ACCT 461 Accounting Systems-DEAdd-2017-01-30

- The workflow icon is no longer available. Please click on the Page Status after the orange circle icon near the page title. *

Form Information

The page you originally access is the global template version. To access the template document that progresses through the workflow, please complete the following steps:

First Step: **ONLY** change the text in the [brackets] so it looks like this: **CRIM 101 Intro to Criminology-DEAdd-2015-08-10**

- ***If DUAL LISTED list BOTH courses in the page title***

Second Step: Click **"SAVE"** on bottom right

- ***DO NOT TYPE ANYTHING INTO THE FIRST PAGE OTHER THAN THE TEXT IN BRACKETS***
- ***Please be sure to remove the Brackets while renaming the page***

Third Step: Make sure the word ***DRAFT*** is in yellow at the top of the proposal

Fourth Step: Click on "**EDIT CONTENTS**" (not EDIT) and start completing the template. When exiting or when done, click **"SAVE"** on bottom right

When ready to submit click on the workflow icon and hit approve. It will then move to the chair as the next step in the workflow.

**Indicates a required field*

Proposer*	Veronica Paz	**Proposer Email***	vpaz@iup.edu
Contact Person*	Veronica Paz	**Contact Email***	vpaz@iup.edu
Proposing Department/Unit*	Accounting	**Contact Phone***	724-771-7153

Course Level*	undergraduate-level

Distance Education Section

- Complete this section only if adding Distance Education to a New or Existing Course

Course Prefix /Number*	ACCT 461
Course Title*	Accounting Systems
Type of Proposal*	*See CBA, Art. 42.D.1 for Definition* online

Brief Course Outline*	*Give an outline of sufficient detail to communicate the course content to faculty across campus. It is not necessary to include specific readings, calendar or assignments* *As outlined by the federal definition of a "credit hour", the following should be a consideration regarding student work - For every one hour of classroom or* *direct faculty instruction, there should be a minimum of two hours of out of class student work.* **Catalog Description** A study of concepts, principles, and procedures of accounting system design, installation, implementation, auditing, and maintenance in relating to system objectives, information requirements, constraints, system elements, and considerations on a computerized basis. **Course Objectives** Upon completion of this course, you should be able to: 1. Explain how accounting information systems are used to input raw data, process the data, and produce informational output. 2. Define terms commonly used in the accounting information systems discipline. 3. Create and use flowcharts and data flow diagrams to understand, evaluate, and document accounting information systems. 4. Explain basic internal control objectives; describe the various types of preventive, detective, and corrective controls commonly used by organizations; and compare formal internal control frameworks. 5. Describe the basic business activities and related information processing operations performed in various transaction cycles. 6. Record transactions and prepare financial statements and reports using both manual and computerized accounting systems. 7. Analyze data using advanced spreadsheet and data analytic techniques. 8. Import, arrange, validate, chart, and analyze data using advanced spreadsheet and data analytic techniques. 9. Set up a company, record transactions, and prepare reports and financial statements using an accounting software application
Rationale for Proposal (Required Questions from CBA)	
How is/are the instructor (s) qualified **in the Distance Education delivery** **method as well as the discipline?***	Dr Veronica Paz In her three years at IUP and at her previous universities, Dr Veronica Paz (Associate Professor) has developed and taught several courses on-line including but not limited to, Financial Reporting, Forensic Accounting, Advanced Accounting, Computerized audit techniques, Auditing, and Intermediate Accounting. Dr Paz has also completed training courses on Desire-to- Learn (D2L) at IUP, Blackboard Collaborate and itube. She also has taken iwiki training offered by Information Technology Services. Additionally, Dr. Paz is part of the Online Learning Community Committee at IUP, Eberly Technology Council, and an active member of the Online Teaching Circle (Reflective Practices). At previous universities, Dr Paz has used Blackboard, Sakai and Canvas to provide on-line courses in Accounting. Dr Paz has completed off-site training courses provided by the book publishers, John Wiley & Sons (i.e., Wiley Plus and ORION), Pearson (i.e., Dynamic Study Modules & MyAccountingLab) and McGraw Hill (i.e. MH Campus, Tegrity, Smartbook, and Connect). She has also been requested to help other faculty members in these tools as she has extensive knowledge of these technologies. Dr Paz is approved by the Graduate School for graduate instruction and is classified as being Academically Qualified (AQ) by the College of Business' accreditation body (AACSB). Dr. Paz currently uses several teaching and technology apps in her live classroom instruction to foster engagement, such as Zaption, Screen Chomp, Explain Everything and Camptasia.
For each outcome in the course, describe **how the outcome will be achieved using** **Distance Education technologies. ***	For all objectives; 1. The instructor will develop and set-up all the required learning resources on IUP's Learning Management System (LMS). 2. This on-line course will require students to purchase the textbook (either hardcover or ebook) and software required. All assignments will be administered via the LMS. 3. The on-line course will also use IUP's Learning Management System (LMS) to provide learning resources and assessments for students. These include course materials, homework, quizzes, exams, assignments, video lectures, outlines, interactive reviews, synchronous chats and discussion boards. 4. During the semester, the instructor will respond to student emails daily and will monitor the discussion board. Additionally, the instructor will hold virtual office hours with the use of google hangouts and synchronous recorded sessions via Blackboard Collaborate (Online Rooms) tool in LMS. 5. The LMS will display individual student grades so that students can monitor their cumulative grade as the semester progresses. **Objective 1. Explain how accounting information systems are used to input raw data, process the data, and produce informational output.** To meet this objective, students should:

i. Watch an introductory video on the topic of “Data and Outputs”.

ii. Read the chapters in the text book and take notes. Chapter Outline provided to students for their use.

iii. Read through the power point slides provided on the LMS.

iv. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

v. Complete the quiz scheduled by the instructor. Students have one attempt to complete each question to reduce cheating. Quiz questions are pooled, algorithmic, and scrambled for each student. At the completion of the quiz, students are informed of their scores, correct and incorrect answers are provided after the due date has passed.

vi. All quizzes and exams will use Proctorio as a remote test monitoring tool.

Objective 2. Define terms commonly used in the accounting information systems discipline.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS.

iii. Complete the on-line homework questions scheduled by the instructor from those provided by the textbook publisher. Students have one attempt to complete each question.

iv. Attempt the quiz, available on the LMS, on the terminology and application of the terminology. Students have one attempt to complete each question to reduce cheating. Quiz questions are pooled, algorithmic, and scrambled for each student. At the completion of the quiz, students are informed of their scores, correct and incorrect answers are provided after the due date has passed.

v. Undertake a two-hour on-line final exam. Exam questions are pooled, algorithmic and scrambled. Students have one attempt to complete each question. Proctorio will be used for this exam.

Objective 3. Create and use flowcharts and data flow diagrams to understand, evaluate, and document accounting information systems.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS.

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Complete the on-line homework where the students are using Tableau Excel or other software to complete the flow chart.

v. Attempt the quiz, available on the LMS, on the concepts taught. The quiz presents flow chart symbols which the students must properly identify and explain how these symbols are typically used.

vi. Complete an individualized project that requires students to enter several flow charts of common accounting procedures and how to implement these processes in an Accounting Information System (AIS).

Objective 4. Explain basic internal control objectives; describe the various types of preventive, detective, and corrective controls commonly used by organizations; and compare formal internal control frameworks.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS.

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Complete the on-line homework questions scheduled by the instructor. Students have one attempt to complete each question.

v. Undertake a two-hour on-line final exam. Exam questions are algorithmic and scrambled and students have one attempt to complete each question.

Objective 5. Describe the basic business activities and related information processing operations performed in various transaction cycles.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Complete the on-line homework questions scheduled by the instructor. The publisher's software will grade the homework questions to enable the student to get instant feedback and assistance with learning the concepts. Students have one attempt to complete each question.

v. Undertake a two-hour on-line final exam. Exam questions are algorithmic and scrambled and students have one attempt to complete each question.

Objective 6. Record transactions and prepare financial statements and reports using both manual and computerized accounting systems.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Complete the on-line homework questions scheduled by the instructor from those provided by the textbook publisher. Students have one attempt to complete each question.

v. Undertake a two-hour on-line final exam. Exam questions are algorithmic and scrambled and students have one attempt to complete each question.

Objective 7. Analyze data using advanced spreadsheet and data analytic techniques.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS.

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Watch the Lynda.com videos assigned to understand Excel.

v. Watch the instructor provided videos and read the corresponding instructions on how to complete and execute advanced accounting formulas.

vi. Watch the Tableau videos and read the instructions on how to execute and present the data analytic techniques in Tableau and Excel.

vii. Complete the on-line homework questions scheduled by the instructor from those provided by the textbook publisher and those testing Excel and Tableau functions. Students have one attempt to complete each question.

viii. Complete the excel and tableau assignment that requires students to enter transactions, prepare advanced formulas for those transactions and present 5 the data analytics via dashboard using Tableau. Students are upload their file in the LMS drop box for assessment.

ix. Undertake a two-hour on-line final exam. Exam questions are algorithmic and scrambled and students have one attempt to complete each question.

Objective 8. Import, arrange, validate, chart, and analyze data using advanced spreadsheet and data analytic techniques.

To meet this objective, students should (preferably in this order):

i. Read the chapters in the text book and take notes.

ii. Read through the power point slides provided on the LMS.

iii. Watch the video lecture of the Power Point Slides with annotations. This is the substitute for the lecture in class.

iv. Watch the videos demonstrating Tableau and Excel using the functionality for data handling and data analytics techniques.

v. Read the instructor provided step by step guide (to be used along with the videos) on how to handle and clean data and how to execute more advanced data analytical functions in both Tableau and Excel.

vi. Complete the on-line homework questions scheduled by the instructor from those provided by the textbook publisher and those testing mastery of data handling and data analytics using Tableau and Excel. Students have one attempt to complete each question.

vii. Complete an individualized project that requires students to clean up data using Excel. Students also should validate and analyze data using Tableau and excel with the use of dashboards, charts and graphs. Students are to submit their file via the drobox in D2L for assessment.

	viii. Undertake a two-hour on-line final exam. Exam questions are algorithmic and scrambled and students have one attempt to complete each question. **Objective 9. Set up a company, record transactions, and prepare reports and financial statements using an accounting software application (Great Plains).** To meet this objective, students should (preferably in this order): i. Read the chapters in the Great Plains text book and take notes. ii. Complete an individualized project that requires students to record transactions in Great Plains. There are several milestones that the student will submit via the drop box in the LMS for each of the financial statements.
How will the instructor-student and student-student interaction take place?* (if applicable)	Instructor interaction with the students will occur on different levels and times throughout the course. That is; i. At the beginning of the course during the presentation of the syllabus and overall orientation of the student to distance education. ii. During the course in the presentation of new materials and in response to general questions and comments raised by students. iii. Individualize assistance during scheduled virtual online office hours. 6 iv. Instructor participation via the discussion board. v. Daily or weekly announcements of upcoming deadlines and learning modules. vi. Short Videos to address questions by the students will be prepared and released to the student vii. Synchronous chat sessions throughout the course to address any questions and review materials as needed by the students. viii. Responding to student emails on a timely basis. Student-student interaction will take place via the discussion board and email.
How will student achievement be evaluated?	Student achievement will be determined by several criteria: a. **On-line homework assignments.** Textbook problems are assigned for homework based on the textbook readings and video lectures. The students submit their homework in excel or word as directed via the LMS Dropbox. b. **On-line quizzes.** Several quizzes will be given on-line to allow students to determine their understanding of the course concepts. Students will be allowed one attempt for the quizzes. The quiz questions will be algorithmic thereby requiring each student to work every question on each attempt. c. **On-line Final exam.** The Final Exam will be given on-line using Proctorio (proctoring software) to assess the student's understanding of the course objectives. Exam questions will be pooled, algorithmic and scrambled and therefore no two students will receive the same questions nor in the same order. Students will have two hours and one attempt for the final exam. d. Projects. i. ***Systems Understanding Aid***: Students are provided an individual set of transactions from the Systems Understanding Aid (SUA) packet. These transactions are to be recorded in a manual system (Excel). From the series of transactions, students will complete a full recording keeping process, including journals, ledgers, and financial statements. Students will be required to submit the completed project to the instructor via the LMS. Great Plains and Systems Understanding Aid. ii. ***Great Plains:*** The same transactions presented in the SUA will now be recorded via a true AIS systems that is Microsoft Dynamics Great Plains. This project is divided into several milestones and each milestone is submitted via the respective drop box in the LMS. The student must now record each transaction properly in the correct module of Great Plains and meticulously follow the instructions of the project to submit the deliverables that would be submitted in industry. e. Problems. **i. Excel:** Homework will be working through Excel problems. Students are tested on data handling and data analytics using various advanced excel formulas. The students are required to submit the excel worksheet via the drop box in in the LMS. Students are graded on the use of the correct formula and proper cleaning of the data. ***ii Tableau***: Students are required to prepare dashboards and other data analytical tools using Tableau. Student submit their Tableau results via a drobox in the LMS. Students are graded on the accuracy and presentation of their dashboard and their use of the correct analytical technique for the problem assigned.

How will academic honesty for tests and assignments be addressed?*	The course syllabus will detail the university's Academic Integrity Policy and it will be a part of the on-line orientation. Students will also be required to acknowledge the receipt of this policy and their understanding of the consequence relating to academic dishonesty. Class assignments/quizzes/ exams/and reports will be designed, monitored and implemented in such a way as to reduce the student's opportunities to cheat or plagiarize. Examples would include: a. The allotted time and window for completing the quiz and exam will restrict each student's opportunities to seek external assistance. b. Quiz and exam questions will be pooled, algorithmic and scrambled. c. The ability to print quiz and exam questions and answers will be blocked via Proctorio. Since the issue of academic honesty is of major concern in the delivery on distance learning courses, as new techniques are developed to reduce dishonest behavior, they will be incorporated into the course.

Please scroll to the top and click the Page Status if you are ready to take action on the workflow.
Please submit an ihelp if you have any questions http://ihelp.iup.edu