

**ACG 3401 – Business Processes and Accounting Information Systems
Fall - 2017**

Instructor: Christopher W. Falk, CPA
Office: Gerson Hall 324 ph: 273-0351
Email: falkc@ufl.edu
Christopher.falk@warrington.ufl.edu

Emails to Professor Falk must be sent to one of these two email addresses from your UF email address. Emails through Canvas cannot be answered in a timely manner.

Sections: TR 7:25 to 9:05 in GER 126
TR 9:35 to 11:15 in GER 126

Office Hours: Tuesday & Thursday 12:30 to 2:00

TA Madison Parks and Jonathan Goren
Office hours to be announced first week of class

Required Materials

Accounting Information Systems, 9th edition by James A. Hall
The Hall text can be a traditional textbook, loose leaf version or ebook.
Systems Understanding Aid, 9th edition by Arens and Ward

Course Objectives

Examination of the accounting information systems in a business organization. Coverage extends over topics such as business processes, internal controls, and the fundamentals of accounting information systems analysis, design, implementation and control. The course will also introduce some of the latest technology such as blockchain and concepts such as data science.

Writing Instrument

The ONLY acceptable writing instrument to be used in this class for quizzes and exams is MECHANICAL PENCIL. Official written assignments as homework must be prepared using Word or Excel unless specific other instructions are given. The deliverable must be stapled! Violation of these requirements will result in an automatic 50% grade reduction on the deliverable.

Canvas Site

A site on Canvas is maintained for this course. It contains slides, solutions, readings and other items related to the course. Any changes in office hours, quiz dates, or class schedule will be posted in the Announcements section. Check the website daily and do not turn off Announcements in your notification settings on Canvas.

Prulu

The Canvas site contains a section called Prulu. Prulu is a question management system. Students post questions regarding assignments, class material, readings or anything else related to the class and the question will be resolved by the instructor or the TA. Questions can also be resolved by students. Questions that are resolved by students will be monitored by the instructor or TA to prevent any misinformation or fake news.

Grading

Exam One	20%
Exam Two	20%
Final Exam	20%
SUA Project	15%
Written Assignments and Quizzes	15%
Class Participation	10%

Missed Exams

There are NO makeups on exams or quizzes. If a bona fide reason surfaces and the student informs the instructor before the scheduled exam or quiz, alternate arrangements may be made at the discretion of the instructor.

Exam Policies

During exams the only electronic device you are allowed to use is a four function basic calculator or a financial calculator. No other electronic devices are permitted. This includes cellular phones, "i-pads", graphing calculators and any other electronic device. Wearable devices such as Apple Watches which can receive text are not permitted as well. This policy will be STRICTLY enforced.

In addition, no written materials such as cheat sheets, notes and textbooks are permitted to be used during the exam.

There will be no leaving the classroom during an exam unless it is an absolute dire emergency.

Your exams will not be returned for you to keep. After the exam we will go over the exam during class time, but then I collect them back for safe keeping.

Students registered for Section 21H6 will take their exams online through Proctor U. Please see the Proctor U section on our Canvas class website. Students taking the exam through Proctor U will be informed by the instructor via email an appropriate date and time range to take their exam. Students should not schedule their Proctor U exam without getting prior authorization regarding date and time from the instructor.

Final Exam

Saturday, December 9 at 10am in Gerson Hall. Specific room assignments TBA.

Professionalism and Class Participation

One of the determinants of the course grade is class participation. Included in this portion of your grade will be your attendance, bringing your textbook to class, being on time for class, your ability to ask thoughtful questions during class and your ability to respond to questions from the instructor (cold calling). Chronic lateness will NOT be tolerated since it is a distraction to me and your classmates. Also, though a valid reason, interviews are not an excused absence from class. A seating chart will be composed the second week of class and you're expected to sit in your assigned seat.

Class participation can also be achieved through the Discussions on Canvas. The instructor will post discussion questions and thoughtful responses which contribute to the overall discussion will be rewarded. Discussion postings will earn points based on quality not simple volume. One well thought out, meaningful response is worth more than multiple cursory fragments. Please keep all discussions civil and appropriate. You will be penalized for comments which are inappropriate to a particular thread.

Your participation grade will be a function of in class participation and discussion board participation. It is possible to earn a 100% grade for this piece of the class solely through in class participation or solely through discussion board participation. However, most student's grades will be a mix of both in class and discussion board participation.

Cellular Phones and Laptops

There will be absolutely NO use of cellular phones including texting during class. The first violation of this policy will result in a 25% decrease of your class participation grade. The second violation will result in a full letter grade reduction to your overall course grade. The third violation will result in a failing course grade.

I am not opposed to using your laptop for taking notes and some in class ad hoc research for items which pop up during class discussion. I am opposed to being on Facebook, checking email, point spreads and match.com etc... during class time. Violations of this policy have the same penalties as texting which are outlined in the proceeding paragraph.

Course Grades

The prerequisite for ACG 4111 and ACG 4341 is completion of ACG 3401 with a grade of “C” or better.

Academic Honesty

Academic dishonesty will not be tolerated. Students are required to know and comply with the university’s policy on academic honesty. This policy is detailed in the Undergraduate Catalog and by reference is included in this course syllabus. For more information visit: <http://www.registrar.ufl.edu/catalog/policies/students.html>

Accommodations for Students with Disabilities:

Students requesting classroom accommodations must first register with the Dean of Students Office. The Dean of Students Office will provide documentation to the student who must then provide this documentation a minimum of ten days prior to the requested accommodation.

Grade Values: The grade-point value per credit hour associated with each letter grade is assigned by the Office of the University Registrar: A = 4.0, A- = 3.67, B+ = 3.33, B = 3.0, B- = 2.67, C+ = 2.33, C = 2.0, C- = 1.67, D+ 1.33, D = 1.0, D- = .67, E = 0.0. For more information visit: <https://catalog.ufl.edu/ugrad/current/regulations/info/grades.aspx>

Evaluation: Students are expected to provide feedback on the quality of instruction in this course based on 10 criteria. These evaluations are conducted online at <https://evaluations.ufl.edu> Evaluations are typically open during the last two or three weeks of the semester, but students will be given specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>

Course Grade: Final grades will be based on the following percentages notwithstanding any final curve which may be applied at the instructor’s discretion. However, rest assured there will never be a “negative” curve.

A = 92 – 100%

A- = 90 – 91%

B+ = 89%

B = 81 – 88%

B- = 80%

C+ = 79%

C = 70 – 78%

D+ = 69%

D = 65 – 68%

E = Below 65%

Your well-being is important to the University of Florida. The U Matter, We Care initiative is committed to creating a culture of care on our campus by encouraging members of our community to look out for one another and to reach out for help if a member of our community is in need. If you or a friend is in distress, please contact umatter@ufl.edu so that the U Matter, We Care Team can reach out to the student in distress. A nighttime and weekend crisis counselor is available by phone at 352-392-1575. The U Matter, We Care Team can help connect students to the many other helping resources available including, but not limited to, Victim Advocates, Housing staff, and the Counseling and Wellness Center. Please remember that asking for help is a sign of strength. In case of emergency call 911.

ACG 3401 - Tentative Schedule

Class No.	Day	Date	Chapter	Topic
1	T	22-Aug		Background Notes
2	R	24-Aug	1	The Information System
3	T	29-Aug	1	The Information System
4	R	31-Aug		Introduction to SUA Project SUA Reference Book
5	T	5-Sep	2	Introduction to Transaction Processing
6	R	7-Sep	2	Introduction to Transaction Processing
7	T	12-Sep	3	Ethics, Fraud and Internal Control
8	R	14-Sep	3	Ethics, Fraud and Internal Control
9	T	19-Sep	9	Database Management Systems Introduction to SQL and Access
10	R	21-Sep		Excel General Ledger Analysis & Pivot Tables
11	T	26-Sep		Exam One
12	R	28-Sep	6	Expenditure Cycle - Payroll
13	T	3-Oct	6	Expenditure Cycle - Payroll
14	R	5-Oct		Corporate Governance
15	T	10-Oct	4	Revenue Cycle
16	R	12-Oct	4	Revenue Cycle
17	T	17-Oct	4	Revenue Cycle
18	R	19-Oct		Introduction to Auditing
19	T	24-Oct		XBRL and Audit Data Standard
20	R	26-Oct		Exam Two
21	T	31-Oct	5	Expenditure Cycle - Disbursements

ACG 3401 - Tentative Schedule

<u>Class No.</u>	<u>Day</u>	<u>Date</u>	<u>Chapter</u>	<u>Topic</u>
22	R	2-Nov	5	Expenditure Cycle - Disbursements
23	T	7-Nov	5	Expenditure Cycle - Disbursements Blockchain and Bitcoin
24	R	9-Nov	6	Expenditure Cycle - Fixed Assets Bank Reconciliations
25	T	14-Nov		Benford Analysis Introduction to Analytics
26	R	16-Nov		Analytics and Data Science
27	T	21-Nov		Analytics and Data Science Microsoft Excel Skills
28	R	23-Nov		No Class - Holiday
29	T	28-Nov		Tableau
30	R	30-Nov		Tableau
31	T	5-Dec		Catch Up & Review