



FLORIDA  
ATLANTIC  
UNIVERSITY

## COURSE CHANGE REQUEST Undergraduate Programs

Department Accounting  
College Business

UUPC Approval 2/24/25  
UFS Approval \_\_\_\_\_  
SCNS Submittal \_\_\_\_\_  
Confirmed \_\_\_\_\_  
Banner Posted \_\_\_\_\_  
Catalog \_\_\_\_\_

Current Course  
Prefix and Number      ACG 4401

Current Course Title  
Accounting Information Systems 1

*Syllabus must be attached for ANY changes to current course details. See [Template](#). Please consult and list departments that may be affected by the changes; attach documentation.*

Change title to:

Change description to:

Change prefix

From:                      To:

Change course number

From:                      To:

Change credits\*

From:                      To:

Change grading

From:                      To:

Change WAC/Gordon Rule status\*\*

Add                       Remove

Change General Education Requirements\*\*\*

Add                       Remove

\*See [Definition of a Credit Hour](#).

\*\*WAC/Gordon Rule criteria must be indicated in syllabus and approval attached to this form. See [WAC Guidelines](#).

\*\*\*GE criteria must be indicated in syllabus and approval attached to this form. See [Intellectual Foundations Guidelines](#).

Change prerequisites/minimum grades to:

Eliminate the following

Prerequisite or Corequisite: GEB 3213

Also add "or permission from the Director of the School of Accounting" after the ACG 3131 prerequisite

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade (default is D-).

Effective Term/Year      Summer 2025  
for Changes:

Terminate course? Effective Term/Year  
for Termination:

Faculty Contact/Email/Phone      Julia Higgs jhiggs@fau.edu 954-815-9396

Approved by

Department Chair

College Curriculum Chair

College Dean

UUPC Chair

Undergraduate Studies Dean

UFS President

Provost

Date

2-19-25

2-16-25

2/19/25

2/24/25

2/24/25

Email this form and syllabus to [mjenning@fau.edu](mailto:mjenning@fau.edu) seven business days before the UUPC meeting.

**ACG 4401-100**  
**Accounting Information Systems 1**

Fully Online  
3 credits

Spring 2025

Instructor: Renee De Roche

Office: KH 108 (Boca Raton campus)

Campus Office Hours (in KH 108): Wednesdays 1:00 p.m. – 3:00 p.m.

Virtual Office Hours (in Zoom): Wednesdays 4:00 p.m. – 6:00 p.m.

Telephone: 561-297-3582

Email: [rderoche@fau.edu](mailto:rderoche@fau.edu)

Zoom Room:

<https://fau-edu.zoom.us/my/rderoche?pwd=cjJBRjUvcnh2TDRwNnZPem1XZS9VUT09>

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## Course Description

Today's accounting systems run the gamut from desktop software to complex enterprise resource planning systems that companies use to track millions of transactions across hundreds of subsidiaries. Regardless of complexity, all accounting systems have basic commonalities. This course examines business process documentation, transaction cycles, and applicable internal controls. Emphasis is placed on the use of technology in accounting decision making and understanding the conditions that enable accounting fraud to occur.

## Instructional Method

This course is designated as Fully Online. There are no campus classroom sessions or live online lecture sessions. Students are not required to log in during any specific time during the term. The course is organized into modules with due dates. All times refer to the Eastern Time Zone in the United States. Students will work through the materials and recorded lectures under their own initiative and reach out to the instructor with questions or if issues occur.

## Prerequisites

Prerequisite: ACG 3131 Intermediate Theory 1 with a grade of "C" or better or permission of the Director of the School of Accounting.

## Course Objectives

By the end of this course, students will be able to:

1. Document an accounting system or subsystem using narrative descriptions and flowcharts.
2. Analyze and recommend internal controls appropriate to different accounting systems and understand the standards of conduct that impact the need for controls.

3. Identify the basic functions and interactions of the revenue, procurement, HR, production, and general ledger accounting systems and the threats to each subsystem.
4. Design workflows using relevant technologies.
5. Distinguish how accounting information systems are used to achieve different organizational objectives and how they improve planning and control in an organization, as well as ethical issues involved in these choices.

## Course Evaluation Method

15% Quizzes  
 20% Projects  
 20% Flowcharts  
 20% Midterm Exam  
 25% Final Exam  
100%

## Course Grading Scale

Missed assignments may be omitted from the total grade calculation in Canvas during the term so the total grade percentages may be overstated. To ensure that you are monitoring your current grade correctly, use the What-If Grades feature in Canvas to enter a grade of zero for any missed assignments during the term. The posting of course grades to the Registrar at the end of the term will include zero grades for missed assignments, so the final course grade will not be overstated.

The minimum grade to pass the course is a C (73.00%). A grade of 72.99% is not a passing grade.

Course Range		
Grade	From	To
A	93.00%	100.00%
A-	90.00%	92.99%
B+	87.00%	89.99%
B	83.00%	86.99%
B-	80.00%	82.99%
C+	77.00%	79.99%
C	73.00%	76.99%
C-	70.00%	72.99%
D+	67.00%	69.99%
D	63.00%	66.99%
D-	60.00%	62.99%
F	0.00%	59.99%

## Professional Objectives

This course requires students to develop the following skills that are necessary in the accounting profession: following directions, managing computer files, adhering to deadlines, searching for answers to questions, working with technical support to resolve issues, and communicating professionally. Students must also be disciplined in their approach to the coursework, take the initiative in their learning, and be an active problem-solver.

## Late Assignments

Time management can be one of the most challenging aspects of a college education. Due dates should not be considered as the first day that an assignment is attempted or submitted. Each student accepts the risk of unexpected issues affecting their performance if they do not give themselves sufficient time to deal with any issues before the deadline. Early submission is encouraged. Submission links close at the deadline. All deadlines are based on the Eastern Time Zone in the United States. You are responsible for managing time differences if you are in a different time zone.

Late assignments will generally not be accepted unless required by university policies. Extraordinary circumstances will be considered on a case-by-case basis if the instructor is notified as soon as issues arise and documentation of the issue is provided. Late assignments that are not accepted will receive a grade of zero. There is no partial credit for late submissions.

## Incompletes

University policy states that a student who is passing a course but has not completed all work due to exceptional circumstances may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor but is allowed only if the student is passing the course.

## Etiquette Policy

It is important to keep in mind that although we are in a virtual environment, we still need to interact properly with each other and maintain an appropriate level of etiquette. Be polite and respectful when communicating with others. The term **netiquette** is used to refer to online etiquette. By following these rules, you will improve the readability of your messages and you will help others handle the large volume of information in an online classroom:

- **Be inclusive.** It is important to be intentional about making sure we "see" each other in an online community.
  - You can do this by making sure that everyone has at least one response.
    - Tip: If you are unsure who to respond to, try looking for posts that have not yet received a reply.

- Also, be sure to reply back to people who post questions or comments to you even if it is not part of the course grade.
- **Be on time.** Your contributions to our discussions are important, but our learning community will not benefit from them unless you post on time.
  - Tip: Set calendar reminders to make sure you contribute on time.
- **Disagree respectfully.** Disagreement and different ideas are essential parts of learning, problem-solving, and creativity. However, for different ideas to be heard and shared, it is important to maintain a respectful stance even through vehement disagreement; otherwise, communication may break down.
  - Tip: You might start the conversation with a question to clarify or get more information before you explain your different perspective.
    - For example, “Nathan, can you tell me more about what you meant when you said that recycling programs are a waste of public resources?”
  - Tip: Refrain from using judgmental evaluations of what someone posted, and instead present your own perspective supported by factual information.
    - For example, instead of “Jamal, your analysis makes no sense,” you can say, “Jamal, I interpreted the results of the study differently. As I see it, there was no statistically significant difference in the children’s test scores, which implies that the new program is not working.”
- **Be concise.** Lengthy paragraphs are difficult for readers to digest. Keep your paragraphs short and your writing concise.
  - Tip: Consider using bullet points to help highlight your main points or headings if your post needs to be lengthy.
- **Stay on topic.** Off-topic comments can derail the conversation. You can post off-topic comments in the open discussion forum or one of the other communication modes used in the course.
- **NO YELLING.** When you write in upper case letters in online communication, it is usually interpreted as yelling.
- **Add some emotion :-)** Sometimes it helps communicate the tone of your message when you add an emoticon. However, only do so as necessary for it can end up being annoying to readers if you have too many (which is probably the opposite of your intention).
- **Use humor carefully.** Sarcasm, in particular, does not translate well in an online environment. It is best to avoid the potential pitfalls of misunderstood messages.

## Policy on the Recording of Lectures

Per a 2021 Florida Statute, students enrolled in this course may record video or audio of class lectures for their own personal educational use. A class lecture is defined as a formal or methodical oral presentation as part of a university course intended to present information or teach students about a particular subject. Recording class activities other than class lectures, including but not limited to student presentations (whether individually or as part of a group), class discussion (except when incidental to and incorporated within a class lecture), labs, clinical presentations such as patient history, academic exercises involving student participation, test or examination administrations, field trips, and private conversations between students in the class or between a student and the lecturer, is prohibited. Recordings may not be used as a substitute for class participation or class attendance and may not be published or shared without the written

consent of the faculty member. Failure to adhere to these requirements may constitute a violation of the University's Student Code of Conduct and/or the Code of Academic Integrity.

## **Attendance Policy**

Students are expected to attend all their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance. Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations, or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances, and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

For campus classes, attendance may be taken during class, but there will be no grade or extra credit allocated to class attendance. If you do not attend class, you are responsible for connecting with other students to find out what you missed.

## **Active Learning**

The College of Business requires that students engage in active learning, particularly in the classroom. This means that class sessions will include discussions and hands-on learning activities. Students should come to class expecting to participate in these tasks individually or in groups.

## **Counseling and Psychological Services (CAPS) Center**

Life as a university student can be challenging physically, mentally, and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides a range of services to FAU students – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, please visit [Counseling and Psychological Services Center](#).

## **Disability Policy**

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses - Boca Raton, Davie, and Jupiter – however, disability

services are available for students on all campuses. For more information, please visit [Student Accessibility Services](#).

## **Code of Academic Integrity**

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Dishonesty is considered a serious breach of these ethical standards because it interferes with the University mission to provide a high-quality education in which all students enjoy an equal opportunity to succeed. Dishonesty is also destructive of the University community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

University Regulation 4.001 defines cheating as “providing unauthorized assistance to or receiving assistance from another person or entity during an examination or while working on an assignment” and plagiarism as “turning in someone else’s work as one’s own.”

The [College of Business Academic Honesty Policy](#) defines academic dishonesty as “copying answers from another student or from a key or notes,” “allowing another student to copy,” or “collaborating on assignments or exams except when expressly authorized.”

[School of Accounting policies](#) state “students should be careful not to represent the work of others as their own.”

### **A Note on Plagiarism**

[Plagiarism](#) is unacceptable in the University community. Academic work must be an original work of your own thought, research, or self-expression. When students borrow ideas, wording, or organization from another source, they must acknowledge that fact in an appropriate manner. Plagiarism is the deliberate use and appropriation of another's work without identifying the source and trying to pass off such work as one's own. Any student who fails to give full credit for ideas or materials taken from another has plagiarized. This includes all discussion board posts, journals, wikis, and other written and oral presentation assignments. If in doubt, cite your source.

As a student you are required to be aware of all types of plagiarism. For example, you must cite the textbook where you paraphrase a definition or concept from it. Failure to paraphrase and/or cite correctly your sources can result in dismissal from the class and the University. If you are unsure about correct ways to paraphrase concepts and definitions, contact the campus academic advisor, or the Business Communications Department on the Boca Raton campus, for further assistance.

Plagiarism takes many forms, including but not limited to:

- Direct copying (including 3 words in a row) without using quotations.
- Failure to use citations when an idea is not yours
  - Copying material without quotation marks is always plagiarism, even if you cite the source.

- Providing references in the reference section without using citations is still plagiarism.

### **Anti-plagiarism Software**

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

Penalties for violating academic integrity policies include, but are not limited to, a grade of zero on the assignment, a failing grade for the course that cannot be removed by any forgiveness policy or by dropping the course, a notation on the student's transcript that the student violated the Code of Academic Integrity, and expulsion from the School of Accounting or the University. These penalties can be assessed even after grades are released.

### **Academic Integrity Module**

The School of Accounting requires upper-division undergraduate students to complete the FAU Academic Integrity module each calendar year (January 1<sup>st</sup> to December 31<sup>st</sup>) and provide the completion certificate to their instructors in each of their accounting courses. Evidence of completion is required in order to access the course modules. Submissions will receive a score of 1 that is not part of your course grade.

### **Religious Accommodation Policy**

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University to observe religious practices, observances, and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see [University Regulation 2.007](#).

### **Minimum Technology Requirements**

It is your responsibility to obtain the necessary information and skills to manage the hardware and software systems of this course. In addition, if your personal computer becomes unavailable for any reason, you are responsible for locating and operating other adequate computer resources to meet the course deadlines.

There are computer labs on the FAU campus, but the computers may not have webcams and you may not be able to download the software tools that you need. The FAU Library may have laptops available for check out, but you may not be able to download software.

### **Required Software**

- [Microsoft 365 Suite](#)
- [Chrome](#) web browser (updated to the latest version)
- Java: [Verify](#) or [Download](#)
- Canvas mobile app: Download for [iOS device](#) or [Android device](#)

- [Adobe Reader](#)
- [DUO multi-factor authentication](#) with compatible device (to log into FAU services)

### **Internet Connection**

- Recommended: Broadband (high-speed) Internet connection with a speed of 4 Mbps or higher.
- Minimum: To access Canvas, a consistent 1.5 Mbps (megabits per second) or higher.
- [Check your Internet speed](#)

### **Computer Requirements**

#### Operating System

- Windows 10 or macOS High Sierra (10.3) or higher. Although you may be able to complete some assignments using other devices, such as a Chromebook or Tablet, some software tools we will use only run on a Windows or Mac operating system.

#### Peripherals

- A backup option should be available to minimize the loss of work, such as an external hard drive, a USB drive, cloud storage, or your folder on the FAU servers.

#### Software

- Once logged in to Canvas, make sure your Internet browser is compatible.
- Other software may be required for specific learning modules. If so, the necessary links to download and install will be provided within the Canvas course.

### **Minimum Technical Skills**

The general and course-specific technical skills a student must have to succeed in the course include but are not limited to:

1. Basic skills in computer use.
2. Basic skills for Microsoft Office (word processing, presentations, and spreadsheets).
3. Accessing the Internet.
4. Navigating and using Canvas (including taking quizzes and uploading files).
5. Using the Canvas Inbox, including adding attachments.
6. Creating and submitting files in common formats (Microsoft Office Tools and PDF files).
7. Copying and pasting functions.
8. Downloading and installing software.
9. Using presentation, graphics, and other programs.
10. Posting and commenting in an online discussion.
11. Searching the FAU library and websites.

### **Technical Support**

In the online environment, technical issues are always possible (e.g., lost connection, hardware or software failure). Many of these occurrences can be resolved relatively quickly, but if you wait until close to deadlines to work on or submit assignments, the chances of these glitches affecting your success are greatly increased. Please plan appropriately.

If a problem occurs, it is essential that you take immediate action to provide evidence of the issue

(such as taking a screen shot or video that indicates the date, time, and duration of the issue). Contact the appropriate technical support group and obtain a case number. If your issue is not resolved immediately, it is your responsibility to follow up with technical support until you obtain a resolution. Notify the instructor if the issue is affecting your progress in the course. Deadlines must still be met even if there are technical issues.

### **Getting Help with Canvas**

Canvas support is available **24/7, 365 days a year** in various forms. You can use the Canvas Guides to search for answers, call the support hotline to talk to a person, hit the chat link to message a Canvas support technician, or report an issue directly to Canvas.

You can access all these help options by clicking on the **Help** link in the bottom-left corner of the Canvas window and then selecting your preferred method of assistance. If you call FAU's Help Desk, please be sure to select the option for Canvas.

### **Additional Technical Support**

1. For fully online courses, contact the eLearning Success Office at 561-297-0906.
2. If you can, take a Print Screen image of the monitor when the problem occurs. Save the image as a .jpg file. If you are unfamiliar with creating a Print Screen image, see [Print Screen Instructions](#). You can also take a photo of your screen with your camera or smartphone.
3. Complete a [Help Desk ticket](#). Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have the pertinent information to assist you properly. The process includes the following steps:
  - a. Select “Canvas (Student)” for the Ticket Type.
  - b. Input the Course ID.
  - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
  - d. Attach the Print Screen file, if available.
4. If you do not hear back from a Help Desk representative in a timely manner (48 hours), it is your responsibility to follow up with an appropriate staff member until a resolution is reached.
5. Once you have submitted a Help Desk Ticket, inform your instructor. Include all pertinent information of the incident (steps 3b-d above and the case number). Keep your instructor informed of the status.

### **Required Texts/Materials/Software/Technology**

It is your responsibility to obtain the necessary materials to meet course deadlines. The FAU Bookstore may be offering discounted materials for this course through the first week of classes with the price of the materials added to your FAU account. Under this program, you may see materials listed on the bookstore website as Required with different ISBNs.

#### **1) Textbook:**

**Accounting Information Systems. 16th Edition. Marshall B. Romney, Paul J. Steinbart,**

## **Scott L. Summers, David A. Wood. Pearson. 2024.**

The textbook for this class is a stand alone eBook or hardcopy. You can choose which format you prefer because there is no interactive content added to the digital version. If you purchase the print version, you do not need a digital access code as well.

Digital version: 9780138125721

Print version: 9780138099497

Both the digital and print versions are available from the FAU Bookstore at  
<http://www.fau.edu/business-services/bookstore/>

## **2) Software: Microsoft 365 with Excel or Microsoft Excel version 2016 or higher**

The assignments in this course that use Excel are compatible with a Windows or Mac computer. Excel will be used to create systems documentation diagrams, but you may use another design tool if it has the same required symbols and you can save your diagram as a PDF file on one page.

FAU is offering Microsoft 365 for Windows or Mac, which includes Excel, free to students. To install, visit [Microsoft Office 365 Install](#).

## **3) Technology Tools:**

The following technology tools will be used in this course. All tools are free for students. Instructions for accessing these tools are listed on the Tools to Use page in the Canvas course.

- Respondus LockDown Browser and Monitor – online proctoring for exams
- UiPath – robotic process automation for projects
- Zoom – video conferencing for virtual office hours

## **4) Computer System:**

Reliable computer with connected webcam, microphone, speakers/headset/earbuds, media player software (audio and video), backup system for computer files, and a reliable and fast internet connection. You must also have permissions to install software on this computer.

## **Communication Procedures**

Students are expected to read all announcements and all messages from the instructor in a timely manner. The instructor will use the Canvas Inbox, not FAU email, to communicate with students. Check the Announcements page in Canvas and your Canvas Inbox every time you log in which should be at least once a week.

Use the Canvas Inbox to contact the instructor, not FAU email. This provides an extra layer of security by confirming that you are in the course. It also provides an archive of our conversations in one place that we can refer to throughout the course. Click the Help icon within Canvas and

choose Ask Your Instructor a Question. Be sure to reach out as soon as questions or issues arise. The instructor will generally respond within three business days. There may be a longer response time to answer a high volume of messages when deadlines for major assignments are approaching.

Before sending a message to the instructor, check the syllabus and the information in the Canvas course for the answer to your question. If you still have questions, contact the instructor through the Canvas Inbox. If the answer to your question has already been provided in the course, the instructor will direct you back to the appropriate area to find the answer.

Never use the Comment feature when submitting an assignment because these messages are not forwarded to the instructor's Inbox. Never reply directly to a message containing grading feedback from an assignment (they will appear in the Submission Comments section of your Canvas messages) because these messages do not appear in the instructor's Inbox. If you forward Canvas messages to your email account, do not reply to grading feedback messages using your email account. Instead, go to your Canvas Inbox and create a new message to the instructor to discuss your grading feedback; otherwise, your message will not be sent to the instructor's Inbox so you will not receive a response.

## **Assignment Grades**

Assignments that are not automatically graded upon submission may be muted in Canvas while they are being graded manually. The Assignment Summary in the syllabus indicates whether assignments are graded automatically or manually. The instructor will generally provide feedback on manually graded assignments within two weeks of the assignment deadline, unless otherwise stated. Some assignments may require a longer review period.

After submitting any assignment, immediately confirm that the correct file was submitted. Also, download the file just submitted to confirm that it is readable and not corrupted. Readable or viewable assignments must be uploaded to the appropriate submission link by the deadline to receive a grade. Emailed assignments will not be accepted.

If a student wishes to dispute the grade on an assignment, send a Canvas Inbox message to the instructor with specific information on why you think the grade should be different, including specific rubric categories when applicable. If a student does not dispute an assignment grade within two weeks of that grade being posted, it will be assumed that the student accepted the grade.

For assignment groups with the lowest grade dropped, you may choose not to submit the last assignment in that group; although, you may be giving up the opportunity to earn more points in the course or to learn something that may affect a future assignment. If there are different point values for assignments in the same group, Canvas automatically drops the lowest grade that gives students the greatest advantage. The lowest grade is not dropped until there are at least two assignments graded in an assignment group. Assignment groups with the lowest grade dropped are listed on the Assignment Summary in the syllabus and notated with "1 Rule" next to the

assignment group title on the Assignments page in Canvas. Dropped grades are grayed out on your Grades page and have an “x” with a notation that it is dropped.

## **Course Grades**

Grades are based on actual performance. All students will be graded based on the same criteria. Grades will not be adjusted based on personal circumstances.

If you wish to earn a specific grade in this course, work toward that grade from the beginning of the term and stay focused on your goal throughout the term. Take advantage of all the opportunities to succeed in this course by submitting all assignments, doing your best work on every assignment, and participating fully throughout the term. Additional assignments, or additional attempts for existing assignments, will not be offered. Extra credit is not available, grades will not be curved, and grades will not be rounded up to the next whole percentage point.

You can use the What-If feature on the Canvas Grades page that will calculate a potential total course grade based on your estimates of grades for the remaining assignments. Search Canvas Help for What-If Grades to learn how to use this feature.

## **Time Commitment per Credit Hour**

This course has three (3) credit hours. According to Florida State Regulation 6A-10.033, students must spend a minimum of 2,250 minutes (2.5 hours per week for 15 weeks) of classroom time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes (5 hours per week for 15 weeks) specifically working on course-related activities outside of class (reviewing class notes, reading assigned materials, completing assignments, preparing for exams, etc.). The same total minimum hours requirement per course of 6750 minutes (7.5 hours per week for 15 weeks) applies to fully online courses, hybrid courses, shortened terms, intensive format courses, and other modes of delivery.

## **Syllabus Terms**

By remaining in this course, students agree to read and understand the entire syllabus and abide by its terms. The terms of the syllabus will be applied equally to all students. It would not be fair to the whole class to make an exception for one student. Students should not ask for an exception to the syllabus terms unless that exception can be supported by university policies. This syllabus contains a tentative schedule of learning. Per School of Accounting policy, this syllabus may be amended at any time as deemed necessary by the instructor.

## **Syllabus & Course Agreement**

This quiz highlights some syllabus terms and confirms that you understand some major university policies. This quiz is not timed, has unlimited attempts, and will be available throughout the term. Each question is listed at one point each, but the score will not be included in your course grade. Earning 100% on the Syllabus & Course Agreement is required in order to access the course modules.

## **Quizzes**

Quizzes will be administered online outside of the classroom using Respondus LockDown Browser. There will be one multiple-choice quiz for each assigned chapter from the textbook. The number of questions per quiz varies. Quizzes may be submitted anytime during the period when they are available up until the deadline. Quizzes are not timed and are not closed book. Questions will be presented one at a time with backtracking allowed. Scores will be available immediately within Canvas.

## **Projects**

Projects will use various information systems and processes software. Although you may discuss with your classmates the topics that apply to the projects (such as general ideas on automation or software tool use), you may not show or share your work or files (or the work or files of another) physically or digitally unless expressly authorized by the instructor for a specific assignment (such as classroom activities). The deliverables must be created and submitted individually by each student. Projects may be submitted anytime during the period when they are available up until the deadline. Generally, projects will be available at least two weeks before the deadline.

## **Flowcharts**

The Flowchart assignments, including the Flowchart Exam, will require the creation of a document flowchart using a provided narrative and designated software. Although you may discuss with your classmates the general guidelines for flowcharting and software tool use, you may not show or share your work or files (or the work or files of another) physically or digitally unless expressly authorized by the instructor for a specific assignment (such as classroom activities). The deliverables must be created and submitted individually by each student. The Flowchart Exam is not timed, is not closed book, and may be submitted anytime during the period when it is available up until the deadline. Each Flowchart assignment will be available only during the week that it is due.

## **Midterm and Final Exams**

The Midterm and Final Exams will be administered online outside of the classroom using the Respondus LockDown Browser and Monitor online proctoring tools that will record your audio, video, and computer activity and provide a report to the instructor within a few days of the exam deadline. Exams may be submitted anytime during the period when they are available up until the deadline. Exams will be available only during the week that they are due. Exam scores will be available within one week of the exam deadline, unless otherwise stated.

Exams will be closed books and closed notes, with no internet browsing. You cannot have anything else open on your computer or any other device, anything placed on your desk, or anything in your possession (including a blank sheet of paper, writing instrument, or cell phone).

Questions will be presented one at a time with backtracking allowed. The Midterm Exam will cover chapters 3, 8, 10, and 14 (the first four chapters covered in the course). The Final Exam will cover chapters 3, 8, 10, 14, 15, 16, 17, and 18 (all eight chapters covered in the course). The

Midterm Exam will contain 50 multiple-choice questions listed at one point each and must be completed within 75 minutes. The Final Exam will contain 80 multiple-choice questions listed at one point each and must be completed within 120 minutes. To complete each exam, questions must be answered in an average of 90 seconds, so you must be thoroughly prepared for each exam.

Penalties for irregularities while taking an exam include, but are not limited to, a grade of zero on the exam, a failing grade for the course that cannot be removed by any forgiveness policy or by dropping the course, a notification sent to the university, a notation on the student's transcript that the student violated the Code of Academic Integrity, and expulsion from the School of Accounting or the University. These penalties can be assessed even after exam grades are released.

## Midterm and Final Exam Violations

Both the Boca and Davie campuses have computers with cameras for taking video proctored exams. Students are cautioned against using public hotspots, including FAU Wifi, because an interruption in service could cause you to be kicked out of the exam.

**If you are kicked out of the exam, immediately re-enter the exam, but do not access any materials or files before you re-enter the exam. The exam timer will continue to run.**

**CAUTION:** Be sure that your computer is fully charged, that your battery can last for longer than the allotted time for the exam, and that your power cord and outlet plug are secure and do not need adjusting. Exiting the exam, being out of camera, or reaching for a battery or power cord while taking the exam are not valid excuses for violating exam conditions.

The online exam conditions should replicate classroom conditions. Actions considered to be violations of exam conditions include, but are not limited to, the following items.

### Exam Access:

- **Not establishing identity using an FAU Owl Card or government-issued photo ID during the access procedures for the exam**

### Testing Area:

- **Not including your entire desk and wall next to the desk, the floor immediately below your desk, and a 360-degree horizontal view of the room during the room camera scan (if you are taking the exam in a campus computer lab, mention this while doing the room scan to explain why the camera may not be maneuverable enough to do a full scan)**
- Not having a clean and completely cleared desk and floor area - **do not sit on a couch or bed**
- Do not have a blanket, shawl, or other type of wrap on you or near you
- Not having bright lighting in the room - the source of light should not be behind you
- Having anything in your possession - including a blank sheet of paper or writing instrument
- Writing visible on desk or on walls
- Having audio or video playing in the background - music, TV, etc.
- Do not communicate or interact with others **or talk out loud (even to yourself)**

### During the Exam:

- **Looking away from the computer screen - Keep your eyes on the exam at all times (looking up, down, or away to think is not a valid excuse for looking away from the screen)**
- **Not keeping your eyes, face, head, and upper body in full frontal view of the camera - do not cover or shield your eyes or face with your hands or arms - do not slouch out of view**
- Disabling any camera positioning or out of view warning notices while taking an exam
- Reaching for anything while taking the exam - and do not eat or drink while taking the exam
- Blocking or moving the camera, leaving the room, or moving to another room
- Wearing headphones, ear buds, or similar devices
- Using a phone (or having one nearby) or using more than one monitor, display, or device
- Taking screen shots, videos, or photos of the exam and/or copying the exam questions
- Having anything open on your computer except the software used to take the exam
- Using textbooks, notes, or any other materials, including browsing the internet
- Wearing tinted or dark glasses and/or a hat with a bill or brim

## Assignment Summary

Group	Weight	Assignments	How Graded	Attempts	Drop Lowest Score in Group
Start Here	0%	Syllabus & Course Agreement	Auto	Unlimited	n/a
Start Here	0%	Academic Integrity Certificate	Auto	Unlimited	n/a
Quiz	15%	Chapter Quizzes (8 chapters)	Auto	1	Yes
Project	20%	UiPath assignments	Manual	1	No
Flowchart	20%	Flowcharts and Score Sheet	Manual	1	No
Midterm	20%	Midterm Exam	Auto	1	No
Final	25%	Final Exam	Auto	1	No

# Course Outline

Course Start Date: 1/4

Last day of the Drop/Add period: 1/10

Last day to drop with a "W" grade: 3/21

The course week begins and ends on Thursdays at 11:59:00 p.m. unless otherwise noted.

Week	Ending	Module	Chapter	Topic	Due Thursday by 11:59:00 p.m. (unless otherwise noted)
1	1/9	Start Here		Course Overview	Syllabus & Course Agreement (Due 1/16) Academic Integrity Certificate (Due 1/16)
2	1/16	C3	3	Systems Documentation	Documentation Quiz
3	1/23	F1		Flowcharts	Flowchart Practice
4	1/30	F1		Flowcharts	Flowchart Score Sheet
4	1/30	P1		UiPath	UiPath assignments
5	2/6	C8	8	Fraud	Fraud Quiz
6	2/13	C10	10	Controls & AIS	Controls Quiz
7	2/20	C14	14	Revenue Cycle	Revenue Quiz
8	2/27	E1	3, 8, 10, 14	See Exam Topics list	Midterm Exam
9	3/13	C15	15	Expenditure Cycle	Expenditure Quiz
10	3/20	P2		UiPath	UiPath assignments
11	3/27	F2		Flowcharts	Flowchart Exam
12	4/3	C16	16	Production Cycle	Production Quiz
13	4/10	C17	17	HR & Payroll Cycle	HR & PR Quiz
13	4/10	P3		UiPath	UiPath assignments
14	4/17	C18	18	General Ledger System	GL Quiz
15	4/24	E2	3, 8, 10, 14, 15, 16, 17, 18	See Exam Topics list	Final Exam