

**Instructor:** James Kaney, CPA, MBA  
**Office:** 03-332  
**Office Hours:** Tue/Thurs 4:00 to 5:00 PM  
**E-mail:** [jkaney@calpoly.edu](mailto:jkaney@calpoly.edu)  
**Phone:** Office: 756-2084

**Class Meets:** Mon & Wed 4:10 PM – 6:00 PM  
**Class Room:** 03-307

### **COURSE OUTLINE**

#### **CATALOG DESCRIPTION - Bus 319 – Accounting Information Systems.**

Comprehensive coverage of manual and computerized accounting processes and internal controls. Documenting 3 lectures, 1 activity.

#### **PREREQUISITES - BUS 319**

#### **COURSE OBJECTIVES**

- Apply knowledge to identify opportunities and solve business problems
- Process accounting transactions and prepare financial reports using both manual and computerized accounting systems
- Describe the major business processes present in most companies.
- Explain the impact of ERP systems on business processes and accounting information systems.
- Use documentation techniques to depict and evaluate accounting information systems.
- Describe fraud, computer fraud, and computer abuse.
- Understand basic principles and procedures of internal controls and management and auditor responsibilities under Sections 302 and 404 of the Sarbanes-Oxley Act (SOX).
- Understand and recognize the professional ethical issues and moral obligations relating to accounting decisions



#### **MATERIALS & SKILLS**

**Required: Accounting Information Systems, James A. Hall CUSTOM EDITION ISBN: 9781305751279**

**SOFTWARE TOOLS** - Several free software products will provide you tools for course work. Printing files to “pdf” allows easy storage of notes and other documents (example: PDF995 or Solid PDF Creator). Microsoft © Excel is an important business tool and the student should attempt to master the use of spreadsheets. For flowcharts see <http://www.myonlinetraininghub.com/microsoft-excel-shapes-smartart> for tips. OpenOffice also provides free software with a spreadsheet. Proficiency in spreadsheets is not accomplished in one course. To draw flowcharts, Microsoft Visio, yEd Graph Editor, DIA and OpenOffice Draw have solutions. Lucidchart has an online solution. Enhancing your Excel skills is essential, for training visit Contextures, see <http://www.contextures.com/ExcelVideoTutorials.html>. Also, use your free access to lynda.com thru Cal Poly.

The **Computer Lab** on the third floor of the Orfalea College of Business provides computer resources that allow completion of your projects. No excuses are accepted for work that is not completed. Cal Poly provides **free** access to lynda.com; a great site for learning.

## **INSTRUCTOR'S POLICIES**

- 1) **STUDY:** You are here to learn. You must study 25 to 35 hours per week to achieve a level of intellectual competency expected of a Cal Poly graduate. **This course requires a LOT OF TIME!** - So, PLEASE, be smart about whether you have enough TIME to perform as well as you desire.
- 2) **ACTIVE ATTENDANCE:** Attending each class session is expected and included in your overall grade. Student attendance and participation of 100% of each class is an expectation. Unannounced class exercises are an ingredient of that expectation. The exercises and homework will count towards your attendance grade.
- 3) **CELL PHONES:** The use of cell phones in any capacity (phone, texting, internet, e-mail, camera, etc.) is **prohibited** in this class. They must be stored **out of sight**. You are expected to turn your phone off or put it on silent during the class.
- 4) **ASSIGNMENTS:** Late assignments will **NOT** be accepted. Homework assignments are to put on front desk prior the commencement of class. Completion of homework assignments is a component of attendance.
- 5) **MAKE-UPS:** **NO** makeup quizzes and exams will be given. I reserve the right to have unannounced quizzes. A missed midterm **with advance notice** will proportionally increase your final.
- 6) **SCANTRON:** (Form No. 882-E, 50 answers per side for exams) Bring a Scantron to ALL quizzes, exams and final.
- 7) **TEXTBOOK:** Bring your textbook to every class meeting.
- 8) **HOMEWORK:** All homework assignments are graded equally. I evaluate homework on completion of total assignment.
- 9) **CHEATING:** You are expected to **adhere to Cal Poly's Policy on Cheating** see Campus Administrative Manual, Section 684. No cell phones, BlackBerrys, PDAs or other devices are allowed during tests. I recommend the HP 17B or TI-83 calculators where needed.
- 10) **OFFICE HOURS:** It is my objective to aid the student in the learning process. I encourage office visits for Excel help and problem solution. I will also attempt to respond to e-mail questions as soon as possible. Don't delay in getting assistance.
- 11) **QUIZZES:** No make-ups, closed book and no notes. I reserve the right for surprise quizzes.
- 12) **PARTICIPATION:** Finally, let us not forget that learning should be REWARDING! So, my goal is to create an environment where we enjoy learning. **BUT** I cannot accomplish this without your help. That "help" includes being as prepared for class as possible and making a real effort to participate in the discussions (both within your groups and in class), and, because we are partners in this class, letting me know what you like and what needs to be changed. Respect for all is an expectation.
- 13) **FINAL EXAM:** The **Final Exam** is cumulative and represents 35% of your grade. Check your schedule to confirm that the scheduled hours for the Final Exam **do not conflict with your calendar**. The final must be taken in the hours scheduled.
- 14) **CONSEQUENCES:** Students are expected to follow class policies and expectations. Consequences for failing to comply may result in warnings, grade deduction and or non-academic misconduct charge. I will follow suggested guidelines should the necessity arise: any student suspected of cheating or plagiarizing will be referred to the Cal Poly Office of Student Rights & Responsibilities for resolution.
- 15) **ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES:** The Americans with Disabilities Act (ADA) is a federal anti-discrimination statute that provides comprehensive civil rights protection for persons with disabilities. Among other things, this legislation requires that all students with disabilities be guaranteed a learning environment that provides for reasonable accommodation of their disabilities. If you believe you have a learning disability requiring an accommodation, please contact the Student Affairs' Disabled Resource Center in the Student Services Building as soon as possible. The phone number is 756-1395.
- 16) **GROUP WORK:** Group work is an essential component of this class. The ability to work effectively with a group of other people, either as a leader or member is an important interpersonal skill. Take advantage of this class to improve your skill sets which are important elements of your future career.

METHOD OF EVALUATION					
Assignment/Task/Exam	Scale	Points		Grade	Percentage
Mid-Term Exam	25%	125		A	90 - 100%
Quizzes	6%	30		B	80-89%
Comprehensive Final Exam	35%	175		C	70 - 79%
Homework	4%	20		D	60 - 69%
Excel # 1	2%	10		F	0-59%
Excel # 2	2%	10			
Active Attendance	2%	10			
Project # 1	7%	35		Plus / minus grade may result	
Project # 2	3%	15		Approximate grade schedule	
Project # 3	6%	30		The instructor reserves the right to change	
Project # 4	8%	40			
<b>TOTAL</b>	<b>100%</b>	<b>500</b>			

Your final grade will be calculated on a weighted average of your score for each element of your grades.

Example: Project # 2 may have 50 points for grading of project. You received 40; result  $40/50 \times 15$  points = 12

So project grade is evaluated by the above evaluation table; in the above case the top grade is  $50/50 \times 15$  or 15 points.

**Active Attendance** is determined by homework, projects and in-class unannounced exercises.

Week		Chapter	Reading & Assignments	Homework
<b>Week 1</b>				
Mon	9/21/15	Project	Introduction to course and text In-class exercise – Teams	<b>None due</b> Assignments Introduction to Project # 1
Wed	9/23/15	Project	Review of Accounting Cycle	<b>DUE:</b> Working on Project
<b>Week 2</b>				
Mon	9/28/15	Project	Accounting Cycle - Project # 1	<b>DUE:</b> Working on Project :
Wed	9/30/15	Project	Project # 1	<b>DUE:</b> <b>Project # 1</b>
<b>Week 3</b>				
Mon	10/5/15	1	<b>Text:</b> Read Chapter 1: The Information System: An Accountant's Perspective - <b>Introduction to Project # 2</b>	<b>DUE:</b> HW # 1: Chapter 1:Review Questions: 3,4,5, 6, 14, 19, 21, 28, 29, 31, 33, 35
Wed	10/7/15	2	Read Chapter 2: Introduction to Transaction Processing	<b>DUE:</b> HW # 2: Chapter 1: Multiple choice: #1,2, 4, 12, 13, 14 Discussion Question: #1, 3, 10; Problems: 1, 4, 9 <b>Quiz # 1</b> Chapter 1
<b>Week 4</b>				
Mon	10/12/15	2	<b>Chapter 2 and Project # 2 Presentations</b> -Careers in Accounting-	<b>DUE:</b> HW # 3: Chapter 2: Review Questions: 1 ,2,5,6,7,8, 9,11,16,20,21,22, 33,38 and Problem # 7, 10, 11
Wed	10/14/15	3	Chapter 3: Ethics, Fraud & Internal Control <b>Excel # 1</b>	<b>DUE:</b> HW # 4: Chapter 3: Review Questions: 2,4,9,17,22,24,28,30,33, 35,36,38, 39 <b>Quiz # 2</b> Chapter 2
<b>Week 5</b>				
Mon	10/19/15	3	Chapter 3: Ethics, Fraud & Internal Control – Introduction to Project # 3	<b>DUE:</b> HW # 5: Chapter 3:Discussion Questions: 7, 19, 21 and Chapter 3: Problems 1, 4, 5 <b>Excel # 1 Due</b>
Wed	10/21/15	1,2,3	<b>MID-TERM EXAM # 1 –Accounting Cycle &amp; Chapters 1, 2 &amp; 3</b>	SCANTRON
<b>Week 6</b>				
Mon	10/26/15	4	Read Chapter 4: The Revenue Cycle <b>Project # 3 ERP Accounting Program</b>	<b>DUE:</b> HW # 6: Chapter 4: Review Questions: 3, 5, 6, 7, 8, 11,12,16,19
Wed	10/28/15	4	Chapter 4: The Revenue Cycle Work on Project # 3	<b>DUE:</b> HW # 7: Chapter 4: Discussion Questions: 3, 7; Multiple Choice Questions: 1,5,7,8,9,10
<b>Week 7</b>				
Mon	11/2/15	5	Chapter 5: The Expenditure Cycle	<b>DUE:</b> HW # 8 :Chapter 5: Review Questions: 1,2,4,6,7,9,11;
Wed	11/4/15	5 & 8	Chapter 5 - Complete Chapter 8: Financial Reporting & Management Reporting Systems	<b>Quiz # 3</b> <b>DUE:</b> HW # 9:Chapter 5: Multiple Choice Question: 1, 3 5, 7 Chapter 5: Problems: 1,4 and 5
<b>Week 8</b>				
Mon	11/9/15	8	Chapter 8: Financial Reporting & MRS <b>Project #4 Business Intelligence,</b> Dashboards <b>Excel # 2</b>	<b>DUE:</b> <b>Project # 3</b>
Wed	11/11/15	8 & 15	<b>ACADEMIC HOLIDAY - VETERANS</b>	
<b>Week 9</b>				
Mon	11/16/15	15	Chapter 15: General IT Controls Part I Sarbanes-Oxley	<b>DUE:</b> <b>Quiz # 4</b> – Chapter 5 HW # 10: Chapter 8: Review Questions: 1,2,3,4,6,7,9,10,13,14,15,16,17,19,21,27,32,33,34,36,37 <b>Excel # 2</b>
Wed	11/18/15		<b>Project #4 Presentations</b>	<b>DUE:</b> <b>Project # 4 (presentation portion)</b>
<b>Week 10</b>				
Mon	11/23/15	15	Chapter 15: General IT Controls Part I SOX	<b>DUE:</b> HW # 11: Chapter 15: Review Questions: 1,2,4,6,7,9,11,13,14,20,21,23,24,26,27,29,30,31,32,35,36 ,37,38,39,42
Wed	11/25/15		<b>ACADEMIC HOLIDAY-THANKSGIVING</b>	
<b>Week 11</b>				
Mon	11/30/15	16	Chapter 16: General IT Controls Part II Security and Access	<b>DUE:</b> <b>Project #4 (Diagrams)</b>
Wed	12/2/15	16	Chapter 16: General IT Controls Part II Security and Access	<b>DUE:</b> HW # 12: Chapter 16: Review Questions: 1, 3, 13, 16, 17, 19, 21 Chapter 15: Discussion Questions- #1, 2, 25 Chapter 15: Multiple Choice: 2,3,7,9
<b>FINALS WEEK</b>				
MONDAY	12/7/15	ALL	4:10 PM to 7:00 PM Comprehensive <b>Final Exam</b>	Subject to Change