

Accounting Information Systems – ACC409, Fall 2020
School of Accountancy
Shidler College of Business
University of Hawai‘i at Mānoa

Instructor: Felicia Ladin
Office: Bachman Annex
Contact Info: fladin@hawaii.edu, contact via email to set-up a phone call/meeting
Office Hours: Tuesday 5:00pm to 5:45pm, Thursday 3:00 to 4:00 p.m. (9/1 – 10/15) and other times by appointment (on-line)

Course Description:

This course will provide students a firm grasp of the essential information systems, business terminology and techniques that will be needed to succeed in an accounting environment. At the general level this course will cover information systems and provide a basic understanding of accounting information systems, including analysis, design, implementation, evaluation, and control. The course will also critically examine the impact of accounting information systems applications and the systems development process for decision making, including controlling risks within business processes, and an emphasis on sources and types of information and the use of analytical tools used solving accounting management problems. The student will learn to apply strategic planning processes and systems development methodology and learn how to create a positive impact on the quality of information exchanged through new technologies.

Course Learning Objectives:

By the end of the term, you should be able to do the following at an introductory level:

1. Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Understand business processes and analyze information flows in an organization to develop conceptual models of organizational relationships.
3. Use the software package ACCESS to implement the conceptual models of information systems and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
4. Identify organizational risk and control issues, cyber security issues and requirements for monitoring and auditing AIS.
5. Use and apply prevalent business-related technology in accounting contexts.

Teaching Methods:

- Read assigned textbook chapter and/or articles before lectures
- Attempt assigned problems before lectures and tutorials
- Interactive lectures including discussion of problems
- Computer and external tutorials

Course Resources:

Required Textbook: Vernon J. Richardson; C. Janie Chang; Rodney Smith. *Accounting Information Systems*. 3rd Ed. McGraw Hill. ISBN: 9781259969539

IDAP: This course will be participating in the Bookstore’s Interactive Digital Access Program (IDAP). Through this program, you will access your course material digitally, and it will be available to you by the first day of class.

A charge for the digital course material through IDAP will be added to your MyUH account.

You have the option to opt-out of receiving your course material through IDAP. By opting-out, you will lose access to the course material and the charge will be refunded on your MyUH account. If you do not opt-out, the charge will stay on your MyUH account. Any unpaid charges on your MyUH account will

turn into a hold. Holds on your account will prevent you from accessing various services within the University.

You may opt-out by visiting your unique Inclusive Access Student Portal, which can be found in your IDAP welcome email (Subject Line: “IMPORTANT: You have enrolled in an IDAP Course”).

For more information regarding IDAP, please contact your campus bookstore.

Supplies: All students are required to have an email account provided by the university and to access *Laulima*. *Laulima* facilitates the communication in this class (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*.

Communication: I strongly encourage students to attend office hours or make appointments. I will be available via Zoom during office hours and will set-up a Zoom meeting for appointments. The information required to log into Zoom for office hours is in *Laulima* (Resources/On-line classes). Emails is the preferred communication method in emergency. **I will not discuss grades through email.** Students are required to check course website one day before the class and be responsible for printing out and bringing lecture notes to class as needed.

Class Format: All classes will be on-line except as noted below. We will use Zoom for on-line classes. Students are required to turn on their video camera during class. Please test both Zoom and the video camera prior to class to ensure you have access. The information required to log into Zoom on-line classes is in *Laulima* (Resources/On-line classes). Depending on University policy at the time, the use of the computer lab may be incorporated into the class.

Prerequisite:

ACC323 with C- or better (or concurrent) and BUS311 with C- or better (not 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.

Assessment:

Assessment Method	Grade
In-class Exam 1	15%
Final Exam	25%
Quizzes	15%
Database Project—Phase 1: Planning, Analysis, and Design	15%
Database Project—Phase 2: Implementation and Maintenance	20%
Attendance & Participation	10%
Total	100%

Course Examinations: The two exams will consist of multiple-choice questions, problems, short-answer questions, and analytic questions to test students’ ability to apply the concepts they have learned through lectures, readings, in-class/online discussions, and textbook exercises in a variety of business situations. The Exam 1 (15%) tests students’ understanding of AIS concepts, tools, design and development (Chapter 1- Chapter 7). The final exam (25%) is a comprehensive exam (Chapter 1- Chapter 15, 18). The exams will be on-line using *Laulima*. All students are required to join the Zoom session until the final exam is completed. Not joining the Zoom meeting will result in 5 points being deducted from the final score. **No make-up exams** will be offered unless a student misses the exam because an excused absence has been approved in advance.

Attendance & Participation: Class participation will consist of *both virtual attendance and in-class discussions*. A report will be run from Zoom to track attendance. Please arrive on time. **Arriving late is disruptive to everyone. I also expect that you remain in class for the entire period including breakout sessions. Coming and going is also disruptive and rude.** Students being late or leaving early will be deemed as missing the class. Students are also encouraged to raise AIS related issues in class. Therefore, the attendance/participation grade is based on quantity and quality of class involvement, so more than three physical/virtual absences (>=4) will affect students' participation grade.

Classroom Behavior: Both students and faculty have responsibility for maintaining an appropriate learning environment. Students who fail to adhere to behavioral standards may be subject to discipline. Faculty must treat students with understanding, dignity and respect, to guide classroom discussion and to set reasonable limits on the manner in which student's express opinions.

Quizzes: Review the assigned chapters for each week and complete the online-based quizzes (e.g., multiple choice, true/false, matching multiple selects, etc) by 10pm of the Sunday (in general) of that assigned week as described via the detailed course outline. Eight quizzes will be administered during the semester. The best seven grades (7 of 8) will be used in determining your grade and the eighth score will be discarded. **No make-up quizzes will be offered.**

Course Assignments: In addition to the required reading students are expected to complete several assignments and submit them on time. No late work will be accepted unless your situation or issue has been excused by the instructor in advance.

1. **Database Project:** This database project requires students to apply their knowledge of more than one software package (e.g., spreadsheet, database or webpage development software) to solving managerial problems and help students make managerial decision-making activities in an accounting information systems environment. The database project will account for 35% of the total grade. Working in teams of THREE OR FOUR, students will perform two steps:
 - a. **Phase 1 (DB-1):** Plan for a new or better information system, analyze a given scenario, and design the BPMN and UML diagram (15%);
 - b. **Phase 2 (DB-2):** Implement the database system and evaluate the current status using MS Access, including any revisions and a self-/peer- evaluation (20%). This project will test the students' knowledge, creativity, and software skills to solve realistic issues involving accounting information systems.

Grading Policy:

Semester Grade	Percentage %
A+	98-100
A	93 - 97
A-	90 - 92
B+	87 - 89
B	83 - 86
B-	80 -82
C+	77 - 79
C	73 - 76
C-	70 - 72
D+	67 - 69
D	63 - 66
D-	60 - 62
F	< 60

Please NOTE that 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.

Academic Integrity and Ethical Behavior: Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the

source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and Graduate Information Catalog under "Student Regulations" and the UH Student Conduct Code (http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/) for specific guidelines related to ethical behavior.

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. 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.

Statement on Disability—KOKUA PROGRAM: The University of Hawai'i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA program (UH Disabled Student Services Office) at 956-7511, kokua@hawaii.edu, or go to Room 013 in the Queen Lili'uokalani Center for Student Services. I will work with you and KOKUA to meet your access needs based on disability documentation.

Counseling Services: If you are in need of assistance with personal, academic or career concerns, the University of Hawai'i has services available through UHM Counseling & Student Development Center (CSDC) located at the Queen Lili'uokalani Center for Student Services Room 312.

Website: <http://manoa.hawaii.edu/counseling/>

Phone: (808) 956-7927

TITLE IX: The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: <http://www.manoa.hawaii.edu/titleix/resources.html#confidential>

If you wish to **REPORT** an incident of sex discrimination or gender-based violence including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence or stalking as well as receive information and support, contact:

Dee Uwono

Director and Title IX Coordinator

2500 Campus Road , Hawai'i Hall 124

Honolulu, HI 96822

(808) 956-2299

t9uhm@hawaii.edu

As a member of the University faculty, I am **required to immediately report** any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX

Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: <http://www.manoa.hawaii.edu/titleix/>

Class readings and schedule: Below is a TENTATIVE schedule for class discussions and readings. This schedule is subject to change depending upon amount of discussion or inclement weather policies, emergencies, etc.

Week	Date	Topic	Reading	Quiz/Due @ 10pm	Assignment/Due @ 10pm
1	Aug 25	Review Syllabus Introduction & Accounting Information Systems and Firm Value Accountants as Business Analysts	Ch.1 Ch.2		
2	Sep. 1	Data Modeling Relational Database and Enterprise Systems	Ch.3 Ch.4	Quiz #1: Ch. 1-3 Due Sept 6th	
3	Sep 8	Relational Database and Enterprise Systems	Ch. 4	Quiz #2: Ch. 4 Due Sept 12th	
4	Sep 15	Sales and Collections Business Process Purchase and Payments Business Process	Ch. 5 Ch. 6		
5	Sep 22	Sales and Collections Business Process Purchase and Payments Business Process	Ch. 5 Ch. 6	Quiz #3: Ch 5, 6 Due Sept. 27th	
6	Sep 29	Pre-view DB- Phase 1 Computer Lab – Integrated Laptop	Ch. 8		
7	Oct 6	Conversion Business Process Review for Exam 1	Ch. 7	Quiz #4: Ch. 7, 8 Due Oct. 11 th	
8	Oct 13	Exam – 1 hour and 45 minutes Systems Development and Project Management for AIS	Ch. 18		
9	Oct 20	Reporting Processes and XBRL Data Analytics in Accounting: Concepts and the AMPS Model	Ch. 9 Ch. 10	Quiz #5: Ch. 18, 9 Due Oct. 25th	Phase I DB Project/ Due Oct. 23rd
10	Oct 27	Review Phase I DB project Pre-view DB Phase II Data Analytics in Accounting: Concepts and the AMPS Model	Ch. 10		
11	Nov 3	Election Day – NO CLASS			
12	Nov 10	Review Exam Data Analytics in Accounting: Concepts and the AMPS Model Data Analytics in Accounting: Tools and Practices	Ch. 10 Ch. 11		
13	Nov 17	Data Analytics in Accounting: Tools and Practices Emerging Technologies: Blockchain and AI Automation	Ch. 11 Ch. 12	Quiz #6: Ch. 10, 11 Due Nov. 23rd	Phase II DB Project/ Due Nov. 22nd
14	Nov 24	Accounting Information Systems and Internal Controls Information Security and Computer Fraud	Ch. 13 Ch. 14	Quiz #7: Ch. 12, 13 Due Nov. 30th	
15	Dec 1	Information Security and Computer Fraud Monitoring and Auditing AIS Review Exam 2	Ch. 14 Ch. 15		
16	Dec 8	Monitoring and Auditing AIS (as needed) Review Phase II DB project Speaker	Ch. 15	Quiz #8: - Ch 14, 15 Due Dec. 13th	
	Dec 17	Final EXAM: 4:30pm – 6:30pm			

Quizzes Due Date: (subject to change) All quizzes are to be completed/submitted in Laulima.

Quiz #	Chapter(s)	Due Date/Time
1	1, 2, 3	September 6, 2020 @ 10pm
2	4	September 12, 2020 @ 10pm
3	5, 6	September 27, 2020 @ 10pm
4	7, 8	October 11, 2020 @ 10pm
5	18, 9	October 25, 2020 @ 10pm
6	10, 11	November 23, 2020 @ 10pm
7	12, 13	November 30, 2020 @ 10pm
8	14, 15	December 13, 2020 @ 10pm

Seven out of the eight quizzes will count towards your grade. The lowest score will be dropped.