, you will be notified through a WebCT Vista announcement on the class site and/or via e-mail to your UNM account of the rescheduling of the final exam. For more information about UNM’s inclement weather policy, see <http://www.unm.edu/~ubppm/ubppmanual/3435.htm>.

**Incompletes, Drops, and Withdrawals:** Your instructor gives an **incomplete** only under extreme circumstances. If you are running into problems with the course, please contact your instructor as early as possible so you do not fall behind. If you need to **withdraw** from school or **drop** the course, please do it in a timely manner and notify your instructor via email, so that he is not forced to give you an F or W/F at the end of

the semester. It is the **student's responsibility** to initiate drops or withdrawals from this class and to make sure they are properly processed. Up until one week after the first exam, all instructors give unconditional WPs. After that time, WP/WF will be determined by grades and effort to date.

This course falls under all UNM policies for the last day to drop courses, etc. Please see the [UNM Course Catalog](#) for information on UNM services and policies. Please see the [UNM academic calendar](#) for course dates, the last day to drop courses without penalty, and for financial disenrollment dates.

**Privacy and WebCT Tracking Notice:** WebCT, the course management system we use, automatically records all students' activities, including your first and last access to the course, the pages you have accessed, the number of discussion messages you have read and sent, discussion text, quiz and Graded HW activity and posted discussion topics. This data may be accessed by the instructor or by UNM consultants.

**Social Media:** You may want to follow the Accounting Department Twitter account at @unm\_asm\_acctg as a means of staying current in the field and learning about events and job information. Students will also have the opportunity to ask questions regarding the accounting industry, employer expectations, share their expertise, and celebrate achievements in the field. Following the Accounting Department is not mandatory and students who choose to interact via this forum should exercise the usual caution reserved for social media.

### Assessment and Grading

Grades will be based on total points earned (out of 1000 possible) in the course. The components of your grade will be as follows:

Mid-term exams (3 will be given)	300
Homework (5 random collections @ 10 points each) Due at the beginning class! No late submittals will be accepted.	50
Flowchart Documentation Project	100
Internal Control Project	50
Systems Understanding Aid (SUA)	100
General Ledger-Sage 50	100
Professional Development Project	100
Access Database Project/Excel Pivot Table Project	100
Business Cycle Presentations- Group presentations	100
Total possible points	1000

The grading scale will be as follows:

	Grade	% of total	Break
A+	98-100	980	
A	93-97.99	930	
A-	90-92.99	900	
B+	88-89.99	880	
B	83-87.99	830	
B-	80-82.99	800	
C+	78-79.99	780	
C	70-77.99	700	
D	60-69.99	600	
F	0-59.99	0	

### ***Course Evaluation***

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You will be provided a course evaluation at the end of the semester. This evaluation is anonymous and the results will not be shared with the instructor until the beginning of the next semester.

### ***Schedule***

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The following pages contain a tentative listing of the daily assignments for the class. If you are absent from class, you are responsible to find out about any changes to the schedule.

MGT 449- Fall 2015-Schedule (subject to change)

Date	Chapter		Class Assignment DQ-Discussion Questions	Sage 50	Projects Due	You Should Have Completed
Mon- Aug. 17	Intro to class and syllabus					
Wed- Aug 19	Begin Chapter 3 & Intro to Systems Documentation		DQ 3.2--Problems 3.1,3.12, 3.16			
Mon- Aug. 24	Meet in ASM Computer lab- Intro to MS Visio	Hand out flowchart project requirements				
Wed.- Aug. 26	Review Ch. 3 HW-Flowcharts  Intro. To SUA					
Mon.- Aug. 31	SUA Lab-Class Optional					
Wed- Sep. 2	Review Ch. 1 and Ch. 2	Ch. 1 –DQ 1.3, 1.6- Problems 1.4,1.5,1.6,1.8	Ch. 2-DQ 2.5, Problems 2.1,2.5,2.9			Ch. 3 HW Due
Mon- Sep. 7	Labor Day!-No class					



Date	Chapter		Assignments	Sage 50		You Should Have Completed
Wed-Sep. 9	Review Ch. 1 and 2 HW- Both Chapters HW Due!				Flowchart Documentation Project Due! (20% penalty if not turned in at beginning of class)	Ch. 1 and 2 HW Due.
Mon-Sep 14	Ch. 7 – Control and Accounting IS		DQ 7.1, 7.2,7.4,7.7 Problems 7.1,7.2,7.7			
Wed-Sep. 16	Review Ch. 7 HW	Hand out internal controls project requirements				
Mon-Sep. 21	Complete Ch. 7 & Review for Exam #1					Ch. 7 HW Due!
Wed-Sep. 23	Exam #1-Chs. 1,2,3,7				Internal Controls Project Due (20% penalty if not turned in at beg. Class.)	
Mon-Sep. 28	Return Exam #1 and Intro to Sage 50				SUA Due (20% penalty if not turned in at beg. Class.)	
Wed-Sep. 30	Assign Cycle/Prof. Dev. Teams					
Mon-Oct. 5	No class- Teams are to meet and work on presentations					
Wed-Oct. 7	No class- Teams are to meet and work on presentations					
Mon-Oct. 12	Ch. 12 - Revenue		DQ 12.1, 12.3,12.4 Problems			

	Cycle Presentation		12.1,12.2,12.7,12.10,12.11			
Wed- Oct. 14	Ch. 13 Expenditure Cycle- Presentation		DQ -13.2, 13.3,13.4 Problems- 13.1,13.2,13.3, 13.4, 13.9,13.12			Ch. 12 HW Due!
Mon- Oct. 19	Ch. 14 Production Cycle- Presentation		DQ- 14.1,14.2,14.5 Problems-14.1,14.2,14.7			Ch. 13 HW Due!
Wed- Oct. 21	Review for Exam #2			Sage 50 Project Due! (20% penalty if not turned in at the beginning of class.)		Ch14 HW Due!
Mon- Oct. 26	Exam #2-Chs. 12,13, & 14					
Wed – Oct. 28	Return Exams/Intro to Ch. 4 - Relational Databases		Ch. 4 HW – DQ4.2,4.3,4.5 Problems-4.1,4.2,4.3			
Mon- Nov. 2	Cont. with Ch. 4-Relational Databases					
Wed- Nov. 4	Pivot Table Presentation	Hand out Access/Excel Project Requirments				
Mon- Nov. 9	Chapter 15- HR/PR Cycle- Presentation		DQ 15.1,15.2,15.5,15.6 Problems- 15.1,15.2,15.3,15.4,15.9			Ch. 4 HW Due
Wed- Nov. 11	Review Ch. 15 HW					Ch. 15 HW Due
Mon- Nov. 16	Ch. 16-GL and Reporting System Presentation		DQ 16.1, 16.3,16.5 Problems-16.1,16.2,16.3			

Wed- Nov. 18	Exam #3-Chs. 4, 15, & 16				Access Database/Pivot table Project Due! (20% penalty for late work.)	Ch. 16 HW Due
Mon- Nov. 23	Return Exam#3 and prepare for presentations					
Wed- Nov. 25	Meet in groups to prepare for presentations					
Mon- Nov. 30	Prof. Dev.- Group presentations				Prof. Dev. Presentations Due	
Wed- Dec. 2	Prof. Dev.- Group presentations				Prof. Dev. Presentations Due	