

**University of North Texas at Dallas  
Fall 2016  
SYLLABUS**

<b>ACCT 4100-001 Accounting Systems 3 hours</b>			
<b>Department of</b>	<b>Accounting</b>	<b>School of</b>	<b>Business</b>
<b>Instructor Name:</b>	<b>Stephanie Mongiello, J.D., M.B.A.</b>		
<b>Office Location:</b>	<b>TBA</b>		
<b>Office Phone:</b>	<b>TBA</b>		
<b>Email Address:</b>	<a href="mailto:stephanie.mongiello@untdallas.edu">stephanie.mongiello@untdallas.edu</a>		
<b>Office Hours:</b>	<b>TBA</b>		
<b>Classroom Location:</b>	<b>DAL2 243</b>		
<b>Class Meeting Days &amp; Times:</b>	<b>Tu 7:00-9:50 p.m.</b>		
<b>Course Catalog Description:</b>	4100. Accounting Systems. 3 hours. Introduction to technology/accounting information systems and their interface with business processes, internal controls, and database management systems. Emphasis on maintaining and auditing system security and integrity development life cycle to the engineering of accounting information systems. Emphasis on auditing system security and integrity. Practical experience with a commercial accounting package and database management software.		
<b>Prerequisites:</b>			
<b>Corequisites:</b>	<b>ACCT 3120. Must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses taken at UNT or their equivalent taken at other colleges and universities to take this course. This course may not be taken more than twice at UNT. Students may not retake this course once they have completed (with a grade of C or better) a course for which this is a prerequisite.</b>		
<b>Required Text:</b>	<b>Accounting Information Systems (13<sup>th</sup> Edition), by Romney and Steinbart, published by Pearson</b>		
<b>Access to Learning Resources:</b>	UNT Dallas Library: phone: (972) 780-1616 web: <a href="http://www.untdallas.edu/library">http://www.untdallas.edu/library</a> email: <a href="mailto:library@untdallas.edu">library@untdallas.edu</a> UNT Dallas Bookstore: phone: (972) 780-3652 web: <a href="http://www.untdallas.edu/bookstore">http://www.untdallas.edu/bookstore</a> e-mail: <a href="mailto:untdallas@bkstr.com">untdallas@bkstr.com</a>		
<b>Course Goals or Overview:</b>			
	The goal of this course is to introduce accounting information system concepts and their application to business processes, internal controls, and database management.		
<b>Learning Objectives/Outcomes:</b> At the end of this course, students will be able to:			
1	Describe the basic activities performed in the major business cycles.		
2	Identify what data needs to be collected to enable managers to plan, evaluate, and control the business activities in which an organization engages.		
3	Understand how IT developments can improve the efficiency and effectiveness of business processes.		
4	Understand how to design an AIS to provide the information needed to make key decisions in each business cycle.		
5	Understand the risks of fraud and the motives and techniques used to perpetrate fraud.		

6	Describe the COSO and COSO-ERM models for internal controls and risk management, as well as the specific controls used to achieve those objectives.
7	Describe the Control Objectives for Information and Related Technology (COBIT) Framework for the effective governance and control of information systems and how IT affects the implementation of internal controls.
8	Understand the AICPA's Trust Services framework for ensuring systems reliability by developing procedures to protect the confidentiality of proprietary information, maintain the privacy of personally identifying information collected from customers, assure the availability of information resources, and provide for information processing integrity.
9	Understand the fundamentals of information security.
10	Describe the goals, objectives, and methods for auditing information systems.
11	Understand fundamental concepts of database technology and data modeling and their effect on an AIS.
12	Describe the tools for documenting AIS work, such as REA diagrams, data flow diagrams, business processing diagrams, and flowcharts.
13	Describe the basic steps in the system development process to design and improve an AIS.

## Course Outline

This schedule is subject to change by the instructor. Any changes to this schedule will be communicated in class or via class email or Blackboard announcement. Additional readings and activities may be added, these will be noted in the Readings and Activities/Assignments sections.

Topics	Timeline
Ch. 1: Accounting Information Systems: An Overview Ch. 2: Overview of Transaction Processing and Enterprise Resource Planning Systems	Aug 23
Ch. 3: Systems Documentation Techniques	Aug 30
Ch. 4: Relational Databases	Sep 6
Ch. 5: Computer Fraud Ch. 6: Computer Fraud and Abuse Techniques	Sep 13
Ch. 7: Control and Accounting Information Systems	Sep 20
Ch. 8: Controls for Information Security Ch. 9: Confidentiality and Privacy Controls	Sep 27
<b>Midterm Exam</b>	Oct 4
Ch. 10: Processing Integrity and Availability Controls	Oct 11
Ch. 11: Auditing Computer-Based Information Systems	Oct 18
Ch. 12: The Revenue Cycle: Sales to Cash Collections	Oct 25
Ch. 13: The Expenditure Cycle: Purchasing to Cash Disbursements	Nov 1
Ch. 14: The Production Cycle Ch. 15: The Human Resources Management and Payroll Cycle	Nov 8
Ch. 16: General Ledger and Reporting System	Nov 15
Ch. 17: Database Design Using the REA Data Model Ch. 18: Implementing an REA Model in a Relational Database Ch. 19: Special Topics in REA Modeling	Nov 22
<b>Project DUE</b>	
Ch. 20: Introduction to Systems Development and Systems Analysis Ch. 21: AIS Development Strategies Ch. 22: Systems Design, Implementation, and Operation	Nov 29
<b>University-Wide Reading Day – NO CLASS</b>	Dec 6
<b>Final Exam</b>	TBA Dec 7-Dec 13

## Course Evaluation Methods

This course will utilize the following instruments to determine student grades and proficiency of the learning outcomes for the course.

### Assignments

Eleven (11) assignments will be assigned this semester. The assignments will be posted and submitted via Blackboard. The lowest assignment grade will be dropped (i.e. 10 of the 11 grades will count).

### Project

One (1) project will be assigned this semester.

### Exams

Two (2) exams will be given this semester. The Final Exam will not be comprehensive (i.e. it only includes topics covered since the Midterm Exam).

### Attendance/Preparation/Participation

You are to be present, alert, and attentive during in-person class. Demonstrate your participation by paying close attention during lectures and by contributing during classroom discussions.

#### **Grading Matrix:**

<b>Activities/Assignments</b>	<b>Value (percentages)</b>
11 Assignments (highest 10)	30
1 Project	15
Midterm Exam	20
Final Exam	20
Attendance/Preparation/Participation	15
<b>Total:</b>	<b>100%</b>

### Grade Determination

**A = 90% or better**

**B = 80 – 89 %**

**C = 70 – 79 %**

**D = 60 – 69 %**

**F = less than 60%**

## University Policies and Procedures

### **Students with Disabilities (ADA Compliance):**

Chapter 7(7.004) Disability Accommodations for Students

The University of North Texas at Dallas makes reasonable academic accommodation for students with disabilities. Students seeking accommodations must first register with the Disability Services Office (DSO) to verify their eligibility. If a disability is verified, the DSO will provide you with an accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request accommodations at any time, however, DSO notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet/communicate with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Disability Services Office website at

<http://www.untDallas.edu/disability>. You may also contact them by phone at 972-338-1777; by email at UNTDisability@untDallas.edu or at Building 2, room 204.

### **Course Evaluation Policy:**

Student's evaluations of teaching effectiveness is a requirement for all organized classes at UNT Dallas. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider students' evaluations to be an important part of your participation in this class.

### **Academic Integrity:**

Academic integrity is a hallmark of higher education. You are expected to abide by the University's code of Academic Integrity policy. Any person suspected of academic dishonesty (i.e., cheating or plagiarism) will be handled in accordance with the University's policies and procedures. Refer to the Student Code of Academic Integrity at

[http://www.untDallas.edu/sites/default/files/page\\_level2/pdf/policy/7.002%20Code%20of%20Academic\\_Integrity.pdf](http://www.untDallas.edu/sites/default/files/page_level2/pdf/policy/7.002%20Code%20of%20Academic_Integrity.pdf) for complete provisions of this code.

Academic dishonesty includes, but is not limited to, cheating, plagiarizing, fabrication of information or citations, facilitating acts of dishonesty by others, having unauthorized possession of examinations, submitting work of another person or work previously used without informing the instructor, or tampering with the academic work of other students.

Web-based Plagiarism Detection: Please be aware that students may be required to submit written assignments to Turnitin, a web-based plagiarism detection service, or another method. If submitting to Turnitin, please remove your title page and other personal information.

## **Classroom Policies**

### **Bad Weather Policy:**

On those days that present severe weather and driving conditions, a decision may be made to close the campus. In case of inclement weather, call UNT Dallas Campuses main voicemail number (972) 780-3600 or search postings on the campus website [www.unt.edu/dallas](http://www.unt.edu/dallas). Students are encouraged to update their Eagle Alert contact information, so they will receive this information automatically.

### **Attendance and Participation Policy:**

The University attendance policy is in effect for this course. Class attendance and participation is expected because the class is designed as a shared learning experience and because essential information not in the textbook will be discussed in class. The dynamic and intensive nature of this course makes it impossible for students to make-up or to receive credit for missed classes. Attendance and participation in all class meetings is essential to the integration of course material and your ability to demonstrate proficiency. Students are responsible to notify the instructor if they are missing class and for what reason. Students are also responsible to make up any work covered in class. It is recommended that each student coordinate with a student colleague to obtain a copy of the class notes, if they are absent.

### **Diversity/Tolerance Policy:**

Students are encouraged to contribute their perspectives and insights to class discussions. However, offensive & inappropriate language (swearing) and remarks offensive to others of particular nationalities, ethnic groups, sexual preferences, religious groups, genders, or other ascribed statuses will not be tolerated. Disruptions which violate the Code of Student Conduct will be referred to the Office of Student Life as the instructor deems appropriate.

### **Other Policies:**

- **Use of Blackboard Learn.** Blackboard Learn is an important communication and education tool. You will be expected to be competent in this technology, and to inform the instructor if you need help.
- **Use of Cell Phones & other Electronic Gadgets in the Classroom.** Cell phones are permitted in the classroom, but must be set to "vibrate" or "silent" during class. Answer calls outside, if you must, but cell phone conversations, texting, and similar activities will not be permitted in the classroom.

- **Food & Drink in the Classroom.** Food and drink in the classroom is generally disruptive. Therefore, please be discreet and polite. Also, please clean up after yourself.
- **Use of Laptops.** You are encouraged to use laptops, iPads, and similar devices to assist in taking notes and researching topics related to the class. They must not be used for social activities, games, etc., during class time.