

ACCOUNTING 452 (ACCT 452)

Department of Accounting & Information Systems

Accounting Systems (<http://business.nmsu.edu/~ClassAcct/452scrib/a452SummerII2007.html>)
Summer II 2007 (Revised 20070709)

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Office Hours - 9:00 - 10:15 a.m. MTWTh (or by appointment)

TEXTS: ● [*Building Accounting Systems Using Access 2003*](#), [Perry](#) & [Schneider](#), South-Western, 2005 (ISBN 0-324-20740-9).

MATERIALS: Three Scantron Mini Essay Books (Form 886-E) from BC Computer Lab or NMSU Bookstore.

COURSE DESCRIPTION: Accounting information systems (AIS) as processors of data for financial reporting and control of economic organizations. The place of the accounting function in the management system. Prerequisites: BUSA 365 or concurrent enrollment (to assure background in business process integration).

AMERICANS WITH DISABILITIES ACT (ADA) AND INSTITUTIONAL EQUITY

NOTIFICATIONS: Please feel free to call Michael Armendariz, Coordinator of [Services for Students with Disabilities](#), at 505-646-6840 with any questions you may have on student issues related to the Americans with Disabilities Act (ADA) and/or Section 504 of the Rehabilitation Act of 1973. All medical information will be treated confidentially. If you have or believe you might have a disability, contacting the SSD Office at the beginning of the semester may result in valuable assistance as you work to succeed in your education.

Please feel free to call Jerry Nevarez, Director of Institutional Equity, at 505-646-3635 with any questions you may have about NMSU's Non-Discrimination Policy and complaints of discrimination, including sexual harassment.

If you have a condition that may affect your ability to exit safely from the premises in an emergency or that may cause an emergency during class, you are encouraged to discuss any concerns with the Instructor.

COURSE OBJECTIVES: Course mastery will enable you to serve organizations in the areas of (1) recording of historical financial and non-financial events related to accounting; (2) design and application of technology to financial and non-financial information management; (3) risk assessment and assurance related to fraud and errors in information processing; and (4) internal controls and

security in AIS. As a result of learning experiences with accounting databases in the course, you will be able to design and build accounting system components for small and medium-sized businesses and other organizations and, with some additional on-the-job training, will be able to serve as a member of a team implementing such systems as [Oracle PeopleSoft](#) and [SAP](#), in even the largest of organizations. BCS students will learn how to apply knowledge of data bases to accounting applications, and accounting students will learn ways to systematize accounting information for decision making; other students will gain a richer understanding of the capabilities of the information systems that support strategic and tactical decisions. Although your work will rely heavily on Microsoft [Access](#), the objective is not to learn or promote a particular software package but to learn how data base concepts are strengthening accounting information systems.

EXAMINATIONS: There will be two regular exams and a comprehensive final. Exams will cover lecture material, material from the textbooks, and guest speakers' presentations. It is important to contact the instructor as soon as possible to discuss your grade computation or makeup arrangements should you have to miss an examination for health or family emergency reasons or for university-sponsored events.

When objective questions are used, no credit will be given for answers marked correctly on the exam but incorrectly on the answer sheet. Transfer all answers carefully.

THE REAL WORK: Although there will be significant in-class coverage of AIS, student participative learning will dominate your time in the course. The main vehicle for this outside the classroom are the SAP and MS Access activities, which provide an opportunity to learn and apply concepts. If you wish to purchase MS Office for use at home, make sure you get the edition that includes Access. Work as rapidly as you can through the text material on each chapter as you [sit at a computer](#), and turn in the computer exercises indicated in the class schedule at the end of this syllabus. Research indicates that students learn more by working together rather than alone outside class. Work and study together, but make sure each person ends up knowing what he or she is doing; it's not acceptable to turn in an assignment that someone else did.

LATE SUBMISSIONS: There is a two-point penalty for each weekday (or portion thereof) an assignment is late, up to a maximum of ten points. Late projects will be accepted only through the class meeting that precedes the final exam.

EVALUATION: Your grade will be based on the total number of points that you earn during the summer session. The points associated with each of the graded areas, and the total points required to earn the various grades, are shown below. The instructor reserves the right to relax the standards and to make judgment calls at the end of the semester.

Component	Points
Regular exams (2 @ 100 pts)	200
Comprehensive final	100
Access projects (5 @ 20 pts)	100
SAP R/3 project	40
Total Points	440

A (Excellent, distinguished)	396-440 points
B (Very good, above average)	352-395 points
C (Average, normal)	308-351 points
D (Below average)	264-307 points
F (Failing)	0-263 points

As noted above, there is a two-point penalty for each weekday (or portion thereof) an assignment is late, up to a maximum of ten points. Late projects will be accepted only through the regular class meeting that precedes the final exam.

CPA EXAM AND 150-HOUR REQUIREMENT: New Mexico law requires applicants for the CPA Examination to have at least 150 semester hours of education. Texas and most other states also have the 150-hour rule, but the nature of these 150 hours can vary significantly from state to state. For example, in New Mexico, only 30 total hours of accounting are required to sit for the CPA exam, and 3 of these hours can be in business law. In Texas, 30 UPPER DIVISION accounting hours, plus an approved accounting ethics class, are required to sit for the exam. Including sophomore-level accounting courses, this totals 39 hours of Accounting. (NMSU initiated a Texas-approved accounting ethics class in Fall 2005.)

To find the requirements for a particular state, see the following AICPA website, which links to the various state boards of accountancy: <http://www.aicpa.org/yellow/ypsboa.htm>

Many who plan to sit for the CPA Exam choose to remain in school for a Master of Accountancy degree. If you are thinking about a career in public accounting, you may wish to consider this program as the most beneficial way to enhance your background and credentials before accepting a career position. In addition, the MAcc degree should allow you to meet the CPA certification requirements in most, if not all, states. If you are interested in entering the MAcc program at NMSU, please contact the director, Dr. Cindy Seipel (cseipel@nmsu.edu), Room BC 333, 646-5206) for more information. You should keep in mind, however, that professional certifications other than the CPA are available and may be more appropriate for your career objectives.

ADMINISTRATIVE NOTES AND ADVICE: It will be assumed that you are aware of all material covered and all announcements made in class. Should you ever have to miss a class, be sure to obtain this information from a classmate.

It is university policy that "Students making satisfactory progress in their classes will be excused from classes when they are representing New Mexico State University on a university sponsored event (e.g.,

ASNMSU President represents NMSU at legislative session, student-athletes competing in NMSU scheduled athletic events or education field trips and conferences). Authorized absences do not relieve the student of class responsibilities. Prior written notice of the authorized absence should be provided to the instructor by the sponsoring department."

A grade of "**I**" (**Incomplete**) will be assigned only in circumstances in agreement with the current NMSU Undergraduate Catalog.

Should you ever wish to file a grievance with some administrative office or faculty member on campus, check the details of the process in the "General Information" section of the [Undergraduate Catalog](#). Probably the most important thing for you to know about a grade appeal (besides the fact that there is an appeals process) is that you must initiate the process by submitting a written appeal to the faculty member within 30 days of the start of the term following the term in which the grievance occurred.

In all your courses, always keep any graded assignments or exams that are handed back to you in case the instructor fails to record any of them.

Student misconduct is extremely rare in this course; in the unlikely event there is a problem, it will be handled in accordance with the [Student Handbook](#).

If you are taking this course under the **S/U option**, you must earn a "C" or better ("B" or better if you are a graduate student) to receive a grade of "S."

Many accounting and BCS students have found that interning under the **cooperative education (CO-OP)** program is a valuable activity that sets them apart from students without practical experience. Some employers hire almost exclusively from their internship program. Contact the Co-op office in Garcia Annex (646-4115), visit with Celina Talamantes in the Advising Center in Guthrie Hall, and frequently check the NMSU web page links to the [placement and co-op offices](#).

When researcher Richard Light interviewed 1,600 students at Harvard and more than 20 other higher education institutions and asked them to describe a specific, critical incident or moment that changed them profoundly, 80 percent of them chose a situation or event outside the classroom. The evidence indicates that learning outside the classroom, especially in residential settings and extracurricular activities, is critical.

Also keep in mind that prime interviewing season for **permanent positions** is the fall. Regardless of when you are graduating, register with Placement and interview diligently in your last fall semester. In addition to a good academic record, abilities and experiences that make you a more desirable candidate in the eyes of interviewers include computer skills, oral and written communication skills, at least one internship or comparable work experience, at least one elected office in a campus organization, student membership in a professional organization such as the AICPA (see links to student pages of this and other organizations on the instructor's home page), and fluency in a language in addition to English.

Make sure your resume has been critiqued and that you have gone through at least one simulated interview at the Placement office. Interview "performance" is usually crucial to your chances for success.

Never take too many courses. A course load of 16 credits during the regular semester should require 16 hours of class time plus a minimum of 32 hours of preparation time per week, for a total of 48 hours. Add a 20-hour-per-week job on top of that and you have a 68-hour work week, which is a recipe for burnout. A course load of just 3 credits in a summer session is significant if you have other major responsibilities. Keep this in mind when taking on other commitments and when scheduling your courses.

If I had one day left to live, I would want to live it in my accounting class. That way it would seem so much longer!

--Linda Kidwell, Niagara University

KEY DATES:

07/12/07	Deadline for registration/course addition
07/12/07	Deadline for degree application (graduating seniors)
07/26/07	Last day to drop a course with a "W"
08/06/07	Last day to withdraw from the university (not as drastic as it sounds)
08/08/07	Last chance (5:00 p.m.) to turn in any late projects

COMMUNICATION SKILLS: For any assignments that involve writing, refer to the web page, [Tips on Business Writing](#).

Class Schedule

Subject to Modification (especially to fit guest speakers' schedules), Except for Exam Dates

Day	Date	Topics	Assignments and Comments
		Introduction to accounting information systems (AIS)	Syllabus. Obtain the required materials. <i>(Hint: Don't purchase an Access textbook that has no CD.)</i>

1	07/10/07	AIS overview (cont'd)	<p>If working off-campus using an <i>earlier</i> version of Windows than Windows XP, make sure you know how to clear the "Read Only" property from CD files when you have downloaded them from the CD (Access Book, pp. 32-33).</p> <p>Also see the screen capture hint in the WebCT Bulletin Board. Note: When you need to print tables, query outputs (dynasets), forms, or reports, print them directly from Access. Only when you need to print something like a design view that doesn't print directly from Access should you use a screen capture.</p>
2	07/11/07	AIS overview (cont'd)	Access Ch. 2 (Intro to Access). (Keep working through Access book every day, page by page as much as possible, coming in for help as needed.)
		Electronic commerce, electronic business, electronic data interchange (EDI), infrastructure, security	
3	07/12/07	XBRL taxonomies	Access Ch. 2 (Intro to Access); turn in Problem 1, p. 104 (Chapter 2) (Project 1)--three dynasets for Client #1015 (Note that the first two dynasets are easy. The third dynaset must show Volume in descending order, but for lines in which Volume is the same it must show Price in ascending order. To do this you will probably need Advanced Filter/Sort .) Remember you should <i>not</i> use a screen capture for forms, tables, dynasets, and reports because Access will print these objects.
		Documentation	Access Ch. 3 (Databases and AIS) (skim); start working through Access Ch. 4 (Tables and queries); flowchart symbols handout
		Documentation (cont'd)	Access Ch. 4 (Tables and queries); Record Retention handout (for reference only)

4	07/16/07	Business processes and transaction processing systems	Access Ch. 4 (Tables and queries); turn in Practice Exercise 1, p. 206 (Chapter 4) (Project 2)--dynaset of items on hand with price > \$15.00, showing ItemID, Name, Price, and OnHand, sorted descending by Price. Remember you should <i>not</i> use a screen capture for forms, tables, dynasets, and reports because Access will print these objects.
5	07/17/07	Business processes, specialized industries; guest speaker, Judy Gregory, NAI 1st Valley	<p>Access Ch. 4 (Tables and queries); turn in Problem 5, p. 208 (Chapter 4) (Project 3)--two make-table queries. Note: the "Comments" field will truncate even if you print in landscape orientation. Don't worry about that--just let it truncate. Remember you should <i>not</i> use a screen capture for forms, tables, dynasets, and reports because Access will print these objects.</p> <p>Access Ch. 5 (Forms and reports)</p>
6	07/18/07	Enterprise resource planning (ERP) systems; Artificial intelligence (AI) applications	Access Ch. 5 (Forms and reports); AI handout
7	07/19/07	<p>Knowledge management (KM)</p> <p>Introduction to fraud risks</p>	<p>Access Ch. 5 (Forms and reports)</p> <p>Access Ch. 5 (Forms and reports); Turn in Problem 2, p. 255 (Chapter 5) (Project 4)--BUT you must do the following instead of Pacioli, Hunter, or Ellison. Your report must show all sales transactions for the employees whose last names are Kole, Minsky, or Stonesifer. Include the unbound control for your name, but you are not required to include unbound controls for course name and section number. Remember you should <i>not</i> use a screen capture for forms, tables, dynasets, and reports because Access will print these objects.</p>

8	07/23/07	Exam I	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E).
9	07/24/07	Fraud techniques and detection	Access Ch. 6 (Revenue generation process)
		Fraud examination and forensic accounting	Access Ch. 6 (Revenue generation process) AICPA Journal of Accountancy Articles: Go to http://www.aicpa.org/pubs/jofa/dec2004/2004_au2.htm#W and browse some of the "Fraud Beat" articles by Wells, Joseph T.
10	07/25/07	Varieties of fraud	Access Ch. 6 (Revenue generation process); Work through Exercise 6.23, pp. 289-291 and print one sales order entry form that looks like Figure 6.17 on p. 291. Caution: In Step 2, the book has a sentence that starts out, "For the Sales Order Entry form, you will want to" They're just giving you advance notice of you what you'll be doing--don't select any fields or tables until you get to Step 3. Print only one form (-2 points if you turn in more) by going to the File menu, clicking on Print... and clicking on the radio button for Selected Record. Do not turn in a screen capture (-2 points if you do), and do not turn in a page with three forms on it (-2 points if you do). Turn in today as Project 5 .
		Ethics	Ethics handout.; Access Ch. 7 (Purchasing process)
11	07/26/07	Evidence and "red flags"	Access Ch. 7 (Purchasing process)
		Internal control	Access Ch. 7 (Purchasing process)
12	07/30/07	COSO and COBIT risk management	Access Ch. 8 (Payroll process)
		General and application controls	Access Ch. 8 (Payroll process)

13	07/31/07	Exam II	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E).
14	08/01/07	System development	Access Ch. 9 (Production process)
15	08/02/07	System design and REA modeling; normalization	Review Access Ch. 3, pp. 143-149; Access Ch. 9 (Production process)
16	08/06/07	Data conversion; MAS 90 system demo; guest speaker, Robert Wharff, CPA, Albuquerque	SAP R/3 Project Due. Do not turn anything in for it; your work will be graded electronically within the SAP R/3 system. Access Ch. 9 (Production process)
17	08/07/07	Systems assurance	Access Ch. 9 (Production process) and skim Ch. 10 (Automating database procedures) (Ch. 10 won't be on exam.)
18	08/08/07	ZZZZBest Video Review for exam	In-class video; Access Ch. 9 (Production process) Last chance to turn in any late projects, 5:00 p.m. today.
19	08/09/07	Exam III (comprehensive)	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E).
20	08/13/07	Return and go over exam	