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**Instructor:** Dr. Theresa Presley  
**Office:** Kelce 223D.  
**Hours:** Tuesday and Thursday afternoons 2-3:30 and virtually (emails and Zoom).  
To set up a Zoom session, email me using Canvas email.  
**E-mail:** [tpreslev@pittstate.edu](mailto:tpreslev@pittstate.edu) (This is the best way to contact me outside of class.)

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### **Textbook/Materials**

- Systems Understanding Aid. 10<sup>th</sup> edition. Alvin A. Arens and D. Dewey Ward. Publisher: Armond Dalton. ISBN 9780912503752. (Note: This may also be ordered from the Armond Dalton website.)

### Technology needs:

- High speed internet (needed for most submissions),
- Laptop /PC (needed for most submissions),
- Microsoft suite (should be free to download from university or you can use the labs),
- Printer (optional: should you want to print)
- Phone (optional). This is fine for emails but not class submissions.

You may experience difficulties uploading documents or completing quizzes if you use your phone or Apple-based computers. Also, I suggest you use Google Chrome as your access browser. Most submissions are online except for exams which are all in class during class time.

NOTE: Technology needs can be met using Campus labs. However, if you are using the resources on campus, due to COVID-19 or other unforeseen events, it is reasonable to assume access may not be always available. In this case, you will need to have available the above technology in order to complete the semester work.

### **Catalog Course Description**

An introduction to the systems for recording, summarizing, classifying and reporting of accounting information to internal and external users. The course explores the relationship between business processes and transaction processing using a transaction cycle approach. Students are introduced to expected accounting documents, document flow, and internal control activities. The course includes a systems understanding aid which simulates an accounting information system.

### **Prerequisites**

Prerequisite: ACCTG 201 Financial Accounting, ACCTG 202 Managerial Accounting, CIS 130 Computer Information Systems AND junior standing. (*Please note, you must have passed each of these classes to meet the course prerequisites.*)

## Course Objectives / Learning Outcomes

1. Understand the conceptual relationship between business processes and accounting systems. Be able to document an accounting system as it relates to a specific business.
2. Understand the basic principles of internal control as they relate to specific business processes and accounting systems.
3. Understand the role of accounting documents in accounting systems.
4. Understand the accounting cycles and sub-cycles and recognize the primary control risks within each cycle (sub-cycle).
5. Understand the accounting cycle.

Note: The *specific learning objectives* for this course are listed on each of the PowerPoint slides. Students who wish to receive a grade of A or B in the class will need to master the specific learning objectives.

One indication of learning comprehension is the completion of the following:

1. Be able to complete in class exercises and assignments with ease. Understand what and why we are completing steps in the systems understanding aid (SUA).
2. Understand the learning objectives. How does each relate to what you already know?
3. What is at least one “new thing” you learned. Does the textbook and SUA reference materials make sense? See if you can relate what we talk about in class to your life.
4. Can you rework/discuss what we did in class?

Although not specifically discussed above, students are required to learn and apply new concepts in this class. It is of critical importance that the concepts be retained in order to successfully complete the next level of studies. As an experienced instructor of accounting, I have found three activities to assist with the retention:

1. Discussion with others.
2. Practice.
3. Teaching others.

In the introductory module is a discussion so that you can meet at least one other classmate.

## Course Outline

See tentative schedule provided within Canvas. This document will be updated as needed. Your work is organized according to modules. Each module usually has at least one quiz and SUA work. After several modules are completed, you will have an exam {See exam policy-no makeups or early exams given}

Please note that you will have a major assignment in the completion of the SUA packet. I am requiring you to complete assignments which indicate you have completed the packet. It is due on the last class day (not the final exam day). If you do not finish all the packet assignments by that time, you will receive a grade of zero for the packet. If you choose to complete the packet assignments by midnight on Tuesday of Dead Week, I will award 5 extra points.

Please note exam dates and assignment dates. This semester the exams are in class on Thursday of exam weeks.

In accordance with Dead Week requirements, I include in the syllabus your assignments which are due during Dead Week. See schedule and Canvas modules. The SUA packet, while due during Dead Week, may be submitted earlier in the semester.

This schedule should be viewed as an outline for the semester. It is tentative and may be adjusted due to unforeseen circumstances. Every effort is made to include assignments so that the Canvas calendar dates are accurate.

## **Teaching Methods**

The primary teaching methods are lecture, instruction, and problem solving. We will be using a system understanding aid (SUA) which simulates business processes. Mastery and understanding of the SUA enhances understanding of accounting systems. Students are advised that this course requires significant dedication to study of the material and completion of the SUA packet.

## **Canvas**

Canvas will be used for this course. Students are advised to access and review materials posted including (and not limited to) PowerPoint presentations, notes, study guides, schedules, and other learning materials. I post scores to Canvas and if there is an adjustment in score, it will also show up in Canvas.

You should use Canvas to send me emails. Please be sure your email account in Canvas is the one which you use. Also note that the student email accounts have been transferred to a new system beginning Fall 2022.

In addition to class emails and in class announcements, I also post announcements in Canvas as a way of letting everyone know of changes or to highlight deadlines.

This semester, your work is organized in modules in Canvas and you will be working through those modules. You need to learn the module approach in Canvas. Most weeks have more than one module. Modules should open sequentially. Please let me know if you find a module locked. During exam weeks, you should also be working in the modules. Check Canvas for the work dates on the modules.

## **Attendance Policy**

This is a face-to-face class. You are expected to attend class. If you miss class, you can access the materials online in the Canvas modules however, there will be considerable work done in class that you are expected to complete prior to your return to class.

You must attend class on exam days. See exam policy below.

## **Exam day rules: (LOWEST IS DROPPED)**

I do not give make-up examinations. Make-up examinations are unfair to students that take exams during the scheduled class times.

If you are sick during an examination time, you should not attempt the exam. Otherwise, I do expect you to take the examination at the scheduled time. Send me an email ASAP, if there are difficulties.

At times, college sponsored events conflict with exams. An example of a college sponsored event is a student who is a football player leaving with the team for a game. In this case, I will require a note from the coach or other university person of authority. Fraternity Frisbee tournaments are not a valid reason to miss an exam. Inform me a week in advance of the exam date if there is a conflict. I determine if the absence is for a valid reason.

In this class, we drop the lowest exam. If you do not take an exam, I will assign the score of zero for the exam and that exam becomes the dropped exam. I give students the schedule early in the semester so that conflicts may be worked out. Again, I usually do not give early or makeup exams—it is unreasonable to ask your class to change exam schedules.

## **Classroom Conduct**

### Instructor expectations of students

Before each new module, I expect students:

1. To have a basic understanding of the materials covered in the previous class meeting.
2. To have examined the textbook materials and classroom Power Points for the present class meeting (including applicable SUA activities).
3. To have access to the SUA and work in the SUA as we discuss it in videos or course materials.
4. To relate the current materials to prior materials covered either in this class or previous classes. (This assists in your retention of the new materials.)
5. To formulate some basic questions.

For each module, you should have:

1. A PowerPoint presentation of the course materials.
2. Exercise, assignment, submission.
3. After the first few modules, SUA work.

After completing a series of modules, there will be an exam in Canvas.

At the end of the semester, a submission of work based on your completed SUA.

Bring questions/concerns to the attention of your teacher promptly.

I appreciate your input as to any confusing assignments or deadlines.

*If you have a disability such as, but not limited to, test-taking difficulties, you are encouraged to seek assistance. Do this early in the semester. (See syllabus supplement statement.)*

### Class rules

I do expect you to abide by the class, college, and university rules for ethical behaviors without regard to modality of submissions. The best policy for behaviors is one of mutual respect. Respect other students. Respect your teachers. Treat others as you would like to be treated.

In addition, the following etiquette rules should be understood:

Please use the following rules of netiquette as you post to online discussions, provide submissions, and send messages to your instructor and fellow students in the course:

1. Use professional language. Always say please and thank you and leave text messaging abbreviations out of messages and posts. Be positive and constructive in your feedback to replies to fellow students and your teacher. Address your professor as Dr. Presley in emails (not Mrs. Presley or Theresa).

2. Try not to use all caps--it comes across as shouting to the reader. Use "bold" formatting or use quotes to emphasize a word or phrase. It may be okay at times for headings or to place emphasis on a web page, but try to avoid it when communicating on discussion boards or corresponding with others electronically. Bold text is considered rude or offensive to some.

3. User proper language and titles--no slang or profanity. Even if a word is one you consider to be "not so bad", it could be offensive to others. (This includes commonly used text abbreviations that represent offensive words.)

4. Try to be considerate of others. If your teacher hasn't posted that assignment and it should be posted, perhaps it just an oversight. A simple email addressed to your professor will do. For example, "I noticed that the assignment is listed on the schedule but I don't see it in Canvas."

4. Review posts and messages before saving. Check for grammar and spelling errors and restate your message when necessary. (Once sent, an email has left, just like those words you wish you hadn't said to your friend.)

5. Ask for clarification. If you do not understand an assignment or feedback from me, please ask for clarification. I will do my best to word my posts/messages as clearly as possible, but in an online environment, I cannot "see" if my messages are being understood. If you do not understand something, it is likely that 5 other classmates also do not understand. Thus, your teacher is thankful for your inquiry as it is beneficial for you and others, to help learning.

If proper netiquette is not followed, you will not earn full credit on your assignments. Since these netiquette rules are published in the syllabus, you must abide by them.

To me, the most important point in this section is that you should respect your classmates and your teacher. This should be the guiding principle.

If you do not understand, let me know. You are not the only student who does not understand and I will respect you more for letting me know.

Your in-class experience is enhanced if you work according to the class schedule. If you do the homework after lectures, you will be better able to understand the materials presented. In this class it is critical that you do not fall behind. The SUA work must be done according to schedule. Exams will be given according to the schedule and at the times indicated (you will be notified if dates/times must change due to unforeseen events).

### Exam rules:

1. No communicating, except with your instructor, during the exam.
2. You are expected to take exams without assistance from others—whether in the room with you or electronically.
3. No calculators except for SIMPLE ones and no other electronic devices—including cell phones.
4. No materials are to be used during the exam other than those available through the exam content. Thus, no additional laptops in use or books open or notes open, etc.
5. No leaving the room during an exam, unless excused by your instructor.
6. Disclosing or discussing exam materials with other students to assist other students is considered academic dishonesty.
7. Should you arrive late to the exam, you will not be given additional time to complete the exam. The internet connection off campus is your responsibility. If you are on campus and connectivity is lost, I can validate that disruption. Off campus, I cannot validate.

I can discuss with you the questions missed on any exam. I am happy to do so during office hours. You may also email me about your concerns or we can set up a Zoom conference.

You may not photocopy or reproduce the exam in any way (this includes screenshots and copying of onscreen materials).

### Homework:

1. You should complete homework as a pre-requisite for successful completion of exams. You should be able to confidently work through problems with ease.
2. You should understand the problems/exercises we work in class. If you do not understand, you cannot succeed.....AND I WANT YOU TO SUCCEED!
3. Any homework submitted to the instructor for grading should be your work and not group work. It should include the conclusions/results you believe best answer the questions and problems.
4. You may not copy materials from other students or submit other students work as your own. If you look at another student's work and believe it is better than yours, you cannot turn in the student's work. This includes submitting another student's work in the SUA as your own.
5. The submitted work is your responsibility. You should understand and be able to complete similar exercises for exams. If you believe that there is a difficulty with the question or problem—an inconsistency, a fault, some missing materials—do not hesitate to let me know. I will respond as quickly as possible.
6. Homework must be completed when assigned. Graded homework if not submitted by the due time (generally class time) will receive the grade of zero. The reason for this is to encourage you to become responsible employees. You will find that accounting has many deadlines and there are no exceptions to these deadlines. Ungraded homework needs to be completed according to the schedule so that you do not get behind on the coursework. The SUA tends not to be graded throughout the semester except for the module submissions, but becomes graded at the end of the semester. You have an end of semester submission.
7. Review the schedule to make sure that you understand the deadlines. Allow adequate time. Work along with the class schedule. Do not put off homework. Ask questions as they arise.
8. I consider homework to be a learning experience. Therefore, my expectation is *not* for perfection in the completion of homework. Accordingly, I try to assign homework that reinforces what we do in class and helps you to learn the concepts needed to successfully complete examinations.

9. If you need to know what you missed or have submission grading explained, please do not hesitate to email me. You also have available a Word document schedule, the Canvas modules for the week, and the schedule in Canvas.

## **Academic Integrity**

All Pitt State students are bound by the academic integrity policies of the university as described and outlined in the current Syllabus Supplement. Please familiarize yourself with these rules and guidelines. In addition, as a course offered through the Kelce College of Business, students in this class are obligated to adhere to the college's Student Code of Ethics as outlined below, Students pledge to:

- Arrive on time, remain until dismissed at all class sessions, and notify instructors in advance of anticipated absences, late arrivals, or early departures whenever possible.
- Turn off cell phones or other electronic devices while in class, unless permission to use them has been granted.
- Refrain from class disturbances.
- Refrain from use of profane or vulgar language in a threatening or disruptive manner.
- Treat fellow students, staff, faculty, administrators, and property with respect.
- Refrain from giving or receiving inappropriate assistance.
- Prepare assignment and exams honestly, refraining from such unacceptable conduct as plagiarism or unacknowledged appropriation of another's work in any academic work.
- Obey the policies, regulations, and laws of the United States of America, the State of Kansas, The Kansas Board of Regents, Pittsburg State University, and the Gladys A. Kelce College of Business.
- If a student observes someone committing dishonesty in connection with academic work, the student is encouraged to report that dishonesty to the appropriate individual (ex, faculty member, or administrator).

## **Students with Disabilities**

Please inform the instructor if you have a learning or physical disability that interferes with course requirements. Assistance and/or appropriate accommodations may be available through the contacts listed on the current Syllabus Supplement.

## Course Evaluation Methods

	Percent
Exams 3 exams, drop lowest	34%
SUA Financials including Green Monster	33%
Projects, Quizzes, Homework	33%
Total	100%

You can estimate your grade by the following formula:

$$\text{Total grade} = .34(\text{average exam points out of 100}) + .33(\text{SUA expected points out of 100}) + .33(\text{Projects, etc. expected points out of 100})$$

Canvas does a good job of telling you where you are throughout the semester. There is a glitch because we drop the lowest exam. Therefore, the exam scores may differ from what Canvas shows. We will not know until the third exam is taken and scored what your exam score component (average exam points out of 100) is.

Your grade in this class is determined by the total percentage correct using the following scale:

90-100%	A
80-89%	B
70-79%	C
60-69%	D
Below 60%	F

If the exam scores warrant, I will curve the scores. The posted scores will include the curve. No further curve will be given.

Concerns about your performance should be addressed as the class is taken and not at the end of the semester. Arguing with the instructor about grades is generally not beneficial.

***There is not a final exam in this class.***

Here is the link to your current syllabus insert:

<https://www.pittstate.edu/registrar/syllabus-supplement.html>



As of July 19, 2021