The University of North Carolina at Greensboro  
Bryan School of Business and Economics  
Department of Accounting and Finance

ACC 325: Accounting Transaction Processing Systems  
COURSE SYLLABUS  
Spring 2019

This course is designed to provide an understanding of a variety of accounting subsystems, systems analysis, and design issues reinforced through case studies.

Prerequisites: Grade of C or better in ACC 318; Junior standing.

Instructor: Dr. Venkat Iyer, Ph.D, CPA  
Office: Bryan 337  
Phone: 256-0187  
E-mail: vmiyer@uncg.edu

Learning Objectives: At the end of this semester, you should be able to

1. Explain what an AIS is, why it is important and how AIS can add value to a business.
2. Discuss the types of information that can be provided by AIS.
3. Use the documentation techniques to understand and evaluate information systems.
4. Distinguish between management fraud and employee fraud.
5. Discuss the ethical issues related to the use of information technology.
6. Describe the revenue cycle activities and evaluate the adequacy of various control procedures in the revenue cycle.
7. Describe the expenditure cycle activities and evaluate the adequacy of various control procedures in the expenditure cycle.
8. Describe the financial cycle, human resources management/payroll activities.
9. Describe the data processing cycle.
10. Describe what a relational database is and how it organizes data.
11. Explain the steps involved in designing a database.
12. Explain the basic concepts of IT control as applied to business organizations including the relevant provisions of Sarbanes-Oxley Act.
13. Discuss how accounting data is used in business intelligence.

Office Hours: 12:30 – 2:00 p.m. M/W and by appointment  
Any time I am in my office you may call or stop by to ask any questions pertaining to the class. Please call 256-0187 (you can leave a message if I am not there) or e-mail me if you wish to set a specific appointment.

Additional readings/lecture notes posted on Canvas. It is your responsibility to check Canvas for announcements and course materials.

Required Materials:

To access Revel Accounting Information Systems 14e by Marshall B. Romney, Paul J. Steinbart, the course materials for Accounting Information Systems -

1. Go to [https://console.pearson.com/enrollment/u9rd2e](https://console.pearson.com/enrollment/u9rd2e)
2. Sign in to your Pearson Account or create one.
3. Redeem your access code or purchase instant access online. (Temporary access option for financial aid is also available.)

**Additional Topics and Emphasis of ACC 325**

As part of providing an integrative learning experience with other courses you will take in the Bryan School we will intentionally emphasize certain general business concepts, perspectives and skills. Please review the following to see what you can expect:

1. Heavy coverage of technology issues, developments, and applications.
2. Moderate coverage of ethical issues. Ethical issues will be addressed in the context of control and security in various systems. They will be reinforced through video presentations and cases.
3. Little or light coverage of political, diversity, and environmental issues.
4. Heavy coverage of written and oral communication skills. I will collect and grade summaries of articles and chapter assignments. Exams will include a substantial portion of essay content.
5. Light to moderate coverage of international issues in the context of globalization and electronic commerce.

**Performance Evaluation:**

All students are required to follow the provisions of the UNCG Academic Integrity Policy in completing course work. Tentatively, it is planned that course grades will be based upon:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Mid-Term Exam</td>
<td>- 20%</td>
</tr>
<tr>
<td>Final (Comprehensive)</td>
<td>- 25%</td>
</tr>
<tr>
<td>REVEL Assignments and Quizzes</td>
<td>- 10%</td>
</tr>
<tr>
<td>Homework, Excel, Access</td>
<td>- 15%</td>
</tr>
<tr>
<td>SUA</td>
<td>- 20%</td>
</tr>
<tr>
<td>Quickbooks</td>
<td>- 10%</td>
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</tbody>
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The grade scale is based upon percent of points earned on each item and is as follows:

- 93-100% = A
- 90-93% = A-
- 87-89% = B+
- 83-86% = B
- 80-82% = B-
- 77-79% = C+
- 73-76% = C
- 70-72% = C-
- 69% = D+
- 63-66% = D
- 60-62% = D-
- Below 60% = F

UNCG Graduate School does not permit grades of D for graduate students. Therefore, any grade below 70 will be scored as an F for graduate students.

Keep a record of all points possible and earned on each item. This will make it easy for you to determine your exact grade status throughout the course.

**Assignments: Due dates and format guidelines**
All the assignments should be submitted prior to the start of the class on Canvas. Use software features to check spelling and grammar. However, DO NOT assume that the software will catch all errors. Please proofread your work carefully. Also, please use single spacing, 12-point pitch and one-inch side margins. **Spelling, sentence structure and grammar errors will reduce your grade.** Be sure to cover all assignment parts. Use headings for each part.

**Attendance:**

Class attendance is **required**...as attendance is expected in business! Much of what we will do in this class will involve student discussion. You cannot participate and learn from this discussion if you do not attend. Plan to arrive on time and stay the entire period. More than two unexcused absences will result in a 2% reduction from total course average; additional absences will yield additional 2% reductions. Students with five or more unexcused absences will be dropped from the course. Attendance will be checked during each class/lab at any time randomly. Students arriving late or leaving early will be counted as absent unless prior arrangements are made. Please discuss with me in advance if you need to miss a class due to religious observance. **If you cannot attend a class, please bring a written excuse or e-mail me.**

**Communication:**

Important announcements about the class will be posted on Canvas. I will also send e-mail to your uncg e-mail account through Canvas. It is your responsibility to keep abreast of these announcements by checking Canvas at least once every day.

**Make-up Exams:**

Please note the exam dates. It takes considerable effort on my part to create another exam (i.e. makeup). Only in VERY extreme emergency cases will makeup exams be given. Makeup exam format may be completely different from regular exams given in class. Any absence needs to be documented. **You cannot attend a different section than the one you are enrolled in.** Please read the material listed under the pre-class assignments prior to class. This will help improve class discussion. Also, the quiz for any class period will include pre-class assignment material. The quizzes will be generally easy - it is to test if you have at least skimmed through that material. NO MAKEUP quizzes will be given at any condition. Quizzes may not be announced in advance.

**Backup Copies of Assignments:** Please keep a backup copy of any material (hard or soft copies) submitted to me.

**Corrections of Scores:** If you believe there is a mistake in grading or an item is not graded, you must bring it to my attention **within one week** of the item’s grading.

**Laptop Use:** Laptops should strictly be used for taking notes and follow the powerpoint slides. They should be closed during class discussions and class assignments.

**Specific Assignments**

1. **Chapter Assignments:** Please complete the REVEL assignments as and when they are due. They have to be completed online by accessing the REVEL website. I may assign additional problems for you do and these will be submitted to Canvas. There will be a few in-class assignments and quizzes as well. You should read the assigned material in advance and contribute to class discussion. We will frequently use class time to do group problem solving.
2. **Designing Accounting Systems using Access**: We will learn to design tables, forms, queries, and reports in the context of accounting information systems using Access. This is not an 'Access Class'. The focus of Access exercises is to learn accounting information systems design. You cannot expect to become an expert in Access database by taking this class but I will try my best to teach you the fundamentals of Access. Though I have reserved a few class periods for Access exercises, some of you may have to devote extra time for finishing the exercises.

3. **Systems Understanding Aid**: It is a comprehensive manual accounting practice set that includes flowcharts, documents and internal controls. Uses a hands–on approach to help you understand basic business documents and visualize information flow in the accounting process.

4. **Quickbooks**: Computerized accounting practice set, including and using a fully operational version of QuickBooks Pro 2018 (commercially available accounting software for smaller companies). Early chapters provide installation, familiarization and practice and are followed by a case project of recording transactions and adjustments, performing month–end procedures and recording year–end adjusting entries.

5. **Exams**: Final exam is cumulative. Exams will contain some objective type questions and short answer questions. **Exams may contain questions from any of the materials discussed in class including journal articles and video presentations.**

5. **Excel**: Excel is a very useful tool for accountants to analyze data, for example, in accounts, budgets, billing and many other areas. During the semester, you will work on a number of Excel projects. A list of these assignments and their due dates will be posted on Canvas. Knowledge of Excel is a valuable skill in the accounting profession. Spreadsheet skills will also be tested as part of the exams.

   **Note**: This is not a computer class. However, we will spend a large part of the course learning about computerized systems and their vagaries. Most of the class assignments will require the use of computers. You need to be aware of and cope with the fact that most every computer assignment will take longer than you anticipate. Sometimes it is the computer or network's fault and sometimes it is yours. Whatever the source, YOU need to take appropriate measures to overcome any possible problems.

   **Class Participation**: You should read the assigned material in advance and contribute to class discussion. We will frequently use class time to do group problem solving.

   Regardless of the method used to present material (team presentations, group work, lecture, etc.), you are encouraged to actively participate in the class. If you have questions, ask them. If the discussion is related to your job experience or you can add to the discussion, please contribute. The class will be much more rewarding and interesting if you take an active role in it!

**BONUS POINT OPPORTUNITY**

As an incentive to improve your communication skills and to help your fellow classmates learn, you will have an opportunity to gather an extra ten (10) bonus points and it is very easy. Succeeding in the business world is based largely on developing and maintaining personal relationships and being able to identify and communicate current business or political events that might have an impact on your company or your client.
For the extra 10 course points, you can volunteer for a 5-minute article presentation to the class. The rules are: (1) email your request to me, including the article and stated relevance to course material, within two weeks of your requested presentation; (2) “first-come, first-serve,” based on my receipt of your email; (3) your topic should be preferably about a business, accounting, information systems, technology, economic or political event that could have accounting, systems, reporting or auditing implications; and (4) you should state the relevance to course material in the presentation. No more than two article presentations per class will be scheduled, time permitting. This bonus opportunity is available through the November 6th class, assuming our schedule permits.

**Important Dates:** Please refer to [https://reg.uncg.edu/calendars/spring-2019-academic-calendar/](https://reg.uncg.edu/calendars/spring-2019-academic-calendar/) for important dates.

**Academic Honor Policy:**

The Academic Honor Policy, administered by the Vice Chancellor for Student Affairs, is described in detail in the Policies for Students handbook (Please refer to [http://academicintegrity.uncg.edu/](http://academicintegrity.uncg.edu/)) Students are responsible for becoming familiar with the Honor Policy in all its aspects and for indicating their knowledge and acceptance of the Honor Policy by signing the honor pledge for all major work submitted. Students should recognize their responsibility to uphold the Honor Policy and to report apparent violations to the appropriate persons.

Every assignment is to be completed according to the University’s honor code. By including your name or social security number on your work, you are confirming that you followed the honor code, without exception. All assignments submitted shall be considered graded work, done by the individual—except for noted group projects. [Group projects will be clearly noted on the class syllabus.] Any work turned in by a group, must be work done only by that group. If any student suspects a student or group of cheating, please inform me immediately. Honesty in your academic work will develop into professional integrity.

It is my policy to collect and retain all examination materials. **This means that students are to return all test materials (test documents, scrap paper, etc.) to the instructor immediately after completion of the examination.** Notes, textbooks, and other reference materials may not be used unless specifically authorized by the instructor for the particular exam. Students should feel free, however, to request a review of examination results during regular office hours.

**Student Conduct:**

To respect the learning environment for all students, no disruptive behavior is permitted in class. Expectations concerning classroom behavior are as follows:

Side conversations during class, other than as part of the general classroom discussion, are considered rude and unprofessional. Success in the business world requires many attributes; one of which is exercising appropriate conduct to fit the situation. The classroom is the equivalent to professional meetings that occur every day in the real-world of business. In these situations, individuals are expected to come prepared, participate when appropriate, and not to exhibit behavior that is disruptive or disrespectful of others. This includes excessive talking in class that is not a part of our overall discussion, passing notes to others, and creating other forms of distractions that are disruptive in the classroom. These behaviors are strongly discouraged and will be considered in awarding your classroom participation grade. Cell phones and smartphones are to be turned off and put away before class and are not to be used for any reason during class or exams. The same rules apply here as above for other disruptions.

Please be on time for class – chronic lateness is disruptive to the class. During class lectures and
all exams, please turn off cell phones (or set to vibrate) and other electronic devices. You may not leave the room or communicate with anyone during the test. I have included the links to the University and Bryan School conduct policies for your reference:

http://sa.uncg.edu/handbook/student-code-of-conduct/

Please familiarize with the disruptive behavior policy which is available on-line at

It states that “The instructor may withdraw a student from a course for behavior that is deemed by the instructor to be disruptive to the class. The grade assigned will be “W” if the behavior occurs before the deadline for dropping a course without academic penalty, and the instructor has the option of giving a “W” or a “WF” if the behavior occurs after the deadline."

I will drop any student found to be using the laptop for any purpose other than for taking notes or for reading the power point slides. Similarly, reading or working on materials not pertaining to ACC 325 during the class will be considered disruptive behavior.

Students with Disabilities:
If you have a documented disability for which you need special arrangements, please contact the Student Disability Services Office. Their website is: http://ods.dept.uncg.edu/services
Any requests for special accommodations must come through that office with the appropriate paperwork.

Adverse Weather: The University of North Carolina at Greensboro will remain open during adverse weather conditions unless an administrative decision on changing work and class schedules is made by the Chancellor. Students can receive details on the UNCG home page (www.uncg.edu), or by dialing three campus telephone numbers: Adverse Weather Line (336-334-4400); Campus Switchboard (336-334-5000); and University Police (336-334-5963).

Cooperative Learning and Academic Dishonesty:
You are encouraged to study with other students outside of class – cooperative studying can be an aid to learning. However, all materials turned in and all exams are to be your own work. This means that you may share ideas and solicit suggestions for improving your solution, but the final written product turned in must be your own work. I suggest that you work together on the conceptual and planning phases of your assignments, and then separate and do the actual product (the work you turned in) on your own. A pattern of similar wording among papers or with solutions from prior semesters will be considered prima-facie evidence of plagiarism.

What you should do to prepare for each class: Read the relevant pages from the text. Do the end of chapter assignments. Helpful Study Suggestions
• In order for you to succeed in this course, it is important that you come to class prepared.
• Think about solutions or answers to all discussion questions and the assigned problems at the end of each chapter.
• Prior to lecture, read (and read again) the chapter with emphasis on comprehension (not memorization).
• If you do not understand a concept, write down your questions and bring them to class.
• Take advantage of my office hours.
• Since interaction facilitates learning, try to participate in discussion of the material.
• Don’t fall behind. Unlike some courses, you cannot learn this material the night before the exam. The course consistently builds on previous material. My goal is to provide a course where you may learn productively and effectively. I invite your suggestions for helping me achieve that goal.