

# College of Business

## Tennessee State University

Spring, 2013  
Course Syllabus

### Location Information:

Course Name: ACCT 3200, Accounting Systems

Credit Hours: 3

Contact Hours: Section 01, AWC, Room 250, Wednesday, 8:00 am to 9:25 am

### Instructor:

Name: Richard L Banham JD, PhD, CPA

Office: AWC 407 (not in K suite)

Phone: 615.963.7163

E-mail: [rbanham@tnstate.edu](mailto:rbanham@tnstate.edu)

### Office Hours

Tuesday & Thursday: 8:00 am to 11:00 am

Tuesday: 1:30 pm to 5:30 pm

By appointment or when schedule indicates open hours

### REQUIRED TEXTBOOK & MATERIALS:

Accounting Information Systems, 9th Edition, Ulric J. Gelinas; Richard B. Dull; Patrick Wheeler, Textbook ISBN-10: 0-538-46931-5, Textbook ISBN-13: 978-0-538-46931-9

### COURSE DESCRIPTION:

The purpose of this course is to study and understand the Principles underlying the establishment of effective accounting systems in business enterprises. The basic concepts and problems in the consideration of accounting as an information system. Theoretical and pragmatic tools for analysis of accounting systems. Prerequisite: ACCT 2020.

### COURSE OBJECTIVES:

At the end of the course, the students should:

Competency	Learning & Assessment Tools
Understand how modern business functions on a day to day basis.	Homework and Examination
Know how goods are sold, ordered, and/or manufactured, how goods are placed in the transportation systems and received by a firm. In addition they should be familiar with the forms, screens etc. that are part of the daily operations of a business.	Complete transaction processes using Microsoft Dynamics AX Annotate Descriptive Diagrams of steps in each process Complete exam questions on process

<b>Competency</b>	<b>Learning &amp; Assessment Tools</b>
Know how modern AIS and ERP systems are constructed and have hands-on experience with ERP systems: how data is entered, processed, stored, and used to generate reports.	
Understand Documentation Requirements: Narratives, Tables of Entities and Activities, Context Diagrams, Data Flow Diagrams, and Systems Diagrams.	Complete homework exercises and answer examination questions requiring diagrams
Know the important elements of sound internal business controls.	Complete assigned homework problems Examination questions requiring application of appropriate control
Understand the importance of normalized data and the structure of a normalized transaction based system that employs linking and line item tables.	Develop fully normalized tables from listing of data fields in a specific business process. (Examination)
Have exposure to emerging control issues being generated through technological and software advances.	Graded Discussion Questions Exam Questions
Understand the cost benefit issues associated with internal controls and the impact of management decisions with respect to internal controls.	
Increased their analysis and reasoning skills through the process of preparing document flow and data flow diagrams.	Complete homework exercises and answer examination questions requiring diagrams using Visio
Define ethics in the context of internal controls and business processes	Examination questions

### **ACADEMIC INTEGRITY:**

Academic honesty and integrity lie at the heart of any educational enterprise. Students are expected to do their own work and neither to give nor to receive assistance during quizzes and examinations. Deliberate violations of academic integrity (plagiarism, cheating, misrepresentation, and fabrication of information) are not tolerated. Actions outlined in the Tennessee State University Student Handbook under Code of Student Conduct will be followed for incidents of academic misconduct.

### **REASONABLE ACCOMMODATIONS:**

Any students requiring accommodations should contact Patricia Scudder, Director of Students with Disabilities-Disabled Student Services Office at 963-7400, preferably before the fourth class meeting. The College of Business, in conjunction with the Office of Disabled Student Services, makes reasonable accommodations for qualified students with medically documented disabilities. I need to be aware of your status if it will affect your class activities and assignments---before assignments are due.

## CODE OF STUDENT CONDUCT:

There will be no eating, drinking, sleeping or disruptive behavior in the classroom. Each student is encouraged to participate in classroom activities, ask questions, and work along with the class as recommendations/problem solutions to illustrations, examples, and cases are examined. Additionally, cell phones must be turned off upon entering the classroom and should remain so until class has ended. Action will be taken against those students who do not adhere to appropriate classroom behavior.

## ATTENDANCE & LATE WORK:

There are 12 class meetings for night students. A deduction of 8 points will be made from your final grade for each unexcused absence over 1. Note, coming late or leaving early is a 4 point deduction. For example, if your final grade (homework and exams) is a 90 average in a day class and you have 3 unexcused absences, then your final grade is reduced by 16 points (2 absences over the first times 8 points), for a final grade of 74, a C for the course. IF YOU ARE LATE FOR CLASS OR LEAVE CLASS EARLY, THIS IS AN UNEXCUSED ABSENCE UNLESS I HAVE EXCUSED YOU FOR BEING LATE OR LEAVING EARLY. An excused absence is one that is within the university guideline (athlete, certain school events, death, sickness (note from a doctor or clinic is required)). Any excused absence has to be approved by the professor, so make sure you discuss this with him/her.

## TEACHING STRATEGIES:

Lecture, working assigned discussion questions and problems from the text in class, preparing homework, reviewing homework as well as other problems in class are used as part of the learning process. Quizzes may be used to encourage participation and professionalism.

## ASSIGNMENTS & EVALUATION CRITERIA:

During the course of the semester, the instructor plans to award points in the following areas:

Exam I	100 points
Exam II	100 points
Comprehensive Final	200 points
Homework	100 points
Class Participation	50 points
Dynamics AX Assignments	25 points each

**Homework:** The book contains end of chapter discussion questions and problems which are listed on the course schedule. Students are expected to complete their own assignments and not to copy others. The discussion questions, text problems, and professor provided exercises listed on the course syllabus, unless otherwise indicated by the instructor, will be turned in to the professor at the beginning of class following the exam on the chapters except for the final exam when homework will be due at the end of the scheduled time to take the course final. The instructor may post solutions to selected exercises on eLearn site as an aide to students. Any student who copies the posted solution or another student's solution will be considered to have committed plagiarism and the course grade will be adjusted as provided in this syllabus.

**Examinations:** Examinations will be comprised of multiple choice questions taken from the reading and the classroom discussion. In addition to multiple choice questions each exam will contain one or two major problems. **NO Makeup exams** will be given; one half of the points scored on the final will be used to determine the score on the missed section of the in class exam. Any student missing more than one exam will receive a 0 on that exam.

**Computer Assignments:** Students must have a network account and must provide their Network ID on the Course Information Sheet as it is needed to assign students to a company in Dynamics AX. These problems are designed to familiarize students with how an ERP system executes the business processes and security measures discussed in class. Students must follow instructions to receive credit for the work. The computer assignments will begin when student accounts have been created and an orientation session has been conducted in class. Students should follow the instructions given and adhere to the scheduled deadline for completion of the assignment. The assignments work can only be completed in 250 or the lab on the first floor. Students can remain after class to work on the exercises

**Supplemental Materials:** Students will not be expected to purchase working papers or study guides but will be expected to come to class with a pencil, eraser, notebook paper, and text.

**eLearn Course Site:** Class materials, announcements, handouts, and selected problem solutions will be posted to the course site. Your student network id and password are used to gain access. The address of the site is <http://eLearn.tnstate.edu>. Because of budget limitations, the instructor cannot provide students with a printed copy of his PowerPoint slide presentation developed from the author. Students will be responsible for downloading the printing these outside of the classroom. Articles and additional assignments will be posted to the site. Students should consult the schedule and print the assigned materials prior to coming to class.

**Missed Exams and/ or quizzes:** Students with a valid reason for missing a single quiz will be given the average of their other quizzes. Quizzes will be given at the beginning of class and have a time limit. Student's arriving late will be expected to complete the quiz in the time remaining. Students, who miss more than one quiz, will be given a zero on the second quiz. The instructor reserves the right to determine if one or more quizzes will be dropped in determining the final grade.

Makeup exams will not be given! Students with a valid reason for missing an exam will be allowed to use the missed exam as their lowest exam. Students without a valid reason will be given a zero on the exam and the exam will not be dropped. Students missing more than one exam will receive a zero for all exams missed. The instructor alone determines what constitutes a valid reason for missing any quiz or exam. NOTE: Students should not leave town to go home on weekends. Being stranded at home (outside Nashville) with car trouble is not a valid reason for missing an exam or quiz.

## **GRADING SCALE**

Final (semester) grades will be assigned based on percentage-of-available-points-earned as follows:

Your Percentage	Your Grade
90-100	A
80<90	B
70<80	C
60<70	D
0<60	F

Note: The instructor realizes that individual tests or other circumstances might warrant lowering the percentage established for each grade: However, under no circumstances will the percentages be raised.

## **CLASSROOM POLICIES**

Official class cancellation, building evacuation, etc.: "Course Schedule" will shift forward by one meeting except for the scheduled final exam. Appropriate additional announcements will be provided by posting information to e-learn in a timely manner. During the winter months road conditions may make it dangerous to attend class even though the University decides not to close. Unless there is a scheduled exam, students should exercise their own judgment about driving. In the case of exams and the University does not officially close, students should consult e-learn 90 minutes prior to the scheduled class start time. The instructor will post a notice of postponement and all students will take the exam during the next scheduled class meeting. If no notice is posted and the University is open, the exam will be given as scheduled. Students may still choose not to come but should e-mail the instructor and explain their circumstances. The instructor may then schedule a time for the student to take the exam or choose, as is his option, to treat the exam as the one to be dropped.

Talking: Students will respect classmates by not talking to those around them when the instructor is presenting course material, answering questions, students are presenting answers to problems or asking questions of the instructor and whenever a test or quiz is being administered to the class. Talking indicates a lack of respect for others; it diminishes the learning process, and it is unprofessional. Students who continually talk to their neighbor will be assigned a special seat and/or asked to leave the classroom until they can control their behavior.

Privacy rules prevent your instructor from discussing your grades, attendance, or other personal information with anyone except "you."

Cell Phones: Students will turn off and put away their cell phones prior to the beginning of class. Cell phones cannot be used as a calculator. Students who have special circumstances requiring them to have a cell turned on, should discuss them with the professor who may allow the student to place their phones on vibrate. Only students who have permission to answer phones may do so by leaving the classroom. Any student who leaves the class to answer the phone without permission will not be allowed to return.

Proper Exam Decorum — Because of recent incidents where students were accessing test banks and/or texting during exams, no cell-phones should be in students' hands, laps, or within reach during exams. In addition all computers should be turned off. Any student who fails to follow these rules will be asked to leave the exam and will receive a zero on the exam.

**The following is taken from the TSU Handbook and applies to this class:**

(1) Under the Tennessee Board of Regents' system-wide rules on student conduct, students are required to provide explanations and/or justifications for tardiness and missed class sessions directly to the faculty member for each class in which student is enrolled. In pertinent part, TBR system-wide student disciplinary rule number 0240-2-3-.03(5) reads:

(2) Class attendance and punctuality requirements are contracted between the faculty and the students, through specific expectations for attendance and punctuality and specific consequences that are outlined by individual faculty members in the printed syllabus for each course.

Source: [http://www.tnstate.edu/campus\\_life/mediation\\_services/documents/2011-2012%20Student%20Handbook.pdf](http://www.tnstate.edu/campus_life/mediation_services/documents/2011-2012%20Student%20Handbook.pdf)

The following documents are considered part of this syllabus and students are required to abide by the provisions of the documents:

- Course Schedule
- College of Business Code of Conduct
- Department Excel Evaluation Criteria

**In order to meet the learning needs of the class or compensate for the failure of the Accounting Department, College of Business, or University to provide needed resource, the instructor reserves the right to modify this syllabus in writing during the semester without prior notice. Modifications will only be made when it is mandated by circumstances that make the modification necessary to evaluate the student fairly.**

## Code of Honor, Dress, and Decorum

In creating a professional culture, the following Code of Honor, Dress and Decorum has been developed and established by College of Business constituents, including significant input from students. It is generally accepted by the College of Business student body, faculty, and staff that we will treat our colleagues with courtesy, respect, and collegiality, and treat the classroom as a business meeting.

**Plagiarism is:** Using someone else's ideas or phrasing and representing those ideas or phrasing as our own, either on purpose or through carelessness, is a serious offense known as plagiarism. "Ideas or phrasing: includes written or spoken material, of course – from whole papers and paragraphs to sentences, and, indeed, phrases – but it also includes statistics, lab results, art work, etc. "Someone else: can mean a professional source, such as a published writer or critic in a book, magazine, encyclopedia, or journal; an electronic resource such as material we discover on the World Wide Web; another student at our school or anywhere else; a paper-writing "service" (online or otherwise) which offers to sell written papers for a fee.

### **I will maintain a level of decorum that best represents this professional setting**

#### **I will respect my classmates, faculty, and College of Business visitors by:**

- Observing rules of attendance and punctuality
- Not using my cell phone in class or allowing it to ring
- Refraining from loud conversation and profanity in classrooms and hallways
- Observing generally accepted rules of professional attire

#### **I will respect myself by:**

- Providing my best effort to the course
- Not cheating by giving or accepting materials, copying, stealing, deception, or plagiarism.
- Doing my assigned part in group work
- Coming to class prepared
- Asking questions.

#### **I will observe the following:**

- Understanding that loose clothing is a current style, "super-sag" and low-rise pants that reveal undergarments are inappropriate in the business setting. The College of Business at Tennessee State University considers this style of clothing unprofessional and unbecoming for members of this community.
- As for other forms of revealing clothing, high hem-lines and deep-cleavage revealing blouses and tops are unprofessional and in the College of Business at Tennessee State University, this style is also considered unprofessional and unbecoming for members of this community.
- Head rags, hats and caps are not considered a part of professional attire and in the College of Business at Tennessee State University, are considered unprofessional for members of this community.
- ✓ Loud conversation and profanity are unprofessional and unacceptable. In the College of Business at Tennessee State University, it is unacceptable in the classroom setting and strongly discouraged in hallways between classes. By observing this code I understand that I am a member of the College of Business at Tennessee State University whose guiding Principles and core values include: **Accountability – Ethical Conduct – Diversity - Scholarship – Community Engagement – Teamwork/Collegiality – Global Perspective – Continuous Improvement**