

**The Ohio State University**  
**Max M. Fisher College of Business**

**Accounting 3600: Introduction to Accounting Information Systems**  
**Course Syllabus - Autumn 2025**

**Instructor Information:**

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Office Hours: Mondays 3:00 – 4:00 pm; Wednesdays 12:45 – 1:45 pm; and by appointment

**Course Materials:**

- Textbook: *Accounting Information Systems*, Sixteenth Edition  
Romney, Steinbart, Summers, & Wood, Pearson Publishing
- To rent the textbook for \$9.99 per month:  
<https://www.pearson.com/en-us/subject-catalog/p/accounting-information-systems/P200000010389/9780138114411>

**Course Objectives:**

Today, professional accountants work in an exciting and complex environment that is constantly changing. A central feature of accounting in today's business world is the interaction of accounting professionals with computer-based information systems. As primary users of information systems in organizations, accountants must participate in their design and understand their operation. Accounting managers must measure and evaluate the performance of information systems. Internal and external auditors must assess the quality of information processing and evaluate the accuracy of information input and output. The major share of the work of accounting consultants is in the design, implementation, and evaluation of information systems. These activities are accomplished by an understanding of:

- the organizational foundations of information systems, their emerging strategic role, and their impact on organizational planning, design, and operations
- the technical foundation of information systems, including hardware, software, telecommunications, networks, and the information architecture
- the process of redesigning organizations utilizing systems analysis and design, quality assurance, and change management techniques
- the role of information systems in capturing and distributing organizational knowledge and enhancing management decision making

## Academic Integrity:

Academic integrity is essential to maintaining an environment that fosters excellence in teaching, research, and other educational and scholarly activities. Thus, The Ohio State University and the Committee on Academic Misconduct (COAM) expect that all students have read and understand the University's Code of Student Conduct, and that all students will complete all academic and scholarly assignments with fairness and honesty. Students must recognize that failure to follow the rules and guidelines established in the University's Code of Student Conduct (<https://trustees.osu.edu/bylaws-and-rules/code>) and in this syllabus may constitute Academic Misconduct (<https://oaa.osu.edu/academic-integrity-and-misconduct>).

The Ohio State University's Code of Student Conduct (Section 3335-23-04) defines academic misconduct as any activity that tends to compromise the academic integrity of the University, or subvert the educational process. Examples of academic misconduct include (but are not limited to) plagiarism, collusion (unauthorized collaboration), copying the work of another student, and possession of unauthorized materials during an examination. Ignorance of the University's Code of Student Conduct is never considered an excuse for academic misconduct, so I recommend that you review the Code of Student Conduct and, specifically, the sections dealing with academic misconduct.

If I suspect that a student has committed academic misconduct in this course, I am obligated by University Rules to report my suspicions to the Committee on Academic Misconduct. If COAM determines that you have violated the University's Code of Student Conduct (i.e., committed academic misconduct), the sanctions for the misconduct could include a failing grade in this course and suspension or dismissal from the University. If you have any questions about the above policy or what constitutes academic misconduct in this course, please contact me.

## Disability Services:

The University strives to make all learning experiences as accessible as possible. If you anticipate or experience academic barriers based on your disability (including mental health, chronic or temporary medical conditions), please let me know immediately so that we can privately discuss options. To establish reasonable accommodations, I may request that you register with Student Life Disability Services. After registration, make arrangements with me as soon as possible to discuss your accommodations so that they may be implemented in a timely fashion. SLDS contact information: [slds@osu.edu](mailto:slds@osu.edu); 614-292-3307; [slds.osu.edu](http://slds.osu.edu); 098 Baker Hall, 113 W. 12th Avenue.

## Class Attendance:

Due to the strong positive correlation between a good grade and a good attendance record for this course, you should make every effort to attend all class meetings. At The Ohio State University, attendance at scheduled classes is required, and prolonged unexcused absences will result in cancellation of your registration for the course. Additionally, regular class attendance and participation is an indication of your effort in the course and is critical evidence for borderline grade decisions. *Interruptions of class by continually arriving late and/or leaving early, talking, or other disruptive behavior will result in a reduction of ten points per incident in your attendance grade. Additionally, a large number of class absences will result in a ten-point reduction per absence in your attendance grade. Finally, all cell phones and other audible electronic devices must be turned off and put away during class time. The use of cell phones during class will result in a ten-point reduction in the class attendance grade.*

## Homework:

There are no formal written homework assignments for this course. However, practice is essential to mastering this subject matter. Thus, I have indicated recommended practice assignments for each topic covered (see the last two pages of the syllabus). These problems can be found in the textbook at the end of each chapter. The solutions to all assigned problems can be accessed on the carmen course site by clicking on 'content' on the top navigation bar and then scrolling down to the bullet point labeled 'practice assignment solutions'. While these assignments will not be collected, you should attempt to complete these problems in order to prepare for class, quizzes, and exams.

## Quizzes:

There are three, fifty-point quizzes scheduled throughout the course (see the assignment schedule). If you miss a quiz for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to take a late quiz. If you miss any quiz without receiving an excused absence, your score for that quiz will be zero. The quizzes will be given during class time.

## Examinations:

Three exams will be given throughout the course. The exams are scheduled for Wednesday, September 24; Wednesday, October 29; and Wednesday, December 10 and will be given during class time. ***There will not be a comprehensive final exam given in this class.***

If you miss an examination for a valid reason (e.g., sickness, death in immediate family) and provide sufficient documentation to support your situation, you will receive an excused absence and will need to complete a late exam. If you miss any examination without receiving an excused absence, your score for that examination will be zero.

## Course Grade:

Your final grade in this course will be determined by the total points you earn from quizzes and exams. The maximum points you can earn from each are:

Exam I (09/24)	200 points
Exam II (10/29)	200 points
Exam III (12/10)	200 points
Class attendance (-10 for each attendance incident after 3 instances)	0 points
Quizzes (3 x 50 points each)	<u>150 points</u>
<b>Total</b>	<b><u>750 points</u></b>

DATE	READING	TOPIC	PRACTICE ASSIGNMENTS
August 27	Chapter 1	Accounting Information Systems	P1-4
August 29	Chapter 1 Chapter 2	Accounting Information Systems Overview of Transaction Processing	P1-5, 7 P2-3
September 3	Chapter 2	Overview of Transaction Processing	P2-5, 6, 10
September 5	Chapter 3	Systems Documentation	DQ3-1; P3-5 (a only)
September 10	Chapter 3	Systems Documentation	P3-6 (a only), 8 (a only)
September 12	Chapter 4	Relational Databases <b>Quiz #1 (covers chapters 2 &amp; 3)</b>	DQ4-1, 7
September 17	Chapter 4	Relational Databases	P4-2, 6 (a & b only), 9
September 19	n/a	Catch-up (if needed)	
September 24	n/a	<b>Exam I (3:15 – 4:35 pm)</b> <b>Covers chapters 1 – 4</b>	
September 26	Chapter 8	Fraud and Errors	DQ8-2, 3; P8-1
October 1	Chapter 8	Fraud and Errors	P8-2, 4, 7
October 3	Chapter 10	Control and Accounting Information Systems	DQ10-2, 5, 7
October 8	Chapter 10	Control and Accounting Information Systems	P10-2, 4, 5 (a – d only)
October 10	Chapter 11	Controls: Information Security <b>Quiz #2 (covers chapters 8 &amp; 10)</b>	DQ11-2; P11-1
October 15	Chapter 11	Controls: Information Security	P11-4, 5, 6
October 17	n/a	<b>NO CLASS – FALL BREAK</b>	
October 22	Chapter 12	Controls: Confidentiality & Privacy	DQ12-1, 4
October 24	Chapter 12	Controls: Confidentiality & Privacy	P12-1, 9
October 29	n/a	<b>Exam II (3:15 – 4:35 pm)</b> <b>Covers chapters 8, 10, 11, &amp; 12</b>	
October 31	n/a	<b>NO CLASS</b>	
November 5	Chapter 13	Controls: Processing Integrity & Availability	DQ13-3
November 7	Chapter 13	Controls: Processing Integrity & Availability	P13-1, 5, 7
November 12	Chapter 14	Revenue Cycle	DQ14-3; P14-1
November 14	Chapter 14	Revenue Cycle	P14-2, 11
November 19	Chapter 15	Expenditure Cycle <b>Quiz #3 (covers chapters 13 &amp; 14)</b>	DQ15-6; P15-1
November 21	Chapter 15	Expenditure Cycle	P15-4, 9
November 26	n/a	<b>NO CLASS – THANKSGIVING BREAK</b>	
November 28	n/a	<b>NO CLASS – THANKSGIVING BREAK</b>	
December 3	Chapter 17	Human Resources & Payroll Cycle	DQ17-4, 5
December 5	Chapter 17	Human Resources & Payroll Cycle	P17-1, 9
December 10	n/a	<b>Exam III (3:15 – 4:35 pm)</b> <b>Covers chapters 13, 14, 15, &amp; 17</b>	