

ACC 401 Syllabus Fall 2025

Professor William G. Heninger

Office: Tanner Building 5th Floor Office 530

Office Phone: (801) 422-6899

Email: heninger@byu.edu

Office Hours: Tuesday & Thursday 3:30 pm – 5:00 pm and by appointment

Professor Jeffrey Pickerd

Office: Tanner Building 5th Floor Office 521

Office Phone: (801) 422-0155

Email: jeffrey_pickerd@byu.edu

Office Hours: Tuesday & Thursday 3:30 pm – 5:00 pm and by appointment

Required Text and Materials:

Romney, Steinbart, Summers & Wood, *Accounting Information Systems* (16th Ed.) Pearson 2024

Arens and Dewey, *System Understanding Aid* 10th Ed. Armond Dalton Publishers 2020

The Romney, Steinbart, Summers and Wood text is included in the bookstore's Inclusive Access Program. This program grants you access to your required course materials by the first day of class at a discounted rate. Your student account will be charged this discounted rate after the add/drop period. If for any reason you decide to purchase your materials elsewhere you can opt-out of this program by the add/drop deadline and your account will not be charged.

Catalog Course Description:

Inputs, processing, outputs, and files of several transaction-processing subsystems. Foundation for understanding internal control. Variety of tools used to design, create, or document accounting information systems (AIS) to achieve organizational objectives.

Extended Course Description:

Welcome to the world of business processes as represented by the flows of data through the organization. These flows of data typically originate with transactions of one form or another. The flows of data are ultimately aggregated to form representations about the organization. These representations are of significant importance for the decision makers within the business and for participants in our capital markets based economy. Assuring that the flows of data are properly collected, stored and processed into meaningful information is the responsibility of accounting professionals.

The control environment of the business is discussed. We will look at this environment from a corporate perspective and then again from an information systems perspective. Examining control environments necessarily involves assessing the risks that a business faces and the controls set to mitigate those risks. Management's information needs will also be a prime object of conversation and consideration.

Course Purpose:

This course is designed to provide accounting professionals with the information, skills, and insights that they will need to use, manage, and ultimately evaluate the information systems that must provide reliable and timely information to organizational stakeholders. Much of the material for the course comes from professional standards; principally COBIT and COSO.

Course Goals

- Understand the transaction processing systems that are common to most businesses.
- Understand the control environment and control frameworks that are relevant to an accounting information system.

Competencies and Learning Outcomes:

- Analyze a set of business processes and report control deficiencies
 - Evaluated through the cycle reports, homework, quizzes, and exams.
- Learn how to evaluate the appropriateness of various controls
 - Evaluated through homework, quizzes, and exams.
- Learn data visualization and Excel to support accounting decision making
 - Evaluated through homework, quizzes, and exams
- Communicate effectively both in writing and in presentations
 - Evaluated through cycle presentations, cycle reports, and data visualizations
- Develop the Christlike attributes necessary to work in teams
 - Evaluated through peer evaluations
- Serve the community by applying the principles taught in class
 - Evaluated through cycle presentations and cycle reports
- Learn how integrity and accountability are important spiritual and accounting principles
 - Evaluated through homework, quizzes, and exams

Participation:

We expect each of you to participate in this educational experience. If you come to class without having prepared by reading, you will not be able to contribute. Please bring thoughtful questions to class. Come prepared to challenge the material and apply it to live scenarios.

Point Allocation*:

Exam 1	165
Exam 2	200
Final Exam	250
Quizzes 16+ @ 10 pts (drop 2-3)	140
Homework	50
Excel & Data Visualization	50
Cycle Project	60
Waren Case	<u>85</u>
 TOTAL	 <u>1,000</u>

*The point allocation is subject to change.

Assignment Preparation:

All reports, appeals, memos, assignments, etc. should be written with a word processor and have a professional appearance. Unless otherwise noted, all assignments will be turned in via Canvas.

Professionalism:

Unprofessional behavior outside of the classroom or any time during the Jr. Core “year” can affect your professionalism score in your Jr. Core classes.

Classroom Policies

We abide by all Marriot School classroom policies. These are available for review at
<https://marriotschool.byu.edu/policies/classroom/>