

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

ACC 325-01: Accounting Transaction Processing Systems
COURSE SYLLABUS
Fall 2024

We will meet in class (Room 224 – School of Education Building) on Tuesdays and Thursdays from 2 pm to 3:15 pm.

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, risk management and internal controls, 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 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.

Prerequisites: Grade of C or better in ACC 318.

Instructor: Dr. Venkat Iyer, Ph.D, CPA
Office: Bryan 337
Office Phone: 336-256-0187
E-mail: vmiyer@uncg.edu

Office Hours: 12:30 pm –2:00 p.m. Tuesdays and Thursdays in my office. Also, by appointment. If you have any questions about course materials or need help with the course, please email 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. Describe the nature of risks and explain how businesses respond to risks.
4. Explain how risk is mitigated through internal controls.
5. Explain the basic concepts of IT control as applied to business organizations including the relevant provisions of Sarbanes-Oxley Act.
6. Identify technologies used by startups and small businesses.
7. Summarize the five characteristics of big data.
8. Apply data analytics to accounting problems.
9. Describe what a relational database is and how it organizes data.

10. Explain the steps involved in designing a database.
11. Use the documentation techniques to understand and evaluate information systems.
12. Describe the revenue cycle activities and evaluate the adequacy of various control procedures in the revenue cycle.
13. Describe the expenditure cycle activities and evaluate the adequacy of various control procedures in the expenditure cycle.
14. Describe the human resources management/payroll activities.
15. Distinguish between management fraud and employee fraud and describe the fraud triangle.
16. Discuss the differences between descriptive, diagnostic, predictive, and prescriptive analytic techniques.
17. Describe data analytics techniques that can explore data.

Required Materials:

1. Accounting Information Systems: Connecting Careers, Systems, and Analytics. Alicja Foksinska, Arline A. Savage, and Danielle Brannock. 1st Edition. Wiley. Wiley Plus access required.

Important: *This course is part of the campus' course material delivery program. The digital required materials for this course have been integrated with Canvas and can be found in the Course Materials link in your Canvas course. Please sign into Canvas to access your course and course materials.*

Technology Requirements:

Quizzes and exams will be administered through Canvas using the Respondus Lockdown Browser. The RLDB requires a compatible laptop computer, based on the [Bryan School Student Laptop Policy](#). RLDB works with Windows and Mac computer operating systems, but not with Chromebooks. If you leave the RLDB before completion, your exam/quiz will be considered submitted, and your grade will be recorded. At the beginning of the semester there will be a sample quiz using the RLDB and Monitor to familiarize you with the system. For all exams and quizzes, no other electronic devices or study aids are required or permitted. You also need a robust internet connection.

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.

Class Format:

This is a F2F format course which meets from 2:00 pm to 3:15 pm. on Tuesdays and Thursdays. 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 very 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.

Attendance:

Attendance is mandatory. There will be in-class assignments and quizzes that will be graded. Those can make a difference between your passing or failing the class. If you need to miss a class, please email me with the reason for missing. You cannot make up assignments missed due to unexcused absence. Excessive unexcused absence (three or more) may result in a **letter grade reduction** in the overall course grade.

Students with university-related or requested absences, e.g., field trips in other courses or multiple exams during finals week, must make prior arrangements in advance for any conflicts with their schedule and due dates for the course. Missed assignments can only be made up for excused reasons.

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:

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|---|---------|
| Two mid-term exams | - 30% |
| Final Exam | - 25% |
| Wiley Plus Readings | - 10% |
| Data Analytics – Excel, Access, Tableau and QuickBooks | - 22.5% |
| End-of-chapter problems and in-class exercises | - 12.5% |

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 |

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.**

Mid-Term Grades: In keeping with UNCG policy, I will post a midterm grade for you in UNCGenie by the end of the sixth week of the term. That grade will not appear on your transcript or in your GPA calculations. Instead, it is intended to help you and your academic advisor understand how you are doing in the course up to that point. If you review your midterm grade and find it to be lower than you hoped, I encourage you to talk to me so we can plan together for your success.

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. Please note that my responses could be delayed during weekends.

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.

You should not wait until the last minute to complete the assignments. Starting it early makes it easier for you to get help if needed.

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 also see the [Bryan School Guidelines for Ethical and Professional Behavior of Students and Faculty](#).

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 **WileyPlus** assignments as and when they are due. They have to be completed online. I have assigned additional exercises and problems for you to complete and these will be submitted to Canvas. There will be a few unannounced 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. Microsoft 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. Microsoft 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.
- 4. Tableau:** We will work on a few Tableau assignments. Tableau is a data visualization software. A list of these assignments and their due dates will be posted on Canvas. There will also be assessments on Excel and Tableau.
- 5. QuickBooks:** We will work on 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.
- 6. Exams:** Exams will contain both 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 exams will be administered using the Lockdown Browser in class.**

Please note that the **final exam will be given on Dec 7 (Saturday) at 3:30 pm.**

Important Dates: Please refer to [Fall 2024 calendar](#) for important dates.

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 (Please refer to <https://osrr.uncg.edu/academic-integrity-policy-pledge/>) 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 student ID 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. 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 exam or the assignment. Students should feel free, however, to request a review of examination results during regular office hours. A pattern of similar wording among papers or with solutions from prior semesters will be considered prima-facie evidence of plagiarism.

General GAI Syllabus Policy Statement: You are expected to follow the University's Academic Integrity Policy. All ideas, text, images, and other content you submit should be appropriately cited when taken, directly or indirectly, from another source. For purposes of this course, use of **generative artificial intelligence (GAI)** will be treated analogously to assistance from another person. Unauthorized or unacknowledged collaboration, or the presentation of another's work as your own, is a violation of the Academic Integrity Policy. If you are unsure about whether particular uses of GAI tools may be plagiarism, cheating, or another form of academic dishonesty, please reach out to me to discuss it as soon as possible.

If you wish to use GAI for any part of a graded assignment (from idea generation to creation to editing), you must first ask for permission and explain how you plan to use the tool. In addition, you must properly cite the GAI tool you use. I will treat Failure to cite the GAI tool as a violation of the plagiarism standard University Academic Integrity Policy.

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/>
<https://bryan.uncg.edu/wp-content/uploads/2017/08/Faculty-and-Student-Guidelines-2018-2019.pdf>

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.

Religious Obligations Statement: I will make reasonable accommodations for students who have conflicts due to religious obligations. Please make arrangements with me in advance of any conflict. For more information on UNCG's Religious Obligations policy, visit:

https://drive.google.com/file/d/0B3_J3Uix1B4UeTV4Nk1vVFJoVFE/view?resourcekey=0-zRdXEmUA6rRI2RzKqo6u3g

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. For undergraduate or graduate students in recovery from alcohol and other drug addiction, The Spartan Recovery Program (SRP) offers recovery support services. You can learn more about recovery and recovery support services by visiting <https://shs.uncg.edu/srp> or reaching out to recovery@uncg.edu

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.