



**ACCT 3310 – AIS All Sections
Fall 2022 (16 weeks)
Texas A&M University-Central Texas**

COURSE DATES: August 22, 2022-December 09, 2022

MODALITY AND LOCATION: This course is a hybrid course, with either 50% of it being synchronous online or face-to-face. This course uses the A&M-Central Texas Canvas Learning Management System [<https://tamuct.instructure.com/>].

INSTRUCTOR AND CONTACT INFORMATION

Instructor: Dr. Rob Tennant
Office: Founder's Hall, 323 D
Phone: (254) 519.5793 (email preferred)
Email: via canvas, or rtennant@tamuct.edu
Office Hours: by appointment

Student-instructor interaction

Student emails are typically answered within 24 hours, except over the weekend, when they will be answered the next university business day.

Emergency Warning System for Texas A&M University-Central Texas

SAFEZONE. SafeZone provides a public safety application that gives you the ability to call for help with the push of a button. It also provides Texas A&M University-Central Texas the ability to communicate emergency information quickly via push notifications, email, and text messages. All students automatically receive email and text messages via their myCT accounts.

Downloading SafeZone allows access to push notifications and enables you to connect directly for help through the app.

You can download SafeZone from the app store and use your myCT credentials to log in. If you would like more information, you can visit the [SafeZone](http://www.safezoneapp.com) website [www.safezoneapp.com].

To register SafeZone on your phone, please follow these 3 easy steps:

1. Download the SafeZone App from your phone store using the link below:
 - o [iPhone/iPad](https://apps.apple.com/app/safezone/id533054756): [<https://apps.apple.com/app/safezone/id533054756>]
 - o [Android Phone / Tablet](https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp)
[<https://play.google.com/store/apps/details?id=com.criticalarc.safezoneapp>]
2. Launch the app and enter your myCT email address (e.g. {name}@tamuct.edu)
3. Complete your profile and accept the terms of service

For updates on COVID information, please monitor the University [website](https://www.tamuct.edu/covid19/)
[https://www.tamuct.edu/covid19/]

COURSE INFORMATION

Course Overview and description

ACCT 3310. Accounting Information Systems. 3 Credit Hours.

(WI) Study the design and implementation of complex accounting information systems. Understand the traditional accounting model and its relationship to each type of accounting information system, including accounts receivable, inventory control, cost accounting, operational budgeting, and capital budgeting. Special emphasis on key elements of a well-designed management control system. Prerequisite(s): ACCT 2301. **Course Objective or Goal**

To further develop the learner’s application of accounting principles and standards.

Student Learning Outcomes

Chapter	Description	SLOs
Chapter 1	AIS overview	1.1 Distinguish between data and information:
		1.2 Explain the decisions an organization makes
		1.3 Explain how an A I S adds value to an organization
Chapter 3	System Documentation	3.1 Prepare and use business process diagrams to understand, evaluate, and document information systems
		3.2 Prepare and use flowcharts to understand, evaluate, and document information systems.
		3.3 Prepare and use data flow diagrams to understand, evaluate, and document information systems.
Chapter 4	Databases	4.1 Explain the importance and advantages of databases as well as the difference between database systems and file-based legacy systems. 4.2 Explain database systems, including logical and physical views, schemas, the data dictionary, and database management system (D B M S) languages.

		<p>4.3 Describe what a relational database is, how it organizes data, and how to create a set of well-structured relational database tables.</p> <p>4.4 Query a relational database using visual methods as well as using structured query language.</p> <p>Debt investment</p>
Chapter 8	Fraud and Errors	<p>8.1 Explain the threats faced by modern information systems.</p> <p>8.2 Define fraud and describe both the different types of fraud and the auditor’s responsibility to detect fraud.</p> <p>8.3 Discuss who perpetrates fraud and why it occurs, including the pressures, opportunities, and rationalizations that are present in most frauds.</p> <p>8.4 Define computer fraud and discuss the different computer fraud classifications.</p> <p>8.5 Explain how to prevent and detect computer fraud and abuse.</p>
Chapter 9	Computer Fraud and Abuse Techniques	<p>9.1 Compare and contrast computer attack and abuse tactics.</p> <p>9.2 Explain how social engineering techniques are used to gain physical or logical access to computer resources.</p> <p>9.3 Describe the different types of malware used to harm computers.</p>
Chapter 10	Control and Accounting Information Systems	<p>10.1 Explain basic control concepts and why computer control and security are important.</p> <p>10.2 Compare and contrast the C O B I T, C O S O, and E R M control frameworks.</p> <p>10.3 Describe the major elements in the control environment of a company.</p>
Chapter 11	Controls for Information Security	<p>11.1 Explain how security and the other four principles in the Trust Services Framework affect systems reliability.</p> <p>11.2 Explain three fundamental concepts: why information security is a management issue, how</p>

		people’s behavior impacts security, and the time-based model of information security. 11.3 Describe the controls that can be used to protect an organization’s information.
Chapter 12	Confidentiality and Privacy Controls	12.1 Describe the controls that can be used to protect the confidentiality of an organization’s information and the privacy of personal information collected from customers, suppliers, and employees. 12.2 Discuss how the Generally Accepted Privacy Principles (G A P P) framework provides guidance in developing a comprehensive approach to protecting privacy that satisfies the requirements of privacy regulations such as the E U’s General Data Privacy Regulation.
		12.3 Discuss how different types of encryption systems work, and explain the difference between encryption and hashing. 12.4 Explain how to create a digital signature and how it provides a means to create legally enforceable contracts. 12.5 Discuss how blockchain works.

Competency Goals Statements (certification or standards)

N/A

Required Reading and Textbook(s)

Accounting Information Systems, 15th edition

Published by Pearson (May 8th 2020) - Copyright © 2021

Marshall B Romney Brigham Young University

Paul J. Steinbart Arizona State University

Scott L. Summers Brigham Young University

David A. Wood Brigham Young University

LinkedIn Learning

<https://www.linkedin.com/learning/>

COURSE REQUIREMENTS

Course Assignments:

- Students must complete the following assignments to successfully complete this course.
- Recommended exercises and problems: These problems are intended to give students practice with complex course material.

- They will not be turned in for a grade

Chapter quizzes:

- Chapter quizzes will be assigned throughout the semester.

Homework:

- Homework must be completed prior to the due date and students will have unlimited attempts to successfully complete the assignment prior to that date.

Discussions:

- Discussion questions must have the students first responses submitted by Wednesday night and the responses submitted by Sunday night

Exams:

- Two exams are scheduled throughout the semester which be taken online.

Comprehensive final exam:

- A comprehensive final exam is scheduled for the end of the semester.
- The score on the final exam can be used to replace a low or missing midterm exam score.
- Make up exams are not permitted for any exams.

Course Grade

Students' grades will be based on points earned from the course assignments as follows.

Assignments	Points
Discussions	100
Homework	100
Quizzes	100
Two Examinations (100pts each)	200
LinkedIn Learning	100
Paper (100 paper prep) (100 final Paper)	200
Quickbooks assignments (100 each)	200
Total Points	1000

Grade Equivalents		Percentages
Course grade	Points earned	
A	>900	90-100%
B	800-899	80-89.99%
C	700 – 799	70-79.99%
D	600 – 699	60-69.99%
F	Less than 540	Below 60%

Note: 89.999% is not an A (899.999 points is NOT an A)

Grading Criteria Rubric and Conversion

Students earn their course grades by completing scheduled assignments; no extra credit assignments are given. To satisfactorily pass this course, students must complete each of the graded items listed below. Failure to submit appropriate documents for scoring in each category will result in a failing grade. Each class session will combine presentations related to the assigned readings with opportunities for questions and discussion. I expect you to have read the assigned material before each class session.

Posting of Grades

Grades will be posted on the Canvas Grade book (turn-around time for grades to be posted is 7 days). I rely on the definition of grading marks provided by Texas A & M University-Central Texas Catalog to provide a classification of grades. "The grade of "A" is given for outstanding achievement to a relatively small number of excellent scholars. The grade of "B" represents good achievement. The grade of "C" is given for average achievement and the grade of "D" for poor but passing work. The grade of "F" denotes failure and is given for unsatisfactory work."

Grading Policies

Late work is not accepted.

COURSE OUTLINE AND CALENDAR

Complete Course Calendar

Week	Date(s)	Topic	Assignments
1 & 2	8/22/2022 8/28/2022	Chapter 1	Syllabus Quiz, Chapter 1 Quiz, Chapter 1 HW
3 & 4	9/4/2022 9/11/2022	Chapter 3	Chapter 3 Quiz, Chapter 3 HW, Paper Topic
5 & 6	9/18/2022 9/25/2022	Chapter 4	Chapter 4 Quiz, Chapter 4 HW, Paper outline
7 & 8	10/2/2022 10/9/2022	Chapter 8	Chapter 1 Quiz, Chapter 8 HW Test 1
9 & 10	10/16/2022 10/23/2022	Chapter 9	Chapter 1 Quiz, Chapter 9 HW, Paper Rough Draft
11& 12	10/30/2022 11/62022	Chapter 10	Chapter 1 Quiz, Chapter 10 HW, LinkedIn QuickBooks
13 & 14	11/13/2022 11/20/2022	Chapter 11	Chapter 1 Quiz, Chapter 11 HW, Paper due, QuickBooks 1 Assignment
15 & 16	11/27/2022 12/4/2022	Chapter 12	Chapter 1 Quiz, Chapter 12 HW, Test 2

Please note that assignments may be altered and dates changed as necessary.

Important University Dates

http://catalog.tamuct.edu/undergraduate_catalog/general-information/academic20calendars20and20final20exam20schedule/

TECHNOLOGY REQUIREMENTS AND SUPPORT

Technology Requirements

This course will use the A&M-Central Texas Instructure Canvas learning management system. **We strongly recommend the latest versions of Chrome or Firefox browsers. Canvas no longer supports any version of Internet Explorer.**

Logon to A&M-Central Texas Canvas [<https://tamuct.instructure.com/>] or access Canvas through the TAMUCT Online link in myCT [<https://tamuct.onecampus.com/>]. You will log in through our Microsoft portal.

Username: Your MyCT email address. Password: Your MyCT password

Canvas Support

Use the Canvas Help link, located at the bottom of the left-hand menu, for issues with Canvas. You can select “Chat with Canvas Support,” submit a support request through “Report a Problem,” or call the Canvas support line: 1-844-757-0953.

For issues related to course content and requirements, contact your instructor.

Online Proctored Testing

A&M-Central Texas uses Proctorio for online identity verification and proctored testing. This service is provided at no direct cost to students. If the course requires identity verification or proctored testing, the technology requirements are: Any computer meeting the minimum computing requirements, plus web camera, speaker, and microphone (or headset). Proctorio also requires the Chrome web browser with their custom plug in.

Other Technology Support

For log-in problems, students should contact Help Desk Central, 24 hours a day, 7 days a week

Email: helpdesk@tamu.edu

Phone: (254) 519-5466

[Web Chat](http://hdc.tamu.edu): [<http://hdc.tamu.edu>]

Please let the support technician know you are an A&M-Central Texas student.

UNIVERSITY RESOURCES, PROCEDURES, AND GUIDELINES

Academic Accommodations

At Texas A&M University-Central Texas, we value an inclusive learning environment where every student has an equal chance to succeed and has the right to a barrier-free education. The Warrior Center for Student Success, Equity and Inclusion is responsible for ensuring that students with a disability receive equal access to the university’s programs, services and activities. If you believe you have a disability requiring reasonable accommodations, please contact the Office of Access and Inclusion, WH-212; or call (254) 501-5836. Any information you provide is private and confidential and will be treated as such.

For more information, please visit our [Access & Inclusion](#) Canvas page (log-in required) [https://tamuct.instructure.com/courses/717]

Academic Integrity

Texas A&M University-Central Texas values the integrity of the academic enterprise and strives for the highest standards of academic conduct. A&M-Central Texas expects its students, faculty, and staff to support the adherence to high standards of personal and scholarly conduct to preserve the honor and integrity of the creative community. Any deviation by students from this expectation may result in a failing grade for the assignment and potentially a failing grade for the course. All academic misconduct concerns will be referred to the Office of Student Conduct. When in doubt on collaboration, citation, or any issue, please contact your instructor before taking a course of action.

For more [information regarding the student conduct process](#), [https://www.tamuct.edu/student-affairs/student-conduct.html].

If you know of potential honor violations by other students, you may [submit a referral](#), [https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=0].

Drop Policy

If you discover that you need to drop this class, you must complete the [Drop Request](#) Dynamic Form through Warrior Web.

[https://federation.ngwebsolutions.com/sp/startSSO.ping?PartnerIdpld=https://eis-prod.ec.tamuct.edu:443/samlss0&SpSessionAuthnAdapterId=tamuctDF&TargetResource=https%3a%2f%2fdynamicforms.ngwebsolutions.com%2fSubmit%2fStart%2f53b8369e-0502-4f36-be43-f02a4202f612].

Faculty cannot drop students; this is always the responsibility of the student. The Registrar's Office will provide a deadline on the Academic Calendar for which the form must be completed. Once you submit the completed form to the Registrar's Office, you must go into Warrior Web and confirm that you are no longer enrolled. If you still show as enrolled, FOLLOW-UP with the Registrar's Office immediately. You are to attend class until the procedure is complete to avoid penalty for absence. Should you miss the drop deadline or fail to follow the procedure, you will receive an F in the course, which may affect your financial aid and/or VA educational benefits.

Important information for Pregnant and/or Parenting Students

Texas A&M University-Central Texas supports students who are pregnant, experiencing pregnancy-related conditions, and/or parenting. In accordance with requirements of Title IX and related guidance from US Department of Education's Office of Civil Rights, the Dean of Student Affairs' Office can assist students who are pregnant and/or parenting in seeking accommodations related to pregnancy and/or parenting. Students should seek out assistance as early in the pregnancy as possible. For more information, please visit [Student Affairs](#) [https://www.tamuct.edu/student-affairs/pregnant-and-parenting-students.html]. Students may also contact the institution's Title IX Coordinator. If you would like to read more about

these [requirements and guidelines](#) online, please visit the website [<http://www2.ed.gov/about/offices/list/ocr/docs/pregnancy.pdf>].

Title IX of the Education Amendments Act of 1972 prohibits discrimination on the basis of sex and gender—including pregnancy, parenting, and all related conditions. A&M-Central Texas is able to provide flexible and individualized reasonable accommodation to pregnant and parenting students. All pregnant and parenting students should contact the Associate Dean in the Division of Student Affairs at (254) 501-5909 to seek out assistance. Students may also contact the University’s Title IX Coordinator.

Tutoring

Tutoring is available to all A&M-Central Texas students, both virtually and in-person. Student success coaching is available online upon request.

If you have a question, are interested in becoming a tutor, or in need of success coaching contact the Warrior Center for Student Success, Equity and Inclusion at (254) 501-5836, visit the Warrior Center at 212 Warrior Hall, or by emailing WarriorCenter@tamuct.edu.

To schedule tutoring sessions and view tutor availability, please visit [Tutor Matching Services](#) [<https://tutormatchingservice.com/TAMUCT>] or visit the Tutoring Center in 111 Warrior Hall.

Chat live with a remote tutor 24/7 for almost any subject from on your computer! Tutor.com is an online tutoring platform that enables A&M-Central Texas students to log in and receive online tutoring support at no additional cost. This tool provides tutoring in over 40 subject areas except writing support. Access Tutor.com through Canvas.

University Library & Archives

The University Library & Archives provides many services in support of research across campus and at a distance. We offer over 200 electronic databases containing approximately 400,000 eBooks and 82,000 journals, in addition to the 96,000 items in our print collection, which can be mailed to students who live more than 50 miles from campus. Research guides for each subject taught at A&M-Central Texas are available through our website to help students navigate these resources. On campus, the library offers technology including cameras, laptops, microphones, webcams, and digital sound recorders.

Research assistance from a librarian is also available 24 hours a day through our online chat service, and at the reference desk when the library is open. Research sessions can be scheduled for more comprehensive assistance, and may take place virtually through WebEx, Microsoft Teams or in-person at the library. [Schedule an appointment here](#) [<https://tamuct.libcal.com/appointments/?g=6956>]. Assistance may cover many topics, including how to find articles in peer-reviewed journals, how to cite resources, and how to piece together research for written assignments.

Our 27,000-square-foot facility on the A&M-Central Texas main campus includes student lounges, private study rooms, group work spaces, computer labs, family areas suitable for all ages, and many other features. Services such as interlibrary loan, TexShare, binding, and

laminating are available. The library frequently offers workshops, tours, readings, and other events. For more information, please visit our [Library website](http://tamuct.libguides.com/index) [http://tamuct.libguides.com/index]

University Writing Center

University Writing Center: Located in Warrior Hall 416, the University Writing Center (UWC) at Texas A&M University–Central Texas (A&M–Central Texas) is a free service open to all A&M–Central Texas students. The hours of operation are from 10:00 a.m.-5:00 p.m. Monday thru Thursday in Warrior Hall 416 (with online tutoring available every hour as well) with satellite hours available online only Monday thru Thursday from 6:00-9:00 p.m. and Saturday 12:00-3:00 p.m.

Tutors are prepared to help writers of all levels and abilities at any stage of the writing process. While tutors will not write, edit, or grade papers, they will assist students in developing more effective composing practices. By providing a practice audience for students' ideas and writing, our tutors highlight the ways in which they read and interpret students' texts, offering guidance and support throughout the various stages of the writing process. In addition, students may work independently in the UWC by checking out a laptop that runs the Microsoft Office suite and connects to WIFI, or by consulting our resources on writing, including all of the relevant style guides. Whether you need help brainstorming ideas, organizing an essay, proofreading, understanding proper citation practices, or just want a quiet place to work, the UWC is here to help!

Students may arrange a one-to-one session with a trained and experienced writing tutor by making an appointment via [WCOOnline](https://tamuct.mywconline.com/) [https://tamuct.mywconline.com/]. In addition, you can email Dr. Bruce Bowles Jr. at bruce.bowles@tamuct.edu if you have any questions about the UWC, need any assistance with scheduling, or would like to schedule a recurring appointment with your favorite tutor.

OPTIONAL POLICY STATEMENTS

A Note about Sexual Violence at A&M-Central Texas

Sexual violence is a serious safety, social justice, and public health issue. The university offers support for anyone struggling with these issues. University faculty are mandated reporters, so if someone discloses that they were sexually assaulted (or a victim of Domestic/Dating Violence or Stalking) while a student at TAMUCT, faculty members are required to inform the Title IX Office. If you want to discuss any of these issues confidentially, you can do so through Student Wellness and Counseling (254-501-5955) located on the second floor of Warrior Hall (207L).

Sexual violence can occur on our campus because predators often feel emboldened, and victims often feel silenced or shamed. It is incumbent on ALL of us to find ways to actively create environments that tell predators we don't agree with their behaviors and tell survivors we will support them. Your actions matter. Don't be a bystander; be an agent of change. For

additional information on campus policy and resources visit the [Title IX webpage](https://www.tamuct.edu/compliance/titleix.html) [https://www.tamuct.edu/compliance/titleix.html].

Behavioral Intervention

Texas A&M University-Central Texas cares about the safety, health, and well-being of its students, faculty, staff, and community. If you are aware of individuals for whom you have a concern, please make a referral to the Behavioral Intervention Team. Referring your concern shows you care. You can complete the [referral](#) online

[https://cm.maxient.com/reportingform.php?TAMUCentralTexas&layout_id=2].

Anonymous referrals are accepted. Please see the [Behavioral Intervention Team](#) website for more information [https://www.tamuct.edu/bit]. If a person's behavior poses an imminent threat to you or another, contact 911 or A&M-Central Texas University Police at 254-501-5805.

OTHER POLICIES

COBA Learner Access and Success Webpage

COBA Learner Access and Success: This web site has been specially designed to provide “one stop shopping” for the University and College resources that College of Business Administration students are likely to need throughout the semester. This includes setting up an appointment with an advisor, tutoring, career and professional development, among other services and many helpful videos. **Check it out and bookmark it, it will be very useful:** [COBA Learner Access and Success](https://www.tamuct.edu/coba/coba-learners.html) (https://www.tamuct.edu/coba/coba-learners.html)

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