Meeting Times

TR 2:20 PM -3:40 PM H C GALLOWAY COLL OF BUSINESS 00113

Contact Information

Instructor: David Rose, MBA, CPA

Office Hours: Room 267 T, Th 8:30-9:30, by appointment also

Telephone: Office 880-8608; Accounting Dept. 880-8610

E-mail: david.rose@lamar.edu (I prefer blackboard messages so that I can be more responsive.)

Catalog Description

This course provides an overview of the use of information technology in an accounting environment. Topics include an introduction to selected hardware and software concepts, system design, and various software applications. Students will gain an understanding of key controls necessary in ensuring data integrity. Students will be provided with hands-on exposure to current software programs like QuickBooks and SAP as well as other software relevant to providing accounting information that is useful for decision making.

Prerequisite: ACCT 3320 with minimum grade of "C." Offered: Other

Objectives

Mission: We deliver a quality education to a diverse population of current and future business professionals. We cultivate the intellectual capabilities and professional competencies required to successfully and ethically meet the challenges of a global and technological environment. Our faculty fosters a spirit of shared learning through innovative teaching, scholarly contributions, and business and community service.

Outcomes

After taking this course, students should:

1. Demonstrate a working knowledge of general accounting information systems and understand its importance.
2. Understand the use of information technology in an accounting environment.
3. Demonstrate a working knowledge of spreadsheets by performing financial analysis in Microsoft Excel.
4. Be familiar with selected hardware and software concepts, design, and implementation of accounting systems.
5. Know current business process linkages throughout the supply chain and how IT enablement is used to accomplish stakeholder goals.
7. Identify standard internal control structures in organizations.

Course Materials
Course Policies

Electronic Equipment: Cell phones and other electronic devices should not be used or responded to during class unless it is an emergency. Please turn all electronic devices on do not disturb when you enter the classroom.

Evaluation

Exams: There will be three exams. Students are required to take each of the exams at the scheduled date and time. In general, no make-up exams will be given. Under extreme circumstances, if I am notified prior to the scheduled exam date, a make-up exam may be given the day of the final exam in addition to the final exam. No curves will be applied to makeup exams.

Grading: Grades will be based on the following components: First Exam = 25%, Second Exam = 25%, Exam = 30%, Excel assignments = 15%, Research paper = 5%.

Conversions from number (percent) grades to letter grades are as follows:

<table>
<thead>
<tr>
<th>Numerical Grade</th>
<th>90 to 100 %</th>
<th>80 to 89%</th>
<th>70 to 79%</th>
<th>69 to 60%</th>
<th>59% and below</th>
</tr>
</thead>
<tbody>
<tr>
<td>Letter Grade</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
<td>F</td>
</tr>
</tbody>
</table>

NOTE: Extra credit work is not available.

Preparation/Attendance: It is in your best interest to attend lectures in order to fully understand the information being presented. Information which is presented in class, but is not included in the power points and notes distributed, is also subject to being on exams.

Blackboard: It is the student’s responsibility to access blackboard for important information and announcements related to this course. Most course materials will be available on blackboard.

Institutional Policies

Academic Honesty Policy

Lamar University expects all students to engage in academic pursuits in a manner that is above reproach. Students are expected to maintain complete honesty and integrity in their academic experiences both in and out of the classroom. Any student found guilty of dishonesty in any phase of academic work will be subject to disciplinary action.

The University and its official representatives may initiate disciplinary proceedings against a student accused of any form of academic dishonesty including, but not limited to, cheating on an examination or other academic work which is to be submitted, plagiarism, collusion, and the abuse of resource materials.

All persons involved in academic dishonesty will be disciplined in accordance with University regulations and procedures. Discipline may include failure of the assignment and/or course up to suspension or expulsion from the university. The penalty
may vary by instructor.

Additional information is available on the [Academic Policy website](https://students.lamar.edu/academic-support/academic-policies.html).

**Course Drop Policy**

Students may drop a course and receive a grade of "Q" during the penalty-free period of the semester or session. For drops after this penalty-free period, grades are recorded as "Q" or "F," indicating the student was passing or failing at the time of the drop. A grade of "Q" may not be assigned unless an official drop has been processed through the Records Office. Students may drop a course online up to the census day by logging into Self-Service Banner. After the census day, courses must be dropped through the Records Office. For additional help, contact the academic advisor or the Records Office at registration@lamar.edu. **Students may not drop a course during the last 20 percent of the term.** Students should check the academic calendar at [https://www.lamar.edu/academic-calendar](https://www.lamar.edu/academic-calendar) for specific dates.

**Students with Disability Policy**

Lamar University is committed to providing equitable access to learning opportunities for all students. The Disability Resource Center (DRC) is located in the Communication building, room 105. Office staff collaborate with students who have disabilities to provide and/or arrange reasonable accommodations.

If you have, or think you may have, a disability (e.g. mental health, attentional, learning, chronic health, sensory, or physical), please contact the DRC at 409-880-8347 or drc@lamar.edu to arrange a confidential appointment with the Director of the DRC to explore possible options regarding equitable access and reasonable accommodations.

If you are registered with the DRC and have a current letter requesting reasonable accommodations, we encourage you to contact your instructor early in the semester to review how the accommodations will be applied in the course.

Additional information is available at the [DRC website](http://www.lamar.edu/disability-resource-center/).

**Academic Support**

Academic Support can be located at [http://students.lamar.edu/academic-support/index.html](http://students.lamar.edu/academic-support/index.html).

There are many areas (i.e. Advising, Writing Center, etc.) of academic support. Each area provides their own specific contact information and days and hours of operation.

**Student Services**

Information on Student Services can be located at [http://students.lamar.edu/index.html](http://students.lamar.edu/index.html). There are many resources (i.e. Course schedules, important phone numbers, etc.) available. Each area provides their own specific contact information and days and hours of operation.

**Academic Continuity Policy**

In the event of an announced campus closure in excess of four days due to hurricane or other disaster, students are expected to check Lamar University’s website and login to LU Connect for instructions about continuing courses remotely.

**Emergency Procedures**

Many types of emergencies can occur on campus; instructions for severe weather or violence/active shooter, fire, or chemical release can be found at the [Office of Environmental Health/Safety and Risk Management](https://www.lamar.edu/about-lu/administration/risk-management/index.html) webpage.

**Severe Weather**

Follow the directions of the instructor or emergency personnel.

Seek shelter in an interior room or hallway on the lowest floor, putting as many walls as possible between you and the outside.
If you are in a multi-story building and you cannot get to the ground floor, pick a hallway in the center of the building.

Stay in the center of the room, away from exterior walls, windows, and doors.

**Violence/Active Shooter**

CALL - 7777 from a campus phone (Text 409-241-8002 from a cell phone). Note: Calling 911 from either a campus or cell phone will contact the City of Beaumont dispatch rather than the LU police.

AVOID - If possible, self-evacuate to a safe area outside the building. Follow directions of police officers.

DENY - Barricade the door with desks, chairs, bookcases or any other items. Move to a place inside the room where you are not visible. Turn off the lights and remain quiet. Remain there until told by police it is safe.

DEFEND - Use chairs, desks, cell phones or whatever is immediately available to distract and/or defend yourself and others from attack.

**Copyright Policy Statement**

Copyright is defined as the ownership and control of the intellectual property in original works of authorship which are subject to copyright law. As an institution of higher learning that values intellectual integrity, Lamar University prohibits the distribution of published materials (print or electronic) in violation of copyright law.

**LU Connect Portal**

Students are asked to obtain a Lamar Electronic Account username and password so they can log onto the LU CONNECT website. Students may get information on how to get into the LU CONNECT website from the University’s homepage (http://www.lamar.edu) by clicking on the LU CONNECT link on the left top corner of the screen. Follow the steps to secure your LU CONNECT username and password.

**LU Learn/Blackboard Learning Management System (LMS)**

Students will utilize the Lamar University’s Learning Management System (LMS), Blackboard, for online courses.

For Blackboard technical support go to https://blackboardsupport.lamar.edu.

Phone: 866-585-1738

Phone and chat are available 24/7/365

**Network Use**

**ACCEPTABLE USE**

Students must respect the integrity and security of Lamar University computer systems and network, and the privacy and preferences of other users. Responsibility for learning about and complying with Lamar University Acceptable Use Policy ultimately rests with the individual. The network may be used to download, copy, or store any software, shareware, digital media files or freeware, as long as the use complies with copyright law licensing agreements, and campus policies, such as storage space limitations and network bandwidth restrictions. The network may not be used for any activity, or to transmit any material, that violates United States or local laws.

**UNACCEPTABLE USE**

The network may not be used for commercial purposes. Advertising and sponsorships on Lamar University websites is restricted. In addition, students may not permit other persons to use their usernames, passwords, accounts or disk space, or disclose their usernames, passwords or account information to any third party. Students may not log on to someone else’s account, internet address, or other network codes, or attempt to access another user’s files. Students may not create false or dummy accounts to impersonate someone else. Students may not try to gain unauthorized access (“hacking”) to the files or computer systems of any other person or organization. Students may not impersonate another person by forging e-mail, web pages or other electronic media. Students who maliciously access, alter, delete, damage or destroy any computer system, computer network, computer program, or data will be subject to disciplinary action by Lamar University, and criminal prosecution as well. Students may not
disrupt or attempt to disrupt network traffic, and they may not attempt to monitor or capture network traffic in any way. Finally, students may not intentionally create, store, display, print or transmit information that violates the university's Sexual Harassment Policy.

Netiquette (Online Etiquette) Statement

Please adhere to the same standards of behavior and professional respect online that you would follow in face-to-face communication with others, but most particularly when writing email and when taking part in collaborative and discussion board activities. Lamar provides access to network resources, including the Internet, in order to support learning and to prepare students for the 21st century world. Students, however, are expected to adhere to the Lamar University Acceptable Use Policies when Using Networks. More comprehensive student code of conduct can be found at https://students.lamar.edu/academic-support/code-of-conduct.html.

GENERAL GUIDELINES TO RESPECT ALL PARTICIPANTS

- Respect the right of each person to disagree with others.
- Treat people the same as you would face-to-face.
- Respect the time of others.

GUIDELINES WHEN COMMUNICATING WITH OTHERS (EMAIL, DISCUSSIONS, BLOGGING, AND ETC.)

- Always sign your names to any contribution you choose to make.
- Be constructive in your responses to others in the class.
- Do not use all caps (Doing so may be interpreted as shouting).
- Re-read your postings before sending them.
- Always think before you write.
- Respond respectfully.
- Use appropriate grammar and structure.
- Spell-check your postings.
- Use short paragraphs focused on one idea.
- Use appropriate business language at all times.

Technical Support

Technical Support can be located at http://students.lamar.edu/it-services-and-support/index.html.

Phone: 409-880-2222
Email: servicedesk@lamar.edu

Hours of Operation (CST):
Monday - Thursday 7:30 a.m.-12:00 a.m.
Friday 7:30 a.m. - 7:30 p.m.
Saturday 9:00 a.m. - 6:00 p.m.
Sunday 3:00 p.m. - 12:00 a.m.

Course Subject Outline

Tentative Course calendar:

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>Assignments Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jan 22</td>
<td>Introduction</td>
<td></td>
</tr>
<tr>
<td>Jan 24</td>
<td>Foundational Concepts of the AIS</td>
<td></td>
</tr>
<tr>
<td>Date</td>
<td>Topic</td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>--------------------------------------------</td>
<td></td>
</tr>
<tr>
<td>Jan 29</td>
<td>Foundational Concepts of the AIS</td>
<td></td>
</tr>
<tr>
<td>Jan 31</td>
<td>Fraud, Ethics and Internal Control</td>
<td></td>
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<tr>
<td>Feb 5</td>
<td>Fraud, Ethics and Internal Control</td>
<td></td>
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<tr>
<td>Feb 7</td>
<td>Internal Controls and IT System Risks</td>
<td></td>
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<tr>
<td>Feb 12</td>
<td>Internal Controls and IT System Risks</td>
<td></td>
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<tr>
<td>Feb 14</td>
<td>Exam 1</td>
<td></td>
</tr>
<tr>
<td>Feb 19</td>
<td>IT Governance</td>
<td></td>
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<tr>
<td>Feb 21</td>
<td>IT Governance</td>
<td></td>
</tr>
<tr>
<td>Feb 26</td>
<td>Auditing Information Technology Based Processes</td>
<td></td>
</tr>
<tr>
<td>Feb 28</td>
<td>Auditing Information Technology Based Processes</td>
<td></td>
</tr>
<tr>
<td>Mar 5</td>
<td>Revenue &amp; Cash Collection Processes &amp; Controls</td>
<td></td>
</tr>
<tr>
<td>Mar 7</td>
<td>Revenue &amp; Cash Collection Processes &amp; Controls</td>
<td></td>
</tr>
<tr>
<td>Mar 11-15</td>
<td>Spring Break</td>
<td></td>
</tr>
<tr>
<td>Mar 19</td>
<td>Expenditures Processes &amp; Controls-Purchases</td>
<td>All SAM Excel Assignments (1a – 10a) Complete</td>
</tr>
<tr>
<td>Mar 21</td>
<td>Expenditures Processes &amp; Controls-Purchases</td>
<td></td>
</tr>
<tr>
<td>Mar 26</td>
<td>Payroll &amp; Fixed Assets Process</td>
<td></td>
</tr>
<tr>
<td>Mar 28</td>
<td>Payroll &amp; Fixed Assets Process</td>
<td></td>
</tr>
<tr>
<td>Apr 2</td>
<td>Exam 2</td>
<td></td>
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<tr>
<td>Apr 4</td>
<td>Conversion Processes &amp; Controls</td>
<td></td>
</tr>
<tr>
<td>Apr 9</td>
<td>Conversion Processes &amp; Controls</td>
<td></td>
</tr>
<tr>
<td>Apr 11</td>
<td>Administrative Processes</td>
<td></td>
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<tr>
<td>Apr 16</td>
<td>Administrative Processes</td>
<td>Research Paper</td>
</tr>
<tr>
<td>Apr 18</td>
<td>Data &amp; Databases</td>
<td></td>
</tr>
</tbody>
</table>
### Additional Items

#### Excel Assignments Will Be:

<table>
<thead>
<tr>
<th>Task Number</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>01a</td>
<td>Creating a Worksheet and an Embedded Chart</td>
</tr>
<tr>
<td>02a</td>
<td>Formulas, Functions, and Formatting</td>
</tr>
<tr>
<td>03a</td>
<td>What-If Analysis, Charting, and Working with Large Data Sets</td>
</tr>
<tr>
<td>04a</td>
<td>Financial Functions, Data Tables, and Amortization</td>
</tr>
<tr>
<td>05a</td>
<td>Working with Multiple Worksheets and Workbooks</td>
</tr>
<tr>
<td>06a</td>
<td>Creating, Sorting, and Querying a Table</td>
</tr>
<tr>
<td>07a</td>
<td>Templates, Importing Data, SmartArt and Images</td>
</tr>
<tr>
<td>08a</td>
<td>Working with Trendlines, Pivot Table Reports, PivotChart Reports, and Slicers</td>
</tr>
<tr>
<td>09a</td>
<td>Formula Auditing, Data Validation, and Complex Problem Solving</td>
</tr>
</tbody>
</table>