

University of Illinois at Chicago
ACTG 474 - ACCOUNTING INFORMATION SYSTEMS
COURSE SYLLABUS
Fall Semester 2012

INSTRUCTOR

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PREREQUISITES

IDS 200, ACTG 211 (ACTG 315 or concurrent registration in ACTG 315 is recommended)

TEXTBOOKS & MATERIALS

- a. Romney & Steinbart: *Accounting Information Systems*, Second Custom Edition for the University of Illinois, Pearson Custom Publishing, 2009. ISBN: 0-536-18972-2. (RS in syllabus)
- b. Arens & Ward: *Systems Understanding Aid*, 8th Edition, Armond Dalton Publishers, Inc., 2012 (SUA in syllabus)
- c. Arens & Ward: *Computerized Accounting Using Peachtree by Sage Complete Accounting 2012*, Third Edition, Armond Dalton Publishers, Inc., 2012
- d. ACTG 474 course packet
- e. Free online study guide and practice quizzes for the Romney & Steinbart text are at: www.prenhall.com/romney

Software & Hardware: Peachtree runs on a PC Windows platform, not a Mac. Student must have or arrange access to an off campus PC because the campus computer labs do not allow for the necessary installation of software. Mac users who want to do this project on their Mac can buy and install two software packages available at the bookstore. The packages are 1) **Parallels**, fusion software that allows you to run PC programs on a Mac, and 2) **Windows**, the PC operating system.

COURSE DESCRIPTION

This course teaches conceptual, analytical and technical skills necessary to work efficiently and productively as an accountant in a computerized business information environment. We focus on:

- The integrated use of software suite components (especially spreadsheets) and the Internet to add value to an organization's decision-making processes
- In-depth look at accounting transaction cycles and their uses in auditing
- The effect of information technology on accounting cycles and processes
- Designing effective internal control systems
- Using accounting software packages
- Using the systems development life cycle to build or acquire accounting information systems

HOMEWORK POLICIES

Homework assignments must be submitted by the due date and time for full credit. Late homework will be accepted for 50% credit up to one week late. **Exceptions will be made only upon prior request approved by the instructor.**

CLASSROOM POLICIES

Attendance

Please come on time and stay for the entire class. If you come to class late you may miss important announcements, handouts and homework tips. If you are ill or have a family emergency contact me and make arrangements to make up what you missed. Do not miss our class to take or study for exams in other classes. Exams in all courses are scheduled well in advance, so plan ahead. If you cannot make the commitment to be on time and present at all of our classes then please drop the course and take it in a semester when you can.

UIC Email Forwarding

At times during the semester I will be sending the class email messages. These messages will alert you to preparations for classes and updates or tips on homework assignments. It is essential that you receive these messages. If you use an email account other than your UIC account, forward your UIC account to your main account. This is easily done over the UIC homepage ACCC email link.

GRADUATE STUDENTS

In addition to the normal course work graduate students will complete a project for one hour of credit in the area of AIS. Project specifications will be given by the instructor. Projects and project due dates will be discussed with the instructor during the first two weeks of the semester.

EXAMS

Two exams will be given during the semester. They will be closed book, multiple-choice exams.

Exam	Date	Coverage
Midterm	Monday, October 15	RS Chapters 1,2,3,6 & SUA
Final	Finals Week	RS Chapters 5,8,18,19

Make-up exams will not be given unless prior notification is given and there is a legitimate, documented reason for missing the scheduled exam.

UIC HONOR CODE

As a student in the College of Business Administration, you are subject to the following Honor Code:

As an academic community the College of Business Administration at the University of Illinois at Chicago is committed to providing an environment in which teaching, learning, research, and scholarship can flourish and in which all endeavors are guided by academic and professional integrity. All members of the college community – students, faculty, staff, and administrators – share the responsibility of insuring that high standards of integrity are upheld so that such an environment exists.

In pursuit of these high ideas and standards of academic life, as a student I hereby commit myself to respect and uphold the University of Illinois at Chicago (UIC) College of Business Administration Honor Code during my entire matriculation at UIC. I agree to maintain the highest moral and ethical standards in all academic and business endeavors and to conduct myself honorably as a responsible member of the college academic community. This includes the following:

- Not to seek unfair advantage over other students, including, but not limited to giving or receiving unauthorized aid during completion of academic requirements;
- To represent fact and self truthfully at all times;
- To respect the property and personal rights of all members of the academic community.

Honor Code implications for Accounting 474 include, but are not limited to, the following:

- You may not obtain any assistance during an exam from any person or material.
- All assignments handed in must be your own work. Although you may discuss approaches to doing assignments with other students currently enrolled in the class, you must complete them individually. You may not obtain assistance from anyone not currently enrolled in the course.
- You may question the grading of any assignment, however, any alteration of a graded assignment that is then misrepresented as the original work will be considered a severe honor code violation. As will the claim that an assignment was handed in when it was not.

Sanctions for Honor Code violations range from failure on an assignment, to failure for the course, to expulsion from the university.

ASSIGNMENTS & GRADING

The course grades are based on a percentage of total points. Assignments are listed below. The typical grading scale is a 90, 80, 70, 60 straight scale. The total course points are given below; the actual total points this semester may vary slightly if there are any homework changes. **Unannounced quizzes** may be given at various points during the semester and if so, those points will be added to and included in the course point total. If missed, these quizzes cannot be made up.

Points	Item	Specifications	Submission by	Medium
30	"Getting Beyond Counting" article	Course packet	Individual	Blackboard
170	SUA Project	Project & Course packet	Individual	Paper
210	MIDTERM EXAM	--	--	--
200	Peachtree Project (6 parts: 10,20,50,50,50,20 pts)	Project, Website & Course packet	Individual	Paper
125	PowerPoint Presentation	Web site	Team	Presentation
20	Intra-Team Evaluation	Web site	Individual	Paper
165	FINAL EXAM	--	--	--
920	TOTAL			

Blackboard quizzes are available for the Romney chapters. There are for exam review but they are not required.

WEEK	DATE	COVERAGE
1	Monday 8/27	Lecture 1: Accounting Information Systems – An Overview Assignment: Read article "Getting Beyond Counting" Read RS Chapter 1 <i>Homework - "Getting Beyond Counting" homework page (due 9/10 at midnight over Blackboard)</i> Lecture 2: Overview of Business Processes Assignment: Read RS Chapter 2
2	Monday 9/3	NO CLASS – LABOR DAY HOLIDAY
3	Monday 9/10	*** Bring SUA packet & Course packet to class *** Lecture: Accounting Transaction Cycles and Controls Introduction to SUA Assignment: Do the Revenue cycle transactions (SUA 1) by 9/17
4	Monday 9/17	Lecture 1: Accounting Transaction Cycles and Controls Assignment: Do the Expenditure cycle transactions (SUA 2) by 9/24 Lecture 2: Control and AIS Assignment: Read RS Chapter 6
5	Monday 9/24	Lecture 1: Accounting Transaction Cycles and Controls Assignment: Do the Payroll cycle transactions and finish the SUA project <i>Homework - Submit completed SUA project (due 10/1)</i> Lecture 2: Introduction to Auditing

WEEK	DATE	COVERAGE
6	Monday 10/1	Lecture 1: Introduction of Auditing (continued) - problem review Lecture 2: Systems Development and Documentation Techniques Assignment: Read RS Chapter 3
7	Monday 10/8	*** Bring Peachtree project & Course packet & LAPTOP to class *** Lecture 1: Peachtree Project Introduction Lecture 2: Peachtree in class working session Assignment: <i>Homework – Peachtree Assignment #1 (due 10/15)</i>
8	Monday 10/15	Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #2 (due 10/22)</i> MIDTERM EXAM – 6:00 PM
9	Monday 10/22	Midterm Review Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #3 (due 10/29)</i> Lecture 2: Information Systems Controls for Reliability Assignment: Read RS Chapter 8
10	Monday 10/29	Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #4 (due 11/5)</i> Lecture 2: Information Systems Controls for Reliability (continued) Lecture 3: Computer Fraud and Abuse
11	Monday 11/5	Lecture: Computer Fraud and Abuse (continued) Assignment: Read RS Chapter 5 <i>Homework – Peachtree Assignment #5 (due 11/12)</i>
12	Monday 11/12	Lecture 1: Introduction to Systems Development and Systems Analysis Assignment: Read RS Chapter 18 <i>Homework – Peachtree Assignment #6 (due 11/19)</i> Lecture 2: Presentations and MS PowerPoint Assignment: <i>Homework - Begin presentations (due on date to be assigned)</i>
13	Monday 11/19	Lecture: AIS Development Strategies Assignment: Read RS Chapter 19
14	Monday 11/26	*** Student Presentations ***
15	Monday 12/3	*** Student Presentations ***
	Finals Week	FINAL EXAM

WEEK	DATE	COVERAGE
1	Wednesday 8/29	Lecture 1: Accounting Information Systems – An Overview Assignment: Read article “Getting Beyond Counting” Read RS Chapter 1 <i>Homework - “Getting Beyond Counting” homework page (due 9/12) at midnight over Blackboard)</i> Lecture 2: Overview of Business Processes Assignment: Read RS Chapter 2
2	Wednesday 9/5	*** Bring SUA packet & Course packet to class *** Lecture: Accounting Transaction Cycles and Controls Introduction to SUA Assignment: Do the Revenue cycle transactions (SUA 1) by 9/12
3	Wednesday 9/12	Lecture 1: Accounting Transaction Cycles and Controls Assignment: Do the Expenditure cycle transactions (SUA 2) by 9/19 Lecture 2: Control and AIS Assignment: Read RS Chapter 6
4	Wednesday 9/19	Lecture 1: Accounting Transaction Cycles and Controls Assignment: Do the Payroll cycle transactions and finish the SUA project <i>Homework - Submit completed SUA project (due 9/26)</i> Lecture 2: Introduction to Auditing
5	Wednesday 9/26	Lecture 1: Introduction of Auditing (continued) - problem review Lecture 2: Systems Development and Documentation Techniques Assignment: Read RS Chapter 3
6	Wednesday 10/3	*** Bring Peachtree project & Course packet & LAPTOP to class *** Lecture 1: Peachtree Project Introduction Lecture 2: Peachtree in class working session Assignment: <i>Homework – Peachtree Assignment #1 (due 10/10)</i>
7	Wednesday 10/10	Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #2 (due 10/24)</i>
8	MONDAY 10/15	MIDTERM EXAM – 6:00 PM (No class Wednesday)
9	Wednesday 10/24	Midterm Review Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #3 (due 10/31)</i> Lecture 2: Information Systems Controls for Reliability Assignment: Read RS Chapter 8
10	Wednesday 10/31	Lecture 1: Peachtree Project Assignment: <i>Homework – Peachtree Assignment #4 (due 11/7)</i> Lecture 2: Information Systems Controls for Reliability (continued) Lecture 3: Computer Fraud and Abuse

WEEK	DATE	COVERAGE
11	Wednesday 11/7	Lecture: Computer Fraud and Abuse (continued) Assignment: Read RS Chapter 5 <i>Homework – Peachtree Assignment #5 (due 11/14)</i>
12	Wednesday 11/14	Lecture 1: Introduction to Systems Development and Systems Analysis Assignment: Read RS Chapter 18 <i>Homework – Peachtree Assignment #6 (due 11/21)</i> Lecture 2: Presentations and MS PowerPoint Assignment: <i>Homework - Begin presentations (due on date to be assigned)</i>
13	Wednesday 11/21	Lecture: AIS Development Strategies Assignment: Read RS Chapter 19
14	Wednesday 11/28	*** Student Presentations ***
15	Wednesday 12/5	*** Student Presentations ***
	Finals Week	FINAL EXAM