Introduction

This is a survey course in Accounting Information Systems (AIS). The primary focus of the course is on the management of risks and institution of controls within sophisticated integrated information systems. This involves development of understanding of nature of these information systems and risks. There will be close attention to the key risk and control frameworks, including COSO, COSO-ERM and CoBIT. Coupled to this is skills enhancement in the identification and documentation of systems. We will also address the implications of the most important recent development in AIS, which is the eXtensible Business Reporting Language (XBRL).

A significant component of the course is skills development. We will work with a variety of tools and techniques including flowcharts, data flow diagrams, RACI charts and XBRL.

Faculty

Dr. Roger Debreceny, Shidler College Distinguished Professor of Accounting, School of Accountancy.

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Administrative Details

Meeting

Both classes meet at 6:00-8:45pm in BUSAD D103. Section 001 meets on Monday. Section 002 meets on Tuesday.

Laulima

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

**Method of Instruction**

The method of instruction for this class is a combination of lecture, in-class exercises, case discussions, software applications and class discussions. Students must read the textbook chapters and other materials prior to class.

**Textbooks:**


**Laptop**

We will make extensive use of laptops in class. Ownership of a laptop is a requirement of this course. If you need a loaner laptop, please contact Dr. Debreceny (for both sections). There are only a limited number of loaner laptops. There will be details on Laulima of software requirements and dates when students must bring the laptop to class.

**Other Learning Resources**

We will make extensive use of print and Web materials. There will be a folder in Laulima that will provide all relevant materials and pointers to Web resources.

**Method of Assessment**

In order to obtain a grade of C or better a student must obtain at least 40% in both the Mid-semester test and Final Exam.

In each class, students will be called on for feedback on the week’s homework. Students receive two “cards” that they may use if they are not able to discuss the answer. There will be a two-step reduction in the final letter grade if three cards are required (e.g. B+ to B-).

**Mark Range and Grades**

The following mark range is in use:
Withdrawal/Drop Policy:
The student has the responsibility to withdraw from the course. Any student who does not attend class and does not drop the course will receive an “F” grade.

Disability access:
Students with disabilities are encouraged to contact the KOKUA program for information and services. Services are confidential and there is no charge. Contact KOKUA at 956-7511 (voice/text), kokua@hawaii.edu, or Student Services Center, Room 13.

Academic honesty
It is inappropriate to “borrow” from other sources on your papers at all levels. Because UHM is an academic community with high professional standards, its teaching, research and service purposes are seriously disrupted and subverted by academic dishonesty. Such dishonesty includes cheating and plagiarism as defined below. Ignorance of these definitions will not provide an excuse for acts of academic dishonesty. Students who cheat or commit the act of plagiarism will be assigned a grade of zero for the assignment or “F” for the course, in egregious cases. Be sure to review the UH Student Code of Conduct, which is available at: www.hawaii.edu/student/conduct. Below are the UH Student Code of Conduct definitions for cheating and plagiarism.

"Cheating includes but is not limited to giving or receiving unauthorized assistance during an examination; obtaining unauthorized information about an examination before it is given; submitting another’s work as one’s own; using prohibited sources of information during an examination; fabricating or falsifying data in experiments and other research; altering the record of any grade; altering answers after an examination has been submitted; falsifying any official University record; or misrepresenting of facts in order to obtain exemptions from course requirements.

Plagiarism includes but is not limited to submitting, in fulfillment of an academic requirement, any work that has been copied in whole or in part from another individual's work without
attributing that borrowed portion to the individual; neglecting to identify as a quotation another’s idea and particular phrasing that was not assimilated into the student’s language and style or paraphrasing a passage so that the reader is misled as to the source; submitting the same written or oral or artistic material in more than one course without obtaining authorization from the instructors involved; or "drylabbing," which includes obtaining and using experimental data and laboratory write-ups from other sections of a course or from previous terms.”

**Learning Objectives**

The Learning Objectives for ACC 409 are:

1. Understand the nature and role of accounting information systems in modern organizations
2. Appreciate the role internal controls plays in the management of organizations
3. Understand the nature of key technologies in use in accounting information systems
4. Understand the nature of business processes
5. Ability to identify, describe and document business process
6. Ability to recognize strengths and weaknesses in business process
7. Develop skills in a variety of tools and techniques relevant to the use of accounting information systems

**Weekly Activities**

Each week we will review the homework material using discussions, exercises and cases. Typically, there will be a lecture that will introduce the material to be covered the following week. It will be important for students to have done all set readings before the class.
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<td>Introduction to Accounting Information and Enterprise Systems</td>
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<td>29 August</td>
<td>ERP Systems</td>
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<td>Documenting Information Systems.</td>
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<td>Controls over Business Process and Applications</td>
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<td>The Order Entry/Sales (OE/S) Process.</td>
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<td>9</td>
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<td>The Billing/Accounts Receivable/Cash Receipts (B/AR/CR) Process.</td>
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<td>The Purchasing Process.</td>
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<td>The Accounts Payable/Cash Disbursements (AP/CD) Process.</td>
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<td>General Ledger and Business Reporting (GL/BR) Process.</td>
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<td>Exam review</td>
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Final Exam for both sections will be on Monday, 12 December

§ Tentative