

ACCOUNTING 452 (ACCT 452)

Department of Accounting & Information Systems

Accounting Systems (<http://business.nmsu.edu/~ClassAcct/452scrib/a452SummerII2009.html>)
Summer II 2009 (Last Updated May 29, 2009)

INSTRUCTOR: [Dr. E. Scribner \(escribne@nmsu.edu\)](mailto:escribne@nmsu.edu)

Office - BC 316

Phone 646-5163

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

TEXTBOOK: ● None (see Materials below)

MATERIALS: ● (Do not purchase until after first class meeting.) *Fly a Kite Case: Processing Transactions Through the Logistics and Support Processes of SAP (Version 4.0) (1) Student Text (62 pages) and (2) Student Exercises (92 pages)* available for purchase for a nominal copying charge at BC computer lab. Do not purchase until after first class meeting. No copies are on reserve for checkout because (a) you need to be able to write in the exercise book and (b) these materials are very inexpensive compared to textbooks.

● Last academic year's exams (optional)--also available at BC lab for a page charge fee.

● Three Scantron Mini Essay Books (Form 886-E) available at 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 575-646-6840 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 Michael's 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 575-646-3635 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 course 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](#) 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.

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 topics, student participative learning will dominate your time in the course. The main vehicle for this outside the classroom is the SAP project, which gives you experience navigating the menus of SAP R/3 (the leading software among the Fortune 500 companies) and seeing how ERP integrates business processes. As you work through the FlyaKite manual, don't skip any exercises because it will come back to haunt you.

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 borderlines, possibly differently for different letter grades, and to make judgment calls at the end of the semester.

Component	Points
Regular exams (2 @ 100 pts)	200
Comprehensive final	100
SAP projects--4@20	80
Total Points	380

A (Excellent, distinguished)	342-380 points
B (Very good, above average)	304-341 points
C (Average, normal)	266-303 points
D (Below average)	228-265 points
F (Failing)	0-227 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/yppsboa.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 [Career Services Office](#).

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

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

Class	Date	Topics	Assignments and Comments
		Introduction to accounting information systems (AIS)	<p>Syllabus. Obtain the required materials this afternoon. Read pp. 3 through 7 of <i>FlyaKite Student Text</i>. As you work through the exercise book this summer session, do not skip any exercises because it will come back to haunt you in later exercises. Read the WebCT bulletin board for project hints.</p> <p>Register at Career Services office in Garcia Annex if not already registered with them so that you can participate in the interview process in the fall for either internships or permanent positions.</p>

1	07/06/09	AIS overview (cont'd)	<p>Read pp. 8 through 16 of <i>FlyaKite Student Text</i>. Various exercises will require you to print the screen that you are viewing. Selected screen captures are the "deliverables" that you will turn in. Do the following for these assignments:</p> <p>With the screen you want to print showing, press the PrintScreen key at the upper right of your keyboard. Open a blank document in MS Word or other word processor and enter your name and the exercise number (such as MM12) at the top of the page. Hit return to move to the next line on the page and press Ctrl-V (or click on Paste in the Edit menu). The SAP screen should appear within a few moments. Print the result and turn it in if it is one of the deliverables in the assignment schedule below. It is a good idea to save this Word document on your USB drive. Don't forget your USB drive when you leave the computer lab.</p>
2	07/0709	AIS overview (cont'd)	In-class SAP demo. Begin working through the SAP exercises, starting on page 2 of the Student Exercises book. See first assignment to turn in below so you can pace yourself.
		Electronic commerce, electronic business, electronic data interchange (EDI), infrastructure, security	Keep working on SAP. See first assignment to turn in below so you can pace yourself.
3	07/08/09	XBRL taxonomies	Keep working on SAP. See first assignment to turn in below so you can pace yourself.
		Documentation	Keep working on SAP. See first assignment to turn in below so you can pace yourself.

4	07/09/09	Documentation (cont'd)	Keep working on SAP. See first assignment to turn in below so you can pace yourself.
		Business processes and transaction processing systems	Keep working on SAP. First assignment is due next class meeting.
5	07/13/09	Business processes, specialized industries	<i>Turn in SAP Exercise MM12 screen capture in Word with your name and "MM12" printed at the top (20 points possible).</i>
			Keep working on SAP. See next assignment to turn in below so you can pace yourself. Read <i>Student Text</i> , pp. 17-28.
6	07/14/09	Enterprise resource planning (ERP) systems; Artificial intelligence (AI) applications	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
7	07/15/09	Knowledge management (KM)	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
		Introduction to fraud risks	This material may be deferred until after Exam I--we'll see how it goes.
8	07/16/09	Exam I	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E), two pencils, and a good eraser. Note there's an SAP assignment due next class meeting.
9	07/20/09	Fraud techniques and detection	<i>Turn in SAP Exercise PP13 screen capture in Word with your name and "PP13" printed at the top (20 points possible).</i>

		Fraud examination and forensic accounting	<p>AICPA Journal of Accountancy Articles (optional): Go to the archives and browse some of the "Fraud Beat" articles by Joseph Wells.</p> <p>Keep working on SAP. See next assignment to turn in below so you can pace yourself. Read <i>Student Text</i>, pp. 29-41.</p>
10	07/21/09	Varieties of fraud	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
		Ethics	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
11	07/22/09	Evidence and "red flags"	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
		Internal control	
12	07/23/09	COSO and COBIT risk management	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
		General and application controls	Keep working on SAP. See next assignment to turn in below so you can pace yourself.
13	07/27/09	Exam II	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E), two pencils, and a good eraser.
14	07/28/09	System development	<i>Turn in SAP Exercise SD22 screen capture in Word with your name and "SD22" printed at the top (20 points possible).</i> Keep working on SAP. See next assignment to turn in below so you can pace yourself.

15	07/29/09	System design and REA modeling; normalization	Keep working on SAP. See next assignment to turn in below so you can pace yourself. Read <i>Student Text</i> , pp. 42-55.
16	07/30/09	Systems assurance	Keep working on SAP.
17	08/03/09	Data conversion; MAS 90 system demo; guest speaker, Robert Wharff, CPA, Albuquerque	Keep working on SAP. Notice the last SAP assignment is due next class meeting.
18	08/04/09	ZZZZBest Video Review for exam	<i>Turn in SAP Exercise FI/CO14 screen capture in Word with your name and "FICO 14" printed at the top (20 points possible). Last chance to turn in any late projects, 5:00 p.m. today.</i>
19	08/05/09	Exam III (comprehensive)	Get plenty of sleep the night before. Bring Scantron Mini Essay Book (Form 886-E), two pencils, and a good eraser.
20	08/06/09	Return and go over exam	