

The Ohio State University
Max M. Fisher College of Business

Accounting 3600: Introduction to Accounting Information Systems
Course Syllabus - Autumn 2016

Instructor **Marc H. Smith**
Office **348 Fisher Hall**
Phone **292-8753**
E-mail **smith.2126@osu.edu**
Office Hours **Monday 4:00 – 5:00 pm; Thursday 4:00 – 5:00 pm; and by appointment**

Course Materials:

Romney & Steinbart, *Accounting Information Systems*, Custom Edition, Prentice Hall Publishers, 2015

Ways to Purchase:

1. The custom version of the book is available at the bookstore
2. Purchase as an e-text at (link is also posted in carmen):

<https://collections.pearsoned.com/#purchaseebook/1323523545>

Course Objectives:

Today, professional accountants work in an exciting and complex environment that is constantly changing. A central feature of accounting in today's business world is the interaction of accounting professionals with computer-based information systems. As primary users of information systems in organizations, accountants must participate in their design and understand their operation. Accounting managers must measure and evaluate the performance of information systems. Internal and external auditors must assess the quality of information processing and evaluate the accuracy of information input and output. The major share of the work of accounting consultants is in the design, implementation, and evaluation of information systems. These activities are accomplished by an understanding of:

- the organizational foundations of information systems, their emerging strategic role, and their impact on organizational planning, design, and operations
- the technical foundation of information systems, including hardware, software, telecommunications, networks, and the information architecture
- the process of redesigning organizations utilizing systems analysis and design, quality assurance, and change management techniques
- the role of information systems in capturing and distributing organizational knowledge and enhancing management decision making

Course Website:

The course URL is <http://carmen.osu.edu>. The username and password you will use to log in to carmen are the same ones you use to check your OSU e-mail and to register online for classes. To activate your OSU e-mail visit <http://www.oit.ohio-state.edu/userpass.html> and click on 'how to activate' or call 688-HELP. Solutions to all practice assignments, solutions to quizzes, and other relevant information will be posted on the course website.

Class Attendance:

Due to the strong positive correlation between a good grade and a good attendance record for this course, you should make every effort to attend all class meetings. At The Ohio State University, attendance at scheduled classes is required, and prolonged unexcused absences will result in cancellation of your registration for the course. Additionally, regular class attendance and participation is an indication of your effort in the course and is critical evidence for borderline grade decisions. *Interruptions of class by continually arriving late and/or leaving early, talking, or other disruptive behavior will result in a reduction of ten points per incident in your attendance grade. Additionally, a large number of class absences will result in a ten-point reduction per absence in your attendance grade. Finally, all cell phones and other audible electronic devices must be turned off and put away during class time. Students in violation of this may be required to immediately leave the classroom with no return until the next scheduled class meeting in addition to having a ten point reduction in their attendance grade.*

Academic Misconduct:

According to University Rule 3335-31-02, all suspected cases of academic misconduct must be reported to the Committee on Academic Misconduct. The term 'academic misconduct' includes, but is not limited to, copying any part of someone else's work on quizzes or exams and submitting it as your own work, dishonest practices in connection with quizzes and exams, and violation of course policies regarding quizzes and exams. For additional information on academic misconduct, see the code of student conduct.

Homework:

There are no formal written homework assignments for this course. However, practice is essential to mastering this subject matter. Thus, I have indicated recommended practice assignments for each topic covered (see the last two pages of the syllabus). These problems can be found in the textbook at the end of each chapter. The solutions to all assigned problems can be accessed on the carmen course site by clicking on 'content' on the top navigation bar and then scrolling down to the bullet point labeled 'practice assignment solutions'. While these assignments will not be collected, you should attempt to complete these problems in order to prepare for class, quizzes, and exams.

Disability Services:

The Office of Disability Services verifies students with specific disabilities and develops strategies to meet the needs of these students. All students with specific disability needs are strongly encouraged to contact the Office of Disability Services at 614-292-3307 to explore the potential accommodations that may be available to them. Students requiring accommodations based on identified disabilities should contact the instructor at the beginning of the semester to discuss the student's individual needs.

Quizzes:

There are three, fifty-point quizzes scheduled throughout this course (see the assignment schedule). If you miss a quiz for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to take a late quiz. If you miss any quiz without receiving an excused absence, your score for that quiz will be zero. The quizzes will be given during class time. *No early quizzes are given under any circumstance.*

Examinations:

Midterm examinations are scheduled on Tuesday, September 20 and Tuesday, November 1 and will be given during class time. The final exam is scheduled on Tuesday, December 6 at 5:30 p.m. **The exams are not comprehensive. Please turn off all cell phones during all class periods.**

If you miss an examination for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to complete a late exam. If you receive an excused absence from the final examination, you will receive an incomplete grade until you complete a make-up exam which will be administered at the beginning of the next semester. If you miss any examination without receiving an excused absence, your score for that examination will be zero. *No early exams are given under any circumstance.*

Course Grade:

Your final grade in this course will be determined by the total points you earn from exams and quizzes. The maximum points you can earn from each are:

Mid-term examination I (09/20)	280 points
Mid-term examination II (11/01)	280 points
Final examination (12/06)	290 points
Class attendance (-10 for each absence/late arrival after 3 instances)	0 points
Quizzes (3 x 50 points each)	<u>150 points</u>
Total	<u>1,000 points</u>

DATE	READING	TOPIC	QUIZZES	PRACTICE ASSIGNMENTS
August 23	Chapter 1	Accounting Information Systems		P1-4
August 25	Chapter 1 Chapter 2	Accounting Information Systems Overview of Transaction Processing		P1-5, 8 P2-3
August 30	Chapter 2	Overview of Transaction Processing		P2-5, 6, 8
September 1	Chapter 3	Systems Documentation		DQ3-1; P3-1
September 6		CLASS CANCELLED		
September 8	Chapter 3	Systems Documentation		P3-6, 10
September 13	Chapter 4	Relational Databases	Quiz #1	DQ4-1, 7
September 15	Chapter 4	Relational Databases		P4-2, 6, 9
September 20		Midterm Examination I		
September 22	Chapter 5	Computer Fraud and Abuse		DQ5-2, 3
September 27	Chapter 5	Computer Fraud and Abuse		P5-1, 2, 7
September 29	Chapter 6	Control and AIS		DQ6-2, 5, 7
October 4	Chapter 6	Control and AIS		P6-2, 4, 5
October 6	Chapter 7	Controls: Information Security		DQ7-4; P7-1
October 11	Chapter 7	Controls: Information Security		P7-3, 4, 6
October 13		NO CLASS – FALL BREAK		
October 18	Chapter 8	Controls: Confidentiality & Privacy	Quiz #2	DQ8-1, 4
October 20	Chapter 8 Chapter 9	Controls: Confidentiality & Privacy Controls: Processing & Availability		P8-1 DQ9-2
October 25	Chapter 9	Controls: Processing & Availability		P9-1, 7
October 27		Catch-up & Review		
November 1		Midterm Examination II		
November 3	Chapter 10	Revenue Cycle		DQ10-3; P10-1
November 8		CLASS CANCELLED		
November 10	Chapter 10	Revenue Cycle		P10-2, 11
November 15	Chapter 11	Expenditure Cycle		P11-2, 4, 9
November 17	Chapter 12	Production Cycle	Quiz #3	DQ12-2, 4
November 22	Chapter 12	Production Cycle		P12-1, 5, 6
November 24		NO CLASS – THANKSGIVING		
November 29	Chapter 13	Human Resources & Payroll Cycle		DQ13-4, 5
December 1	Chapter 13	Human Resources & Payroll Cycle		P13-1, 9
December 6		Final Examination – 5:30 pm		