Accounting Information Systems – E/M 241
Gustavus Adolphus College
Spring Semester 2016

Class Location/time: Beck Hall 311   1:30 – 2:20 PM MTWF

Instructor: Emil A. "Sonny" Jirik CPA, MBA   Office: BH 145
Cell phone: 952-290-1011   Office phone: 933-7410
Email: ejirik@gustavus.edu   Office hours: 10:20 – 11:20 AM MTWF
or by appointment

Course materials required:

Textbooks: *Accounting Information Systems,* by Vernon J. Richardson, C. Janie Chang, Rodney Smith; McGraw-Hill 2014
Microsoft Office 2013 in Practice – Excel by Kari Wood and Randy Nordell; McGraw-Hill 2014
Microsoft Office 2013 in Practice – Access by Annette Easton and Randy Nordell; McGraw-Hill 2014
Computer Accounting with Sage 50 Complete Accounting – Carol Yacht; McGraw-Hill 2015

Websites: *Microsoft Office 2013 in Practice.*
Computer Accounting with Sage 50 Complete Accounting
Accounting Information Systems

Course description: A study of the theory of accounting information systems and the design, installation, and operation of accounting information systems. Informational needs, internal control, and the behavioral effects of accounting information are stressed.

Prerequisites: E/M-101, E/M-102, E/M-110, and E/M-230.

Required Course Website: Moodle

Course Goals and Objectives: This course provides the basic concepts and principles of financial management and is intended to familiarize students with the fundamental concepts and analytical tools of Financial Management used by business professionals.

Students who complete this course should be able to:
- Understand the principles of internal control.
- Be able to document the flow of work through an accounting system.
- Know the risks and internal controls in a computerized environment.

- Understand the business transaction cycles. Be able to describe potential risks and appropriate controls for each cycle.
- Understand the structure of a database.
- Be able to use Resource-Events-Agent (REA) concepts to model databases for the sales/collection and purchase/payments cycles.
- Be able to solve accounting system problems using Microsoft Excel, Microsoft Access and Sage 50 Accounting Software.

COURSE POLICIES AND EXPECTATIONS:
Individual Performance:
Individual performance is comprised of assigned homework problems, exams and written assignments.

Behavioral Expectations

1. You ***are expected to read the course materials carefully and completely***, and ***are responsible for***, the assigned readings and homework problems. You will be quizzed on the assigned reading material and homework each week. The readings and homework are selected to support the learning objectives for each chapter. The Supplement to Syllabus contains a tentative schedule of assignments and quizzes.

2. You are expected to exercise care and due diligence, which includes proper planning, in the completion of all assignments – reading, exercises, and problems – by the date due. ***Absolutely no late work will be accepted without prior permission from the instructor.*** This course, as do all problems-oriented courses, requires that you keep up with the work on a daily basis, and yes, the course is content intensive, as are all quantitative courses. Preparation, questions and participation will be rewarded--if in no other way, by increased speed and proficiency on quizzes and homework assignments. Poor planning or lack of planning on your part *does not constitute an emergency on my part.* Likewise, your inattentiveness, lack of focus or lack of motivation are not emergencies or valid excuses. If there are legitimate emergencies or extenuating circumstances, (such as illness, injuries, family emergencies), you must contact me in person, by telephone or by email.

3. ***You must also check Moodle frequently and regularly for updates, announcements and notices***. I post chapter notes, additional study material, study guides, recommended readings, homework and exam solutions (after we have reviewed them), writing assignments, and announcements on the site. **All Moodle assigned homework must be electronically uploaded and submitted to Moodle. Homework will be graded and electronically returned to you.**

4. **It is required to attend each class meeting.** Attendance will be taken daily.

Unexcused absences will negatively affect your grade. A student with an excessive number of unexcused absences will be penalized in grade determination. However, *__if you are genuinely ill, especially if you may be contagious, do not come to class.__* I admire dedication, but not when it affects the health and welfare of the entire class. If you will be absent from class, talk to me personally, and send me an email. The subject line should be the word **Attendance.**

5. **Academic Honesty**:   **Individuals will fulfill their academic responsibilities in an honest, ethical and forthright manner.**

    Honor Code: Gustavus has instituted an Honor Code for all classes.
    "On my honor, I pledge that I have not given, received, or tolerated others use of unauthorized aid in completing this work." By staying in my class after the first day I will assume that you agree with and will follow the Honor Code. Full descriptions of the [Academic Honesty Policy and the Honor Code](#) can be found in the Academic Catalog. Any student found guilty of cheating or plagiarism will receive at a minimum a zero on that assignment/test. This also applies to students to be found complicit in cheating or plagiarism. If there is a second incident in class, the student will receive an "F" for the course. Plagiarism and cheating refer to the use of unauthorized books, notes or otherwise securing help on an exam; copying tests, assignments, term papers; representing the work of another as one's own; collaborating, without authority, with another student during an exam or quiz or in preparing academic work; signing another students name on an attendance sheet; or otherwise practicing scholastic dishonesty.

6.   As a courtesy to the instructor and the entire class, cell phones *__must be turned off and must be stored out of sight__* prior to start of class session, and during all quizzes and examinations. *__No texting is permitted__* during the class period. *__The use of Email, Facebook, Twitter and any other social media without instructor permission is prohibited during class.__* Violations will negatively affect your grade. You may use a laptop in class so long as it does not become a distraction and does not violate the above restrictions.

Grading System:
Grades are based on total points earned during the semester. Course grades will normally be assigned on the following scale:

A	93-100%
A-	90-92.9%
B+	87-89.9%
B	83-86.9%
B-	80-82.9%

C+	77-79.9%
C	73-76.9%
C-	70-72.9%
D+	67-69.9%
D	60-66.9%
F	Below 60%

The grading curve **_may_** be lowered at the instructor's discretion.

The following points for quizzes, assignments and exams are approximate and may be adjusted during the semester:

	Points
Projects	1200
Exams	500
Quizzes	100
Total	1800

Course grades will be based on total points earned during the semester. **_Grades will be based on demonstrated performance, not effort._**

Professionalism

Effective and professional communication is vital in today's business world and is therefore a factor in the determination of your overall course grade. This factor will apply to all assignments and projects, unless otherwise indicated. When applicable, documents must be prepared using word processing, spreadsheet, or other appropriate software. Use correct spelling, punctuation, and grammar.

Quizzes:
There will be a quiz after the completion of each AIS Textbook chapter. The quizzes cannot be made up under any circumstances. The quizzes with the three lowest grades will be dropped from grading.

GUSTAVUS ADOLPHUS POLICIES

Disability Services: "Gustavus Adolphus College is committed to ensuring the full participation of all students in its programs. If you have a documented disability (or you think you may have a disability of any nature) and, as a result, need reasonable academic accommodation to participate in class, take tests or benefit from the College's services, then you should speak with the Disability Services Coordinator, for a confidential discussion of your needs and appropriate plans. Course requirements cannot be waived, but reasonable accommodations may be provided based on disability documentation and course outcomes. Accommodations cannot be made retroactively;

therefore, to maximize your academic success at Gustavus, please contact Disability Services as early as possible. Disability Services is located in the Advising and Counseling Center.

Help for Multilingual Students; Support for English learners and multilingual students is available through the Academic Support Center's English Learning Specialist (ELS). The ELS can meet individually with students for tutoring in writing, consulting about academic tasks, and helping students connect with the College's support systems. When requested, the ELS can consult with faculty regarding effective classroom strategies for English learners and multilingual students. The ELS can provide students with a letter to a professor that explains and supports appropriate academic arrangements (e.g., additional time on tests, additional revisions for papers). Professors make decisions based on those recommendations at their own discretion. In addition, English learners and multilingual students can seek help from peer tutors in the Writing Center. Questions about these policies can be directed to Dean Paula O'Loughlin (poloughl@gustavus.edu or x7541) or Dean Darrin Good (dgood@gustavus.edu or x7541).

Reference Desk Assistance
The library's Reference Desk provides one-on-one guidance to help you with your research. The reference librarians will help you find information on a topic, develop search strategies for papers and projects, search library catalogs and databases, and provide assistance at every step. No appointment necessary. Visit Reference Desk Web Page for hours, location, and more information.

Supplement to Syllabus - *Tentative Course Schedule*

Refer to Moodle for Changes to Assignment Due Dates and Times				
Week	**Dates**	**Topic**	**Assignments**	**Ch. Quiz**
1	8-Feb	Course Introduction		
	9-Feb	Excel	Projects	
	10-Feb	Excel	Projects	
	12-Feb	Excel	Projects	
2	15-Feb	Excel	Projects	
	16-Feb	Excel	Projects	
	17-Feb	Excel	Projects	
	19-Feb	Excel	Projects	
3	22-Feb	Excel	Projects	
	23-Feb	Excel	Projects	
	24-Feb	Excel	Projects	

	26-Feb	Excel	Projects	
4	29-Feb	Access	Projects	
	1-Mar	Access	Projects	
	2-Mar	Access	Projects	
	4-Mar	Access	Projects	
5	7-Mar	Access	Projects	
	8-Mar	Access	Projects	
	9-Mar	Access	Projects	
	11-Mar	Access	Projects	
6	14-Mar	Access	Projects	
	15-Mar	Access	Projects	
	16-Mar	Access	Projects	
	18-Mar	Access	Projects	
7	21-Mar	Sage 50	Projects	
	22-Mar	Sage 50	Projects	
	23-Mar	Sage 50	Projects	
	25-Mar	Spring Break /Easter Recess March 25 - April 3		
	25-Mar	Spring Break /Easter Recess March 25 - April 3		
8	4-Apr	Sage 50	Projects	
	7-Apr	Sage 50	Projects	
	8-Apr	Sage 50	Projects	
	10-Apr	Sage 50	Projects	
9	11-Apr	Sage 50	Projects	
	12-Apr	Sage 50	Projects	
	13-Apr	Sage 50	Projects	
	15-Apr	Sage 50	Projects	
10	18-Apr	AIS Part 1 Chapters 1 -4	CONNECT	1
	19-Apr	AIS Part 1 Chapters 1 -4	CONNECT	2
	20-Apr	AIS Part 1 Chapters 1 -4	CONNECT	3
	22-Apr	AIS Part 1 Chapters 1 -4	CONNECT	4

11	25-Apr	AIS Part 2 Chapters 5 -9	CONNECT	
	26-Apr	AIS Part 2 Chapters 5 -9	CONNECT	5
	27-Apr	AIS Part 2 Chapters 5 -9	CONNECT	
	29-Apr	AIS Part 2 Chapters 5 -9	CONNECT	6
12	2-May	AIS Part 2 Chapters 5 -9	CONNECT	7
	3-May	AIS Part 2 Chapters 5 -9	CONNECT	
	4-May	AIS Part 2 Chapters 5 -9	CONNECT	8
	6-May	AIS Part 2 Chapters 5 -9	CONNECT	
13	9-May	AIS Part 2 Chapters 5 -9	CONNECT	9
	10-May	AIS Part 3 Chapters 10 -12	CONNECT	10
	11-May	AIS Part 3 Chapters 10 -12	CONNECT	11
	13-May	AIS Part 3 Chapters 10 -12	CONNECT	12
14	16-May	AIS Part 4 Chapters 13 -15	CONNECT	13
	17-May	AIS Part 4 Chapters 13 -15	CONNECT	14
	18-May	AIS Part 4 Chapters 13 -15	CONNECT	15
	23-May	Final Exam - Comprehensive BH 311 8:00 – 10:00 AM		

Disclaimer: **This syllabus and related documents do not constitute a binding contract between the professor and the students. This syllabus is a living document, and will be revised as needed and appropriate as circumstances warrant, and as the instructor sees fit.**