Key Items:

1. Each class meeting will be split into two halves, with a break in between. The first part will discuss the assigned reading. I will not read you the chapter during class time. I expect you will have a working knowledge of the material before class. Do not expect to learn everything you need for the exams simply from attending class.

The second half of each class will focus on data analytics. Sometimes this will be more lecture-based, introducing a concept. Most times it will be hands-on work that requires you to think critically and process datasets.

2. I use group work frequently in class for two reasons. First, I want you to build a professional network. Second, explaining things to others will help deepen your own understanding while keeping everyone on your team moving forward.

Accounting is a field with many different components – tax, audit, cost, financial, AIS, fraud, and so forth. I still haven’t met anyone who is good at all of them. If this class is more challenging for you, that’s an opportunity to learn how to use your supports to be successful.

Instructor
Dr. Charles Oberweiser, CPA PhD

Class Dates
July 3 – Aug. 3
M-Th 10:30-12:30
Room 267

Office Hours
M-Th 8:30-10:30
in Accounting Suite (McGee 292E)
and after class by appointment

Zoom
If we need to meet remotely, see link on D2L for a standing Zoom meeting

Email
Do not message on D2L. Instead use:
Charles.Oberweiser@sfasu.edu
Why Study AIS?

Every journal entry comes at the end of a long chain of data collection, transformation, and aggregation. This class teaches you some basics about how data is managed for accounting purposes and how systems of controls work together to create data that are reliable and useful.

We not only discuss issues conceptually, we practice the application of these issues using data tools such as Excel, process mining, and distributed ledger.

Course Overview:

Course Objectives (Learning Outcomes)
Successfully completing this course means that you will be able to:

- An understanding of the primary information flows within a business organization
- A familiarity with the documentation techniques used for representing manual and computer-based information systems
- A familiarity with the basic client server technology and security for electronic transactions
- An understanding of the related concepts of transaction cycles
- A familiarity with the various types of electronic systems used for transaction processing
- An ability to identify the functional departments involved in the revenue, expenditure and conversion cycles
- An understanding of the risks associated with the various transaction cycles and a recognition of the controls that reduce risks

Learning Materials
Required Text:
- Systems Understanding Aid - 10th edition
  - Obtain a new, paper copy that is your own
  - Do NOT use the cloud version, they are not interchangeable
  - The SUA is at the bookstore or at armonddalton.com
- Additional readings will be assigned and posted to D2L.

Required Technology:
- Students are required to pay $8.50 once per semester for the ExamSoft service. This fee covers use of the software for all 300-level or above accounting courses the students are enrolled in, no matter how many classes you are taking. The fee must be paid through ExamSoft prior to taking your first exam or mock exam.
• We will utilize Excel, internet-based software, and possibly one other software during the course.

• It would be extremely helpful if you had a laptop or tablet you could bring to class. Please let me know if you do not have one.

• You need to regularly access the course D2L site and your university (@sfasu.edu) email.

**Grading Policies:**

In order to pass the course, Accounting Department policy requires you to have at least a 60% average on the exams. I compute this by adding your scores on both exams, then dividing by 300 points.

If you meet that hurdle, your grade is determined by the following table:

<table>
<thead>
<tr>
<th>Exams</th>
<th>Exams (2 * 150 pts. each)</th>
<th>300</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cases</td>
<td>Case Assignments (5)</td>
<td>300</td>
</tr>
<tr>
<td>Systems Understanding</td>
<td>Transactions Step</td>
<td>100</td>
</tr>
<tr>
<td></td>
<td>Final Work</td>
<td>100</td>
</tr>
<tr>
<td>Activities</td>
<td>In-Class Activities (top 13 * 10 pts each)</td>
<td>130</td>
</tr>
<tr>
<td></td>
<td>Chapter Homework (top 12 * 10 pts each)</td>
<td>120</td>
</tr>
<tr>
<td>TOTAL POINTS</td>
<td></td>
<td>1,000</td>
</tr>
</tbody>
</table>

Grading Scale

A = 900 – 1,000 points
B = 800 - 899.99 points
C = 700 - 799.99 points
D = 600 - 699.99 points
F = Below 600 points

No individual extra credit is offered for any reason.

If you feel something should be re-graded, you must raise the issue within one week of receiving the grade in D2L. Please raise the issue by email or during office hours.
Course Supports

Beyond class meetings and the text, you have several other opportunities to get extra support for your learning:

1. **Office Hours** – I want you to succeed in this course. Office hours are the best time to see me. I’m happy to talk you through the material and answer your questions, either in small groups or 1-on-1. I may also be available to respond to emails at other times, but this is not guaranteed.

2. **Your Fellow Students** – Everyone enrolled with you shares your goal of making it through the course. You are not competing with them for a limited number of good grades. Get to know them. Work cooperatively to review notes. Ask questions. Explaining material to each other is a great way to understand it yourself.

3. **Online Resources** – There are many good videos / explainers available online. Please share ones you find and I will add them to D2L as appropriate.

Course Requirement Details

**Regular Exams**
There are two exams this semester worth 150 points each.

Exams are conducted in person during normal class time. We use a computer and the Examplify software for testing, like all upper-level courses in the department.

**Allowed Resources:**

Each exam includes a built-in calculator. You are welcome to bring your own non-programmable calculator (no graphing calculators allowed).

You may also bring a 3x5 card with notes. The notes must be handwritten. The surface area of the card cannot be expanded beyond 30 square inches. You must turn in this card at the conclusion of the exam with your name on the card.

Any use of printed notecards, programmable calculators, books, other notes, internet-connected devices, other people, or any other resource not specifically allowed in the above text will be considered academic dishonesty. Failing to submit your card will result in your exam not being scored.

**Absences & Rescheduling:**

If you have a foreseeable absence during an exam, you must make plans well in advance to take the exam early. You may not take the exam outside of class.
without arranging it with me. If you miss an exam due to an unforeseeable circumstance, I will weigh any evidence you provide about your reasons for missing the exam. If I determine your absence was unforeseeable, I will arrange another exam time. However, I you do not provide evidence about your absence that is convincing, missed exams will be recorded as a zero.

Before the First Exam:
A practice exam using Examplify is provided prior to the first exam that you must complete to know your account is configured correctly. I provide a laptop if you don’t have one. If you bring your laptop, you must be certain the software is working correctly.

After Each Exam:
I grade each exam anonymously. Once they are graded, a password is sent out on D2L. Go to the Examsoft.com website to view the exam. The website will show you notes about your answer and the correct solution for any you answered incorrectly. These notes aren’t available if you review the exam using the desktop software. Study what you got wrong and ask questions. You may well see questions like this again on the final and the CPA exam.

Cases
There are five case assignments due during the semester worth 60 points each. Each case is slightly different. See the information provided with each case for details on requirements.

Systems Understanding Aid
The Systems Understanding Aid walks you through the entire accounting process—reviewing source documents, approvals, posting to the trial balance, and preparing the financial statements. It is a lengthy project. Expect to spend on the order of 20 hours completing this project.

I assign this project because it isolates the control systems that convert source documents into accounting information. I do not believe you will be doing manual approvals as a future CPA. However, I assign this project because an ERP system does this same process, just electronically and with additional identity verification, error checking, and logging.

Before beginning this project, check D2L for substitute documents and for instructions on how to submit the various parts of the project. The Systems Understanding Aid is due on the date listed in the current course schedule.
**In-Class Activities**  
In-class activities happen during class time. Each activity is worth 10 points and I keep the 13 highest scores. I award full credit if you made a reasonable effort on the problems.

You obtain credit for these by either:
1. Being in class and submitting an assignment to the dropbox, or
2. Being at a university-approved absence during class time.

If you miss a class session, I strongly recommend you try the activities on your own first before checking the answers. The purpose of the activities is for you to practice for the exam.

**Chapter Homework**  
There are small homework assignments from each chapter posted to D2L. Each homework assignment is worth 10 points and I keep the highest 12 scores.

Homework is an important part of the learning design for our class. Homework gives you a chance to prove to yourself that you know the material and can do it when the exam happens.

**Mental Health**

SFASU values students’ mental health and the role it plays in academic and overall student success. SFA provides a variety of resources to support students' mental health and wellness. Many of these resources are free, and all of them are confidential.

**On-campus Resources:**

SFA Counseling Services  
www.sfasu.edu/counselingservices  
Health and Wellness Hub (corner of E. College and Raguet)  
936.468.2401

SFA Human Services Counseling Clinic  
www.sfasu.edu/humanservices/139.asp  
Human Services, Room 202  
936.468.1041

**Off-Campus Resources:**

Burke 24-hour crisis line:  
1.800.392.8343

Suicide Prevention Lifeline:  
1.800.273.TALK (8255)

Crisis Text Line: Text HELLO to 741-741
Classroom Attendance & Behavior

Classroom behavior should not interfere with the instructor’s ability to conduct the class or the ability of other students to learn from the instructional program (see the full Student Conduct Code at http://www.sfasu.edu/policies/student-conduct-code.pdf.) Unacceptable or disruptive behavior will not be tolerated. Students who disrupt the learning environment will be asked to leave class and may be subject to judicial, academic, or other penalties. This prohibition applies to all instructional forums, including electronic, classroom, labs, discussion groups, field trips, etc. The instructor shall have full discretion over what behavior is appropriate/ inappropriate in the classroom.

Students who do not attend class regularly or who perform poorly on class projects/exams may be referred to the iCare Early Alert Program. This program provides students with recommendations for resources or other assistance that is available to help SFA students succeed. (University Policy 10.4)

Accommodation for Students with Disabilities

To obtain disability related accommodations, alternate formats and/or auxiliary aids, students with disabilities must contact the Office of Disability Services (ODS), Human Services Building, and Room 325, 468-3004 / 468-1004 (TDD) as early as possible in the semester. Once verified, ODS will notify the course instructor and outline the accommodation and/or auxiliary aids to be provided. Failure to request services in a timely manner may delay your accommodations. For additional information, go to http://www.sfasu.edu/disabilityservices/ or go to SFASU Disability Services.

If you have testing accommodations, you must make arrangements to test with disability services. Another class meets immediately after ours, so I am not available to proctor if you need additional time. Appearing in our classroom for the exam is a waiver of any accommodation to which you are entitled.

Cheating and Plagiarism

In the accounting profession, ethics is of utmost importance, as numerous stakeholders rely on accounting information to make decisions. It is the intent of the Schlief School of Accountancy to foster and encourage integrity in all of its accounting classes. Therefore, there will be no tolerance for academic dishonesty, including but not limited to, plagiarism, cheating on examinations, papers, or other course-related work, copying or collaborating on assignments without permission, or other inappropriate conduct. Any instances of such academic dishonesty will be documented and reported to the Dean and the student will receive an F in the course.
Academic Integrity (Policy 4.1) Academic integrity is a responsibility of all university faculty and students. Faculty members promote academic integrity in multiple ways including instruction on the components of academic honesty, as well as abiding by university policy on penalties for cheating and plagiarism.

Definition of Academic Dishonesty
Academic dishonesty includes both cheating and plagiarism. Cheating includes, but is not limited to (1) using or attempting to use unauthorized materials on any assignment or exam; (2) falsifying or inventing of any information, including citations, on an assigned exercise; and/or (3) helping or attempting to help another in an act of cheating or plagiarism. Plagiarism is presenting the words or ideas of another person as if they were one’s own. Examples of plagiarism include, but are not limited to (1) submitting an assignment as if it were one's own work when is at least partly the work of another person; (2) submitting a work that has been purchased or otherwise obtained from the Internet or another source; and/or (3) incorporating the words or ideas of an author into one's paper without giving the author credit. Penalties may include, but are not limited to reprimand, no credit for the assignment or exam, re-submission of the work, make-up exam, failure of the course, or expulsion from the university. Please read the complete policy at http://www.sfasu.edu/policies/student-academic-dishonesty-4.1.pdf

Any instance of academic dishonesty will result in an F for the course.

Course Grades
Per University Policy 5.5: At the discretion of the instructor of record and with the approval of the academic unit head, a grade of WH will be assigned only if the student cannot complete the course work because of unavoidable circumstances. Students must complete the work within one calendar year from the end of the semester in which they receive a WH, or the grade automatically becomes an F, except as allowed through policy related to active military service. If students register for the same course in future semesters, the WH will automatically become an F and will be counted as a repeated course for the purpose of computing the grade point average. Please refer to the complete policy at http://www.sfasu.edu/policies/course-grades-5.5.pdf.
# Tentative Course Schedule

*D2L has detailed daily task information and is the schedule of record, so please consult it regularly. Changes may occur from what is printed below. Exams are held in person.*

*Per University Policy 7.8, I am providing notification that our course includes an examination during the final week of the semester.*

<table>
<thead>
<tr>
<th>Date</th>
<th>Before Class</th>
<th>After Class</th>
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</thead>
<tbody>
<tr>
<td>3-Jul</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4-Jul</td>
<td>No Class – Independence Day Holiday</td>
<td></td>
</tr>
<tr>
<td>5-Jul</td>
<td>Read Chapters 1 and 2</td>
<td>Ch. 1 HW, Ch. 2 HW</td>
</tr>
<tr>
<td>6-Jul</td>
<td>Read Chapter 3</td>
<td>Ch. 3 HW, Case 1</td>
</tr>
<tr>
<td>10-Jul</td>
<td>Read Chapter 4</td>
<td>Ch. 4 HW</td>
</tr>
<tr>
<td>11-Jul</td>
<td>Read Chapter 5</td>
<td>Ch. 5 HW</td>
</tr>
<tr>
<td>12-Jul</td>
<td>Read Chapter 6</td>
<td>Ch. 6 HW, SUA Step 1</td>
</tr>
<tr>
<td>13-Jul</td>
<td>Read Chapter 7</td>
<td>Ch. 7 HW, Case 2</td>
</tr>
<tr>
<td>17-Jul</td>
<td>Read Chapter 8</td>
<td>Ch. 8 HW</td>
</tr>
<tr>
<td>18-Jul</td>
<td></td>
<td></td>
</tr>
<tr>
<td>19-Jul</td>
<td>EXAM 1 (Chapters 1-8)</td>
<td></td>
</tr>
<tr>
<td>20-Jul</td>
<td>Read Chapter 9</td>
<td>Ch. 9 HW, Case 3</td>
</tr>
<tr>
<td>24-Jul</td>
<td>Read Chapter 10</td>
<td>Ch. 10 HW</td>
</tr>
<tr>
<td>25-Jul</td>
<td>Read Chapters 11 &amp; 12</td>
<td>Ch. 11 HW, Ch. 12 HW</td>
</tr>
<tr>
<td>26-Jul</td>
<td>Read Chapter 13</td>
<td>Ch. 13 HW, Case 4</td>
</tr>
<tr>
<td>27-Jul</td>
<td>Read Chapters 14 &amp; 15</td>
<td>Ch. 14 HW, Ch. 15 HW</td>
</tr>
<tr>
<td>31-Jul</td>
<td>Read Chapter 16 &amp; 17</td>
<td>Ch. 16 HW, Ch. 17 HW, SUA Step 2</td>
</tr>
<tr>
<td>1-Aug</td>
<td>Read Chapter 18</td>
<td>Ch. 18 HW, Case 5</td>
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<tr>
<td>2-Aug</td>
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<td></td>
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<tr>
<td>3-Aug</td>
<td>FINAL EXAM</td>
<td></td>
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</tbody>
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