**Accounting Information Systems – ACC409**  
**Sections 001 and 002**

**Spring 2018**

**School of Accountancy**

**Shidler College of Business**

**University of Hawai‘i at Mānoa**

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| Instructor: | Roger Debreceny, PhD, FCPA, CGEIT |
| Office: | BUSAD C-401B |
| Email: | rogersd@hawaii.edu |
| Class Hours: | Section 001 0300-0415p Section 002 0130-0245pm Both sections are in G103 You must attend only the session for which you are registered, graded content will be class specific and the pace of coverage will likely vary |
| Office Hours: | Thu 4:30pm ~ 5:30pm or by appointment. |

**Course Description:**

Information technology (IT), or Information Systems (IS) is one of the most important facilitators of value creation in organizations. An Accounting Information System (AIS) combines the study and practice of accounting with the design, implementation, and monitoring of an information system. Such a system involves applying modern information technology resources to traditional accounting controls and methods to provide users the financial information necessary to manage their organizations and facilitate value creation. However, IT brings its own complexities and risks. This course focuses on how managers can improve operational effectiveness and efficiency and minimize the corresponding risks by understanding the key issues regarding IT. Students will achieve competence in analysis and documentation of IT-enabled business processes. Students will also learn the impact of IT on the maintenance of internal controls and risk management within an AIS.

**Prerequisite:**

ACC323 with C- or better (or concurrent) and BUS311 with C- or better (no concurrent). A laptop with Internet browsing capability, MS Excel and MS Access is required.

* You **MUST** have MS Access before Week 4.
* It is assumed that all students have taken BUS311 and are familiar with the basic functions of MS Excel and MS Access. No allowances or exceptions to assigned coursework will be made for those students who have not achieved competence with basic functions.

**Text/Required Readings:**

* **ACC409, Select Chapters Richardson: Accounting Information Systems**. McGraw-Hill.
* Additional Readings will be distributed to students during the semester at the instructor’s discretion.
* Students are responsible for all material within the text and distributed readings regardless of whether it is specifically addressed in class.

**Laptop/Software Required:**

* Students are required to bring a laptop to classes.
* The laptop is required to have an Internet connection, browsing capability and with word processing software, MS Excel and MS Access. **No points will be given for in class exercises if a student does not bring his or her laptop to the class.**
* For business process exercises/homework, we will use <http://creately.com> or a similar tool. Details about using *creately.com* will be discussed in class.
* For NetSuite Assignments we will use NetSuite’s ERP software online via the NetSuite SuiteAcademy educational portal.

**Laulima:**

Laulima facilitates the communication in this class ([laulima.hawaii.edu](http://laulima.hawaii.edu)). Students should regularly check the Laulima for the coming weeks’ material, class discussions, exercises, readings etc. Copies of the slides, readings and exercises for each class will be made available on Laulima. No printed copies of materials will be made available. All assignments will be submitted to Laulima, unless otherwise announced.

Students are responsible for submitting the assignment before it is due. **No late assignments will be accepted** except for University allowed absence, or when Laulima is not accessible. It is also the student’s responsibility for making sure the file is the one the student would like to upload. It is highly recommended to submit the exercise, homework or deliverables as early as possible as the student can always replace the file he/she submitted before the deadline. The submitted assignment cannot be updated after the deadline. No points will be given if the file is not readable or cannot be opened. Internet connection issues are not accepted as reasons for late submissions. Email submissions will be ignored and no points will be given.

**Grading Policy:**

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| **Item** | **Points** |
| In-class/Homework Exercises | 120 |
| NetSuite Assignment | 100 |
| Quizzes (best 3 of 4) | 120 |
| Final Exam (cumulative) | 160 |
| **Total** | **500** |

\* The instructor reserves the right to re-distribute the points as needed and/or adjust the semester grade upwards, but do not assume that the instructor will do so.

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| **Semester Grade** | **Percentage %** |
| A+ | 98-100 |
| A | 92-97 |
| A- | 90-91 |
| B+ | 88-89 |
| B | 82-87 |
| B- | 80-81 |
| C+ | 78-79 |
| C | 72-77 |
| C- | 70-71 |
| D+ | 68-69 |
| D | 62-67 |
| D- | 60-61 |
| F | < 60 |

**Tentative Schedule:**

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| **Week** | **W/b** | **Topic** | **Reading/Note** |
| 1 | 8 Jan | Introduction | Ch 1, Ch. 15 |
| 2 | 15 Jan | SDLC and PM. Business Analysis/Process Modeling | Ch. 2, Ch. 16 |
| 3 | 22 Jan | Business Analysis/Process Modeling | Ch. 2 **Quiz1** |
| 4 | 29 Jan | Business Analysis/Process Modeling Data Modeling/UML Class Diagram | Ch.2, Ch.3 |
| 5 | 5 Feb | UML Class Diagram | Ch.3, Ch.4 |
| 6 | 12 Feb | Implement the design | Ch.4 **Quiz 2** |
| 7 | 19 Feb | Sales Cycle | Ch.5 |
| 8 | 26 Feb | Purchase Cycle | Ch.6 |
| 9 | 5 Mar | Conversion cycle | Ch.7 |
| 10 | 12 Mar | Internal Control | Ch. 11 **Quiz 3** |
| 11 | 19 Mar | Internal Control Information security and fraud | Ch. 11, Ch. 12 |
| 12 | 26 Mar | Spring Break |  |
| 13 | 2 Apr | Information security and fraud | Ch. 12 |
| 14 | 9 Apr | Data Analytics | Ch. 9 **Quiz 4** |
| 15 | 16 Apr | IT auditing | Ch. 13 |
| 16 | 23 Apr | XBRL and financial reporting | Ch.10 |
| 17 | 30 Apr | Review, make-up and catch-up |  |
| 18 | 7 May | Examination Week |  |

**Quizzes and the Final Exam:**

* Four Quizzes will be administered during the semester. The best three grades (3 of 4) will be used in determining your grade and the fifth will be discarded.
* One cumulative final exam will be administered during exam week.
* If a quiz or an exam will be missed because of a University-excused absence, you must notify the instructor **BEFORE** the exam. When an exam is missed due to a University-excused absence (and prior notice is provided), the exam will be rescheduled by the instructor at the instructor’s discretion.

Academic Honesty:

Students are expected to behave with integrity in all academic endeavors. Cheating, plagiarism, as well as any other form of academic dishonesty, are not tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct (see [www.studentaffairs.manoa.hawaii.edu/policies/conduct\_code/](http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/)). Please review the Student Conduct Code so you can make conscience and informed choices. Some relevant portions are:

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

 a. Cheating, plagiarism, and other forms of academic dishonesty,

 b. Furnishing false information to any UH official, faculty member, or office,

 c. Forgery, alteration, or misuse of any UH document, record, or … identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Please NOTE that UH disciplinary proceedings may be instituted against a student charged with conduct that potentially violates both the criminal law and this Student Conduct Code (that is, if both possible violations result from the same factual situation) without regard to the pendency of civil or criminal litigation in court or criminal arrest and prosecution.

If a student is caught committing an act of Academic Dishonesty, As defined in the University Student Conduct Code, he/she will receive a grade of "F" for the course and be referred for disciplinary action as provided for the by the University Student Conduct Code.

## Withdrawal/Drop Policy:

The student has the responsibility to withdraw from the course (see above for dates). If a student stops attending class and does not drop the course, a grade of "F" will be assigned at the end of the semester.

## Disability Access:

Students with disabilities are encouraged to contact the KOKUA program for information and assistance. KOKUA Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), [kokua@hawaii.edu](mailto:kokua@hawaii.edu), or Student Services Center, Room 13.

## Class Location in Case of Emergencies:

The emergency class site is on the steps down to George Hall out of the Shidler E-Tower.

## Attendance and Participation:

Students are expected to attend all class sessions in the sections in which they are registered. Class sessions provide useful information for understanding the topics covered in the course. Any reading materials alone may not be sufficient for one to do well in the course. Participation is encouraged. Students are encouraged to voluntarily ask questions, answer questions, share their thoughts (including presentations) and answers to the class activities. Active participation in the classroom has been shown to improve students’ understanding of the material, increase exposure to differing viewpoints, and provide a richer classroom experience than just having an instructor lecture. Students are expected to be active, individual contributors to classroom discussion. Activities such as sleeping in class, coming to class late or leaving early without advanced and approved notice, reading the newspaper or doing non-class-related work, classroom disruptions such as ongoing conversations with classmates, etc. are not allowed. The University recognizes that there are certain events, beyond the control of the student, such as illness, family emergency, bereavement, and certain religious observations that may result in a student’s absence from course activity. Additionally, this course also recognizes conflicts that arise for student athletes with regard to University-sanctioned athletic events. All such events must be supported by proper documentation from an authorized professional or agency. Absences for any other reasons will be considered unexcused-absences and do not require any consideration by the instructor.