



COURSE CHANGE REQUEST Undergraduate Programs

**FLORIDA
ATLANTIC
UNIVERSITY**

Department Accounting
College College of Business

UUPC Approval 10/9/2023

UFS Approval _____

SCNS Submittal _____

Confirmed _____

Banner Posted _____

Catalog _____

**Current Course
Prefix and Number** ACG 4401

Current Course Title
Accounting Information Systems 1

Syllabus must be attached for ANY changes to current course details. See Checklist. Please consult and list departments that may be affected by the changes; attach documentation.

Change title to:

Change prefix

From: _____ To: _____

Change course number

From: _____ To: _____

Change credits*

From: _____ To: _____

Change grading

From: _____ To: _____

Change WAC/Gordon Rule status**

Add Remove

Change General Education Requirements***

Add Remove

*Review Provost Memorandum

**WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See WAC Guidelines.

***General Education criteria must be indicated in syllabus and approval attached to this form. See GE Guidelines.

Change description to:

Today's accounting systems run the gamut from desktop software to complex Enterprise Resource Planning systems that companies use to track millions of transactions across hundreds of subsidiaries. Regardless of complexity, all accounting systems have basic commonalities. This course examines business process documentation, transaction cycles and applicable internal controls. Particular emphasis is placed on the use of technology in accounting decision making and understanding the conditions which enable accounting fraud to occur.

Change prerequisites/minimum grades to:

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).

**Effective Term/Year
for Changes:** Spring 2023 2024

**Terminate course? Effective Term/Year
for Termination:**

Faculty Contact/Email/Phone Julia L. Higgs; jhiggs@fau.edu; February 28, 2022

Approved by

Department Chair [Signature]

College Curriculum Chair [Signature]

College Dean [Signature]

UUPC Chair [Signature]

Undergraduate Studies Dean [Signature]

UFS President _____

Provost _____

Date

2/28/22

9-21-23

9-21-23

10/9/2023

10/9/2023

Email this form and syllabus to mjenning@fau.edu seven business days before the UUPC meeting.



ACG 4401
Accounting Information Systems 1

3 credits

Spring 2024

Professor: Rob Valdez, CPA, CISA, CISM

Office: LA 434

Office hours: Tuesday 6:00PM - 8:00PM

Email: rvaldez3@fau.edu

Course Description

Today's accounting systems run the gamut from desktop software to complex Enterprise Resource Planning systems that companies use to track millions of transactions across hundreds of subsidiaries. Regardless of complexity, all accounting systems have basic commonalities. This course examines business process documentation, transaction cycles, and applicable internal controls. Particular emphasis is placed on the use of technology in accounting decision making and understanding the conditions which enable accounting fraud to occur.

Instructional Method

This class is designated as In-Person w/Live Remote Option. Class sessions will be presented live, in-person and broadcasted live.

The course is organized into modules with due dates. All times refer to the Eastern Time Zone in the United States. Office hours will be held via Zoom.

Prerequisites/Corequisites

Prerequisite: ACG 3131 Intermediate Theory 1 with a grade of "C" or better. Prerequisite or Corequisite: GEB 3213 Introduction to Business Communication.

Course Objectives

By the end of this course, students will be able to:

1. Understand activities performed in major business cycles
2. Identify data needs for planning, evaluating, and controlling business activities
3. Describe how IT developments can improve efficiency and effectiveness of business processes
4. Design an AIS to provide information for business decisions
5. Identify and mitigate fraud risk
6. Establish risk management practices and systems of internal control
7. Describe the fundamentals of information security
8. Use tools for documenting AIS work, such as diagrams and charts

Course Evaluation Method

	<u>Point</u>	
	<u>s</u>	<u>%</u>
Projects	400	40%
Quizzes	100	10%
Midterm	200	20%
Final	300	30%
	1000	100%

Course Grading Scale

<u>Course Grade</u>	<u>% of Total Points</u>	<u>Minimum Points</u>	
A	93-100%	930	
A-	90-92	900	
B+	87-89	870	
B	83-86	830	
B-	80-82	800	
C+	77-79	770	
C	73-76	730	(Points to pass)
C-	70-72	700	
D+	67-69	670	
D	63-66	630	
D-	60-62	600	
F	59 and Below	Below 600	

Missed assignments may be omitted from the total grade calculation performed by Canvas during the term causing the total grade percentages to be overstated. To ensure that you are monitoring your current grade correctly, use the What-If Grades feature in Canvas to enter a grade of zero for any missed assignments during the term. The posting of course grades to the

Registrar at the end of the term will include zero grades for missed assignments, so the final course grade will not be overstated.

Missing Exams

Make-up exams will not be offered unless required by university policies.

Late Assignments

Time management can be one of the most challenging aspects of a college education. Due dates should not be considered as the first day that an assignment is attempted or submitted. Each student accepts the risk of unexpected issues affecting their performance if they do not give themselves sufficient time to deal with any issues before the deadline. Early submission is encouraged. Late assignments will receive reduced scores. Missing assignments will receive a grade of zero.

Incompletes

University policy states that a student who is passing a course but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete (“I”). The assignment of the “I” grade is at the discretion of the instructor but is allowed only if the student is passing the course.

Attendance Policy

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance. Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations, or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances, and debate activities. It is the student’s responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student’s final course grade as a direct result of such absence. Reasonable accommodation will also be made for students participating in a religious observance.

Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally, and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU’s Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students with a range of services – individual counseling, support meetings, and psychiatric

services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

Disability Policy

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at www.fau.edu/sas/.

Code of Academic Integrity

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high-quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

University Regulation 4.001 defines cheating as “providing unauthorized assistance to or receiving assistance from another student during an examination or while working on an assignment” and plagiarism as “turning in someone else’s work as one’s own.”

The College of Business Academic Honesty Policy defines academic dishonesty as “copying answers from another student” and “collaborating on assignments or exams except when expressly authorized.” (<http://business.fau.edu/undergraduate/current-students/academic-policies/academic-honesty-policy/index.aspx>)

School of Accounting policies state “students should be careful not to represent the work of others as their own.” (<http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>)

Penalties for violating academic integrity policies include, but are not limited to, a grade of zero on the assignment, a failing grade for the course that cannot be removed by any forgiveness policy or by dropping the course, a notation on the student’s transcript that the student violated the Code of Academic Integrity, and expulsion from the School of Accounting or the University. These penalties can be assessed even after grades are released.

Required Materials

The FAU Bookstore may be offering discounted materials for this course through the first week of classes with the price of the materials added to your FAU account. Under this program, you may see materials listed on the bookstore website as Required with different ISBNs.

The materials for this course are eligible for Follett ACCESS. In order to obtain the materials through the Follett ACCESS program, you may be required to use a unique code. Registration for Follett ACCESS must be completed by January 15, 2022. If you do not receive Follett registration information, you may contact our Follett Program Coordinator: Francis Ifon, f.ifon@follett.com, (561) 297-3720.

1) Textbook: Accounting Information Systems. 15th Edition. Marshall B. Romney, Paul J. Steinbart, Scott L. Summers, David A. Wood. Pearson. 2020.

The FAU bookstore is offering the physical version and the eText version. Either will suffice for this course.

2) Software: Microsoft 365 with Excel or Microsoft Excel 2016 or greater

FAU is offering Microsoft Office 365 for Windows or Mac, which includes Excel, free to students. To order, visit <http://www.fau.edu/oit/stuadvantage/>

3) Technology: Reliable computer, speakers/headset/earbuds, webcam, microphone, media player software (audio and video), backup system for computer files, and high-speed internet connection.

Communication

Be polite and respectful when communicating with others. Students are expected to read all announcements and all messages from the instructor in a timely manner. Check the Announcements page in Canvas and your Canvas Inbox every time you log in which should be at least once a week. Use the Canvas Inbox or FAU email to contact the instructor. Be sure to reach out as soon as questions or issues arise. The instructor will generally respond within three business days or less.

Assignment Grades

Assignments will be posted in Canvas containing details on requirements and grading for all assignments in the course. There is a Tools to Use page in Canvas with a list of the technology tools used in the course and links to tutorials.

After submitting any assignment, immediately confirm that the correct file was submitted. Also, download the file just submitted to confirm that it is readable and not corrupted. Assignments must be uploaded to the appropriate submission link in order to receive a grade. Emailed assignments will not be accepted without express consent.

Assignments that are not automatically graded upon submission will be muted in Canvas while they are being graded manually. An announcement will be posted in Canvas when the grades are available.

Course Grades

Grades are based on performance. All students will be graded based on the same criteria.

Grades will not be adjusted based on personal circumstances.

If you wish to earn a specific grade in this course, work toward that grade from the beginning of the term and stay focused on your goal throughout the term. Take advantage of all the opportunities to succeed in this course by submitting all assignments, doing your best work on every assignment, and participating fully throughout the term. Additional assignments, or additional attempts for existing assignments, will not be offered. Extra credit is not available.

You can use the What-If feature on the Canvas Grades page that will calculate a potential total course grade based on your estimates of grades for the remaining assignments. Search Canvas Help for What-If Grades to learn how to use this feature.

Technical Issues

In the online environment, there is always a possibility of technical issues. If a problem occurs, it is essential that you take immediate action to provide evidence of the issue (such as taking a screen shot or video that indicates the date, time, and duration of the issue). Contact the appropriate technical support group and obtain a case number. If your issue is not resolved immediately, it is your responsibility to follow up with technical support until you obtain a resolution. Notify the instructor if the issue is affecting your progress in the course. Deadlines must still be met even if there are technical issues.

Syllabus Terms

By remaining in this course, students agree to read and understand the entire syllabus and abide by its terms. The terms of the syllabus will be applied equally to all students. It would not be fair to the whole class to make an exception for one student. Students should not ask for an exception to the syllabus terms, unless that exception can be supported by university policies.

This syllabus contains a tentative schedule of learning. Per School of Accounting policy, this syllabus may be amended at any time as deemed necessary by the instructor.

Course Outline

<u>Session</u>	<u>Date</u>	<u>Learning Obj. & Lecture Topic(s)</u>	<u>Reading Due</u>	<u>Assignment(s) / Task(s) Due</u>
n/a	1/8	Classes Begin	n/a	n/a
1	1/10	Course Overview, Accounting Information Systems	Syllabus Chapter 1	n/a
n/a	1/14	Last day to Drop/Add	n/a	n/a
2	1/17	ML King Jr. Day (University Closed)	n/a	n/a
3	1/24	Transaction Processing and ERPs (LO-1)	Chapter 2	Quiz1-Ch2
4	1/31	Systems Documentation (LO-8)	Chapter 3	Quiz2-Ch3 Project1
5	2/7	Fraud and Errors (LO-5)	Chapter 8	Quiz3-Ch8
6	2/14	Internal Control & AIS (LO-6)	Chapter 10	Quiz4-Ch10 Project2
7	2/21	Information Security (LO-7)	Chapter 11	Quiz5-Ch11
8	2/28	Midterm	n/a	Exam 1
9	3/7	Spring break	n/a	n/a
10	3/14	Revenue Cycle (LO-1, 2, 3)	Chapter 14	Quiz6-Ch14
11	3/21	Expenditure Cycle (LO-1, 2, 3)	Chapter 15	Quiz7-Ch15 Project3
n/a	3/25	Last day to drop with a "W"	n/a	n/a
12	3/28	Production Cycle (LO-1, 2, 3)	Chapter 16	Quiz8-Ch16
13	4/4	HR & Payroll Cycle (LO-1, 2, 3)	Chapter 17	Quiz9-Ch17 Project4
14	4/11	General Ledger System (LO-1, 2, 3)	Chapter 18	Quiz10-Ch18
15	4/18	Database Design & Modeling (LO-4)	Chapter 19	Quiz11-Ch19 Project5
16	4/25	Systems Development (LO-4)	Chapter 22	Quiz12-Ch22
17	5/2	Comprehensive Final Exam	n/a	Exam 2