THE UNIVERSITY OF TEXAS RIO GRANDE VALLEY
Robert C. Vackar College of Business and Entrepreneurship
School of Accountancy
Syllabus for Accounting Information Systems
ACCT 3326.02S 11:00 AM – 12:15 PM
ACCT 3326.03S 2:00 PM – 3:15 PM
ACCT 3326.04S 9:30 AM – 10:45 AM
EIEAB 2.202
SPRING 2020

Instructor Contact Information
Linda G. Acevedo, MACC
ECOBE 120H
(956) 648-3459 cell
(956) 665-2089
linda.acevedo@utrgv.edu

Office Hours
TR 9:00 AM – 9:30 AM
TR 12:15 PM – 2:00 PM
W 1:30 PM – 5:00 PM
Other times by appointment

Course Description
This course analyzes the role of accounting information systems in organizations. Emphasis is placed on data processing, organizational effectiveness, and controls necessary to ensure the accuracy and reliability of financial information.

Prerequisite
ACCT 2302 with a grade of “C” or better

Textbook and Other Required Resources:
- Accounting Information Systems: Richardson, Chang, Smith 2nd Edition including CONNECT – go to Blackboard (see instructions below) to register for Connect.
  - Note about used copies of this set of books: Most used textbooks have an already used code. You will need this code to access the company files and software. Also, many used copies of this book either do not come with the workbook (the Student problems & cases book) or come with one with missing pages, which will prevent you from completing your homework and project. We will need all three complete books to properly work on the software. ISBN: 978-0-912503-71-4 (New $98)
  - Please note that QuickBooks Pro 2018 is not compatible with Mac computers. Please refer to chapter 1 page 1-3 of the Instructions book for further details.
  - Here is the link to the textbook from the publisher’s website:
- Access to Microsoft Excel 2016 or higher
- Access to Microsoft Access 2016 or higher
- A 2GB USB drive work backup. You have to keep several dated backups of your work.

Philosophy:
This course introduces students to accounting information systems, the relationships between financial/managerial accounting and accounting information systems, the need for and use of internal controls in accounting information systems, and the flow of information from source documents through accounting cycles into reports for decision makers. Practicing accountants both in public and private accounting are expected to understand the basic principles and procedures relating to the design and operation of accounting information systems.
Robert C. Vackar College of Business and Entrepreneurship Learning Goals and Mission

The Robert C. Vackar College of Business and Entrepreneurship has adopted the following learning goals and objectives that each student should achieve while in the degree program. Not all goals and objectives are covered in each course; however, all goals and objectives should be addressed throughout the degree program.

Our mission is to be the agent of innovation, knowledge discovery, and economic development in South Texas, Northern Mexico, and beyond, by offering a rigorous curriculum informed by experiential learning, high quality research, and community partnerships. Your mastery of these learning goals and objectives help us to achieve this mission.

BBA in Accounting Student Learning Objectives:
ACC LO1- Demonstrate knowledge of accounting functional area concepts and theories.
ACC LO2- Demonstrate knowledge of accountant's ethical responsibility.
ACC LO3- Demonstrate effective business decision-making skills

Student Learning Objectives/Outcomes for the Course:
1- Define an accounting information system and identify its components.
2- Describe information technology relevant in accounting.
3- Analyze risks and internal controls.
4- Describe major business processes and the related accounting cycles.
5- Demonstrate a practical intermediate level with an accounting software.
6- Demonstrate knowledge of accounting information system concepts and theories.

<table>
<thead>
<tr>
<th>Student Learning Outcomes</th>
<th>Program Student Learning Outcomes</th>
<th>Standards</th>
<th>Major Course Requirement/Major Assignment/Examination</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Define an accounting information system and identify its components.</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Exam</td>
</tr>
<tr>
<td>2 Describe information technology relevant in accounting.</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Exam</td>
</tr>
<tr>
<td>3 Analyze risks and internal controls.</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Exam</td>
</tr>
<tr>
<td>4 Describe major business processes and the related accounting cycles.</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Exam</td>
</tr>
<tr>
<td>5 Demonstrate a practical intermediate level with an accounting software.</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Computerized Accounting Homework and Project/Excel project/Access project</td>
</tr>
<tr>
<td>6 Demonstrate knowledge of accounting information system concepts and theories</td>
<td>ACC LO1</td>
<td>70 % of the students achieve a score of 70% or higher.</td>
<td>Embedded exam questions.</td>
</tr>
</tbody>
</table>
Teaching Philosophy

- **Flipped Class Format**
This class will be taught in discussion format. Much of the material in this course is cumulative in nature, and therefore it is not a good idea to fall behind. The class is designed with the assumption that you have read the related material in the textbook before coming to class. Class time may be used for discussions and software application. We may be working the assignments in groups of 2-4.
The idea of the flipped class is that students have more time to have a hands-on experience and ask questions about concepts they may be having problems understanding. The idea is that you are doing lower level work outside of classroom (reading and listening to a lecture) while focusing on higher forms of learning (such as application) where you have the support of your peers and professor.

- **Service Learning**
During Spring my courses and students are required to complete a service learning component. You are required to complete a minimum of 15 service-learning hours during VITA, Volunteering Income Tax Assistance and prepare a report. Students will submit a reflection paper describing general situations where tax fraud could exist and what measures can be deployed to minimize tax evasion.

As the semester progress, I will provide you with more information about the requirements and venues to complete this course component. This course component will expose you to interact with taxpayers, community organizers and faculty. You will learn and apply the tax process from the interview intake to the tax preparation servicing the RGV community.

The UTRGV Office of Student Academic Success defines Service Learning as: A thoughtfully organized service experience that addresses a need in the community in a reciprocal and mutually beneficial relationship and integrates a reflective component that relates the service experience to academic course objectives and the student’s learning. (service = learning)

Service Learning is sometimes confused for volunteer work. Volunteering focuses more on service than learning. Similarly, service learning is also confused with internships. Internships place emphasis more on the learning than service. Service Learning specifically places emphasis on both service and learning.

- **Experiential learning**
This course provides an experiential learning experience through a real-life simulation by learning how to navigate an accounting software for several hypothetical companies.

**Student Responsibilities**
In order to succeed in an academic course, a student is expected to demonstrate individual responsibility and accountability. The following pattern of student behavior has been generally known to contribute to academic success and excellence:

- Be seated before the start of the class
- Keep cell phones out of sight
- Bring all supplies as needed (textbooks, pencils, papers, calculators, scantrons etc.)
- Be familiar with and understand the course syllabus
- Read the topic of discussion **BEFORE** coming to class
- Once the class starts, do not engage in any side-conversation
- Check website on a regular basis.
- No NEDs (Noise Emitting Devices, e.g., cell phones, pagers, mp3 players).
  - Please place your NEDs on vibrate or turn them off during class.
- Academic Honesty: Cheating of any kind is an unacceptable behavior and will not be tolerated.
  - Do your own work.
  - Do not collaborate with others on assignments unless it is specifically allowed.
Class Attendance and Participation
Attendance and participation will be recorded and is essential in this course. Tardiness is discouraged as it causes a distraction. Students are responsible for information covered in any missed classes, as well as any assignments. You are expected to be in your seat before the scheduled start of the class. Tardiness and/or absence for more than two weeks’ equivalent of classes will lower your grade. Students are expected to attend all scheduled classes and may be dropped from the course for excessive absences. UTRGV's attendance policy excuses students from attending classes if they are participating in officially sponsored university activities, such as athletics; for observance of religious holy days; or for military service. Students should contact the instructor in advance of the excused absence and arrange to make up missed work or examinations.

Missed Exam/Late Assignment Policy
Make-Up tests are difficult to administer. If you miss a test for a demonstrable emergency, please contact me and we will discuss the matter. It is imperative that the FINAL EXAM not be missed.

Exams/Assignments/Grading Policy
There will be three tests. Bring a scantron and non-programmable calculator to the exam. Your final grade will be made up of the following:

First Exam: 15%
Second Exam: 15%
Third Exam: 15%
Final Exam: 20%
Quizzes/Homework: 10%
QuickBooks: 10%
Service Learning: 8%
Excel/Access: 7%

Grade Grid
90-100 = A  80-89 = B  70-79 = C  60-69 = D  below 60 = F

Other Course Information/policies
Use of Blackboard: Blackboard will be used to communicate class-related notes, provide class material, make announcements, submit grades, etc. I do NOT use Blackboard’s email for individual communication. Please e-mail the instructor at: linda.acevedo@utrgv.edu. Emails will be answered by the end of the next business day. For some issues, I will hold off on the answer and will address the question directly in class or through BB so that all students benefit from my response.
Weather and other contingencies: For weather-related or other contingencies, I will mostly follow UTRGV’s decisions concerning campus closure and/or cancellation of classes. Please enroll in the UTRGV Emergency Notification System and follow updates from UTRGV through the website, Facebook.
STUDENTS WITH DISABILITIES:
Students with a documented disability (physical, psychological, learning, or other disability which affects academic performance) who would like to receive academic accommodations should contact Student Accessibility Services (SAS) for additional information. In order for accommodation requests to be considered for approval, the student is responsible for providing sufficient documentation of the disability to SAS and participating in an interactive discussion with SAS staff. Accommodations may be requested at any time but are not retroactive. Please contact SAS early in the semester/module for guidance. Students who experience a broken bone, severe injury, or undergo surgery may also be eligible for temporary accommodations.

Pregnancy, Pregnancy-related, and Parenting Accommodations
Title IX of the Education Amendments of 1972 prohibits sex discrimination, which includes discrimination based on pregnancy, marital status, or parental status. Students seeking accommodations related to pregnancy, pregnancy-related condition, or parenting (reasonably immediate postpartum period) are encouraged to contact Student Accessibility Services for additional information and to request accommodations.

Student Accessibility Services:
Brownsville Campus: Student Accessibility Services is located in 1.107 in the Music and Learning Center building (BMSLC) and can be contacted by phone at (956) 882-7374 or via email at ability@utrgv.edu.

Edinburg Campus: Student Accessibility Services is located in 108 University Center (EUCTR) and can be contacted by phone at (956) 665-7005 or via email at ability@utrgv.edu.

MANDATORY COURSE EVALUATION PERIOD:
Students are required to complete an ONLINE evaluation of this course, accessed through your UTRGV account (http://my.utrgv.edu); you will be contacted through email with further instructions. Students who complete their evaluations will have priority access to their grades. Online evaluations will be available on or about:

Module 1: February 19-25, 2020
Module 2: April 15-21, 2020
Full Spring Semester: April 10-29, 2020

ATTENDANCE:
Students are expected to attend all scheduled classes and may be dropped from the course for excessive absences. UTRGV’s attendance policy excuses students from attending class if they are participating in officially sponsored university activities, such as athletics; for observance of religious holy days; or for military service. Students should contact the instructor in advance of the excused absence and arrange to make up missed work or examinations.

SCHOLASTIC DISHONESTY:
As members of a community dedicated to Honesty, Integrity and Respect, students are reminded that those who engage in scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and expulsion from the University. Scholastic dishonesty includes but is not limited to: cheating, plagiarism (including self-plagiarism), and collusion; submission for credit of any work or materials that are attributable in whole or in part to another person; taking an examination for another person; any act designed to give unfair advantage to a student; or the attempt to commit such acts. Since scholastic dishonesty harms the individual, all students and the integrity of the University, policies on scholastic dishonesty will be strictly enforced (Board of Regents Rules and Regulations, STU 02-100, and UTRGV Academic Integrity Guidelines). All scholastic dishonesty incidents will be reported to Student Rights and Responsibilities.
SEXUAL MISCONDUCT and MANDATORY REPORTING:
In accordance with UT System regulations, your instructor is a “Responsible Employee” for reporting purposes under Title IX regulations and so must report to the Office of Institutional Equity & Diversity (oie@utrgv.edu) any instance, occurring during a student’s time in college, of sexual misconduct, which includes sexual assault, stalking, dating violence, domestic violence, and sexual harassment, about which she/he becomes aware during this course through writing, discussion, or personal disclosure. More information can be found at www.utrgv.edu/equity, including confidential resources available on campus. The faculty and staff of UTRGV actively strive to provide a learning, working, and living environment that promotes personal integrity, civility, and mutual respect that is free from sexual misconduct, discrimination, and all forms of violence. If students, faculty, or staff would like confidential assistance, or have questions, they can contact OVAVP (Office for Victim Advocacy & Violence Prevention) at (956) 665-8287, (956) 882-8282, or OVAVP@utrgv.edu.

COURSE DROPS:
According to UTRGV policy, students may drop any class without penalty earning a grade of DR until the official drop date. Following that date, students must be assigned a letter grade and can no longer drop the class. Students considering dropping the class should be aware of the “3-peat rule” and the “6-drop” rule so they can recognize how dropped classes may affect their academic success. The 6-drop rule refers to Texas law that dictates that undergraduate students may not drop more than six courses during their undergraduate career. Courses dropped at other Texas public higher education institutions will count toward the six-course drop limit. The 3-peat rule refers to additional fees charged to students who take the same class for the third time.

STUDENT SERVICES:
Students who demonstrate financial need have a variety of options when it comes to paying for college costs, such as scholarships, grants, loans and work-study. Students should visit the Students Services Center (U Central) for additional information. U Central is located in BMAIN 1.100 (Brownsville) or ESSBL 1.145 (Edinburg) or can be reached by email (ucentral@utrgv.edu) or telephone: (888) 882-4026. In addition to financial aid, U Central can assist students with registration and admissions.

Students seeking academic help in their studies can use university resources in addition to an instructor’s office hours. University Resources include the Advising Center, Career Center, Counseling Center, Learning Center, and Writing Center. The centers provide services such as tutoring, writing help, counseling services, critical thinking, study skills, degree planning, and student employment. In addition, services such as the Food Pantry are also provided. Locations are listed below.

<table>
<thead>
<tr>
<th>Center Name</th>
<th>Brownsville Campus</th>
<th>Edinburg Campus</th>
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<tbody>
<tr>
<td><strong>Advising Center</strong></td>
<td>BMAIN 1.400 (956) 665-7120</td>
<td>ESWKH 101 (956) 665-7120</td>
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<tr>
<td><a href="mailto:AcademicAdvising@utrgv.edu">AcademicAdvising@utrgv.edu</a></td>
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<tr>
<td><strong>Career Center</strong></td>
<td>BCRTZ 129 (956) 882-5627</td>
<td>ESSBL 2.101 (956) 665-2243</td>
</tr>
<tr>
<td><a href="mailto:CareerCenter@utrgv.edu">CareerCenter@utrgv.edu</a></td>
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<tr>
<td><strong>Counseling Center</strong></td>
<td>BSTUN 2.10 (956) 882-3897</td>
<td>EUCTR 109 (956) 665-2574</td>
</tr>
<tr>
<td><a href="mailto:Counseling@utrgv.edu">Counseling@utrgv.edu</a></td>
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<tr>
<td><strong>Food Pantry</strong></td>
<td>BCAVL 101 &amp; 102 (956) 882-7126</td>
<td>EUCTR 114 (956) 665-3663</td>
</tr>
<tr>
<td><a href="mailto:FoodPantry@utrgv.edu">FoodPantry@utrgv.edu</a></td>
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<tr>
<td><strong>Learning Center</strong></td>
<td>BMSLC 2.118 (956) 882-8208</td>
<td>ELCTR 100 (956) 665-2585</td>
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<tr>
<td><a href="mailto:LearningCenter@utrgv.edu">LearningCenter@utrgv.edu</a></td>
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<tr>
<td><strong>Writing Center</strong></td>
<td>BUBLB 3.206 (956) 882-7065</td>
<td>ESTAC 3.119 (956) 665-2538</td>
</tr>
<tr>
<td><a href="mailto:WC@utrgv.edu">WC@utrgv.edu</a></td>
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COURSE SYLLABUS
**Calendar of Activities**
The UTRGV academic calendar can be found at [https://my.utrgv.edu/home](https://my.utrgv.edu/home) at the bottom of the screen, *prior to login.* Some important dates for Spring 2020 include:

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 13</td>
<td>First day of classes</td>
</tr>
<tr>
<td>January 16</td>
<td>Last day to add a course or register for Spring 2020</td>
</tr>
<tr>
<td>January 20</td>
<td>Martin Luther King Jr. Holiday – NO classes</td>
</tr>
<tr>
<td>March 9-14</td>
<td>Spring Break – NO classes</td>
</tr>
<tr>
<td>April 9</td>
<td>Last day to drop a course; will count toward the 6-drop rule</td>
</tr>
<tr>
<td>April 10-11</td>
<td>Easter Holiday – NO classes</td>
</tr>
<tr>
<td>April 30</td>
<td>Study Day – NO classes</td>
</tr>
<tr>
<td>May 1-7</td>
<td>Final Exams</td>
</tr>
<tr>
<td>May 7</td>
<td>Spring classes end; Official last day of the term</td>
</tr>
<tr>
<td>May 8-9</td>
<td>Commencement Exercises</td>
</tr>
<tr>
<td>Week</td>
<td>Topic</td>
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<tr>
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</tr>
<tr>
<td>Jan 13</td>
<td>Discuss Syllabus and Course Expectations Accounting Information Systems and Firm Value</td>
</tr>
<tr>
<td>Jan 20</td>
<td>Accountants and Business Analysts</td>
</tr>
<tr>
<td>Jan 27</td>
<td>Data Modeling Relational Databases/Access</td>
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<tr>
<td>Feb 3</td>
<td>Exam 1 (Chapter 1-4)</td>
</tr>
<tr>
<td>Feb 10</td>
<td>Sales and Collections Business Process/QuickBooks</td>
</tr>
<tr>
<td>Feb 17</td>
<td>Purchases and Payments Business Process/QuickBooks</td>
</tr>
<tr>
<td>Feb 24</td>
<td>Data Analytics in Accounting/Excel</td>
</tr>
<tr>
<td>Mar 2</td>
<td>Exam 2 (Chapters 5, 6 &amp; 9)</td>
</tr>
<tr>
<td>Mar 9</td>
<td>SPRING BREAK</td>
</tr>
<tr>
<td>Mar 16</td>
<td>Excel</td>
</tr>
<tr>
<td>Mar 23</td>
<td>Accounting Information Systems and Internal Controls</td>
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<tr>
<td>Mar 30</td>
<td>Information Security and Computer Fraud</td>
</tr>
<tr>
<td>Apr 6</td>
<td>Monitoring and Auditing AIS</td>
</tr>
<tr>
<td>April 13</td>
<td>Exam 3 (Chapters 11-13)</td>
</tr>
<tr>
<td>April 20</td>
<td>Evaluating AIS Investments</td>
</tr>
<tr>
<td>April 27</td>
<td>REVIEW</td>
</tr>
<tr>
<td>May 4</td>
<td>Final Exam</td>
</tr>
</tbody>
</table>
McGraw-Hill Higher Education

McGraw-Hill Connect
McGraw-Hill Connect is a web-based assignment and assessment platform that helps connect students to their coursework.

- Go to My Connect Section
Access the McGraw-Hill Connect section associated with this course.

- Paired Connect Section: Accounting Information System, 2e - SPRING 2020 25(117485707)

- Learn about McGraw-Hill Connect
Learn more about McGraw-Hill Connect.

- McGraw-Hill Connect Library
Explore learning resources for your course.

- LearnSmart
LearnSmart is an adaptive learning system designed to help students learn faster, study more efficiently, and retain more knowledge for greater success.