This class is offered on an asynchronous online format. There will be no scheduled meetings. However, I plan to offer optional Zoom sessions and office hours to go over the class material and assignments.

**Catalog Description:**
This course is designed to provide an understanding of a variety of accounting subsystems, systems analysis, and design issues reinforced through case studies. Three credit hours.

**Detailed Description:**
In the first part of the course, we discuss the underlying concepts fundamental to an understanding of AIS such as types of information companies need to successfully operate, basic business processes, transaction processing in automated systems, systems documentation, and databases.

In the second part, we introduce the different kinds of threats faced by information systems, primarily focusing on the threat of fraud. We also discuss in detail the basic concepts of internal control.

Finally, we describe all the activities involved in processing revenues, expenditure, and payroll. We focus on the three basic functions performed by the AIS: efficient transaction processing, provision of adequate internal controls to safeguard assets (including data), and preparation of information useful for effective decision making. The last part consists of various data analytics techniques and the Extract, Transform, and Load (ETL) process.

**Prerequisites:** Approval from the advisor.

**Instructor:** Dr. Venkat Iyer, Ph.D, CPA
Office: Bryan 337
Cell Phone: 336-549-0662;
E-mail: vmiyer@uncg.edu

**Online Office Hours:** 3:30 pm –4:30 p.m. Mondays and Wednesdays. Also, by appointment. I will also have time slots for specific groups of students to meet with me. I expect to meet with each one of you during the semester. If you have any questions about course materials or need help with the course, please email or call me. I will try to respond within 24 hours to email messages.

**Student Learning Outcomes:** 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 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.
14. Describe the basic steps of extracting, transforming, and loading (ETL) data to be used for analytics.
15. Discuss the differences between descriptive, diagnostic, predictive, and prescriptive analytic techniques.
16. Explain how to choose appropriate analytic techniques and how to interpret and share the results including visualization.

**Required Materials: There are two required textbooks.**


**Important:** To enhance your learning experience and provide affordable access to the right course materials, this course is part of an inclusive access model called **First Day**. You can easily access the required materials for this course at a discounted price and benefit from single sign-on access with no codes required in Canvas. To access your materials, login to Canvas, click on your course, and click into your course materials. Accept the license agreement/privacy policy if prompted. **That's it!** The UNCG Cashier's Office will bill you at the discounted price as a course charge for this course.

It is NOT recommended that you Opt-Out as these materials are required to complete the course. You can choose to Opt-Out on the first day of class, but you will be responsible for purchasing your course materials at the full retail price and access to your materials may be suspended. Students have until the University add/drop date to “opt out”, currently set for January 22. For more information and FAQs, go to customercare.bncollege.com.

**Buyer Beware:**

- If you decide to not be part of The First Day program, you will need to purchase course materials separately. However, please note that the cost will likely be more expensive.

- Codes purchased from any third-party vendor are likely not to work. Many of the codes sold on Amazon Marketplace and similar are defective or already activated. This may cause you a delayed start to the semester.

*Note that materials purchased outside of the Access Program and/or directly online from third party sites may not grant the access to the correct course materials and neither the bookstore nor Pearson can resolve any issues that may arise.*
2. QuickBooks Online: Level 1, Academic Year 2020-2021. Labyrinth Learning. More information will be provided later.

**Technology Requirements:**
Robust internet connection, Computer (Windows PC preferred), Latest Chrome browser.

**Additional Topics and Emphasis of ACC 525**
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.

**Class Format:**
This is an online asynchronous format course with no scheduled meeting times. The course follows a module structure focusing each week on a specific topic. Each module has one or more assessments to complete. This class depends in large part on your participation and interaction for success. Your input and questions will make this a better class. The more you put into the class, the more you will take from it. The class was designed with the thought that you have a good understanding of basic financial and managerial accounting. It is also based on the premise that you will be involved in the business world and that a thorough understanding of the accounting information systems will be important assets. Since the class is designed to be interactive, participation is necessary. With the expectation that you are pursuing a career in business, you should be prepared to act and to submit assignments in a professional manner.

**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>Weight</th>
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</thead>
<tbody>
<tr>
<td>Mid-Term Exams</td>
<td>20%</td>
</tr>
<tr>
<td>Final (Comprehensive)</td>
<td>25%</td>
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<tr>
<td>REVEL Assignments</td>
<td>5%</td>
</tr>
<tr>
<td>Discussion Forums and quizzes</td>
<td>5%</td>
</tr>
<tr>
<td>End of Chapter Assignments</td>
<td>15%</td>
</tr>
<tr>
<td>QuickBooks</td>
<td>15%</td>
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<tr>
<td>Data Analytics</td>
<td>15%</td>
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</tbody>
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As a graduate student, you are required to submit a paper/project related to this course. We will discuss this requirement sometime during the first two weeks of classes.
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
- 72% and below = F

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. It is possible that I may have to make minor changes to the weights and nature of assignments with advance notice. You should also note that all assignments are individual in nature unless otherwise stated. Each student is expected to do his/her own work.

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.

**Instructor Expectations:**
The instructor will ensure that all participants will have access to at least two weeks of modules. Please note that you must submit the assignment within each module before the following module will open. The instructor will answer questions within 24 hours and provide feedback on assessments within a reasonable time. The instructor monitors all discussion posts and provides feedback when appropriate. Any course updates and new information will be sent via course announcement in Canvas as early in the week as possible.

**Student Expectations:**
You should plan to spend at least 4-6 hours a week completing this course. This time includes reading the course material, viewing the videos, completing the assignments, and participating in the discussions. Plan to attend the optional Zoom sessions or inform me if you are unable to attend. Make-up exams and assignments will be given only for valid excuses (decided by me). You should contact me immediately if you cannot take the exam on the scheduled exam date or unable to complete an assignment. Complete assignments by 11:59 pm on the due dates.

If you are unable to meet a deadline or experience a personal issue, please notify me immediately. Please use proper netiquette when interacting with class members and the professor.

**Assignments: Due dates and format guidelines**
All the assignments should be submitted 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. **Late assignments will not be accepted** unless permission is obtained in advance.

**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 and Quizzes:
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. No make-up quizzes will be given for unexcused absences.

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

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 have assigned additional problems for you to do and these will be submitted to Canvas.

2. Data Analytics: 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. 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.

3. 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.**
Please note that the **final exam will be given online on May 1 (Saturday) from 3:30 to 6:30 pm.** All the exams and quizzes will be given on Canvas using the Lockdown Browser and Monitor.

4. QuickBooks: QuickBooks® Online: Level 1 covers essential skills related to the latest version of Intuit’s popular online bookkeeping program. Topics covered include tips on choosing the appropriate subscription level for the business, customizing company-level settings, setting up customers, dealing with bank deposits, bank feeds, and reconciliation processes for bank and credit card accounts. The final chapter is a comprehensive project that has users record a business’s transactions for a full month.

5. Discussions: I may post discussion topics periodically. You will have specific time frame within which to post comments and respond to other students. Grade will be based on how well you have researched the topic, how in-depth your comments are, and your writing. Also, please see the section on discussions in Canvas.

Important Dates: Please refer to [Spring 2021 calendar](#) for important dates.

Netiquette: The same guidelines that apply to traditional classes should be observed in the virtual classroom environment. Please use proper netiquette when interacting with class members and the
Policy on Server Unavailability or Other Technical Difficulties: The university is committed to providing a reliable online course system to all users. If you are not able to access a working computer with a consistent and reliable internet connection you will not be able to complete this class. However, in the event of any unexpected server outage or any unusual technical difficulty which prevents you from completing a time sensitive assessment activity, the instructor will extend the time windows and provide an appropriate accommodation based on the situation. You should immediately report any problems to the instructor and also contact 6-tech@uncg.edu to report the problem. You can also call 336-256-8324 (TECH) for immediate assistance. Provide as much details about the situation in your communication to help resolve it soon. You can also use the ITS website for assistance - https://its.uncg.edu/Help/

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/) 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. 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. 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 https://sa.uncg.edu/handbook/wp-content/uploads/Disruptive-Behavior-in-the-Classroom-Policy-8-4-17.pdf

Accommodations: UNCG seeks to comply fully with the Americans with Disabilities Act (ADA). Students requesting accommodations based on a disability must be registered with the Office of Accessibility Resources and Services (OARS) in 215 Elliott University Center, 334-5440, oars.uncg.edu.
Students may request accommodations for religious holidays under applicable laws. See https://catalog.uncg.edu/academic-regulations-policies/university-policies/ for more information.
Students should remind the instructor in advance when accommodation affects course activities, e.g., before taking exams, to ensure that the instructor has updated systems accordingly.

Health and Wellness: Your health impacts your learning. Throughout your time in college, you may
experience a range of health issues that can cause barriers to your learning. These might include physical ailments, illnesses, strained relationships, anxiety, high levels of stress, alcohol/drug problems, feeling down, or loss of motivation. Student Health Services and The Counseling Center can help with these or other issues you may be experiencing. You can learn about the free, confidential mental health services available on campus by calling 336-334-5874, visiting the website at https://shs.uncg.edu/ or visiting the Anna M. Gove Student Health Center at 107 Gray Drive. Help is always available.

**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 – 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.

Please also review the following statement regarding return to campus:

All students, faculty, and staff are required to uphold UNCG’s culture of care by actively engaging in behaviors that limit the spread of COVID-19. Such actions include, but are not limited to, the following:

- **Wearing a face covering that covers both nose and mouth**
- Observing **social distance** in the classroom
- Engaging in proper hand washing hygiene when possible
- **Self-monitoring for symptoms of COVID-19**
- Staying home if you are ill
- Complying with directions from health care providers or public health officials to quarantine or isolate if ill or exposed to someone who is ill.