

**Accounting Information Systems – ACC409, Spring 2022**  
**School of Accountancy**  
**Shidler College of Business**  
**University of Hawai‘i at Mānoa**

**Instructor:** Felicia Ladin  
**Office:** Bachman Annex  
**Contact Info:** [fladin@hawaii.edu](mailto:fladin@hawaii.edu), contact via email to set-up a phone call/meeting  
**Office Hours:** By appointment: On-line or in person  
**Lecture:** Tuesdays, 6:00pm – 8:45pm

**Course Description:**

The overall course objective is to familiarize students with the way in which systems are used in organizations to provide decision-relevant information and to enable them to understand how systems are designed and implemented to meet organizational needs. In this context, accounting systems includes all the tools and practices employed in enterprise accounting in the broadest sense. The content and objectives of this course are most applicable to those students heading for (non-technical) general accounting or related management careers in corporations or with firms that audit and assist those firms. After completing this course, students should have a sound basis for understanding the functioning of any information system they may encounter in practice, and they should be able to relate its features to the conceptual enterprise framework presented in this course. This should allow them to be informed consumers and users of high-quality accounting and enterprise software.

**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. Analyze information flows in an organization and 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, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Describe the AMPS data analytics model as a means of asking and addressing accounting questions with data. Identify the various types of analytics (descriptive, diagnostic, predictive and prescriptive analytics) and useful tools for performing accounting data analytics.
6. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques:
  - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
  - b. Employ model-building techniques to quantify problems or test solutions.
7. Use and apply prevalent business-related technology:
  - a. Appropriately use electronic spreadsheets, database applications, and other software to build models and relational databases.
  - b. Recognize commonly used information architectures.
  - c. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
  - d. Develop and communicate reasonable recommendations for technology use in organizations.

**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*. 3<sup>rd</sup> 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 **February 2, 2022**. 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](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*.

**Communication:** I strongly encourage students to attend office hours via appointment. I am available in person and Zoom for appointments. Email 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:** The first two weeks of class will be on-line using Zoom. The rest of the classes will be in person subject to change per the University's policy. 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) and noted below. The dial in numbers are included in *Laulima*. Depending on University policy at the time, the use of the computer lab may be incorporated into the class.

**Join Zoom Meeting**

<https://hawaii.zoom.us/j/95821874889>

Meeting ID: 958 2187 4889

Passcode: 455266

**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 8). The final exam (25%) is a comprehensive exam (Chapter 1- Chapter 15, 17, 18). The first exam will be a combination of on-line using Laulima and written, subject to change. The final exam will be on-line using Laulima, subject to change. **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 attendance (virtual and in person per the University's policy)* and *in-class discussions*. A report will be run from Zoom to track attendance for on-line classes and a sign-in sheet will be circulated for signature for in-person classes. 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 11pm of the Saturday (in general) of that assigned week as described via the detailed course outline. Seven quizzes will be administered during the semester. **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. They will count towards your participation grade. **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/](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](mailto: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 @11pm	Assignment/Due @11pm
1	Jan 11	Review Syllabus Introduction & Accounting Information Systems and Firm Value Article: Meet the 2020 Workforce (Accenture)* Accountants as Business Analysts	Ch.1 Ch.2		
2	Jan 18	Accountants as Business Analysts (cont'd) Data Modeling	Ch.2 Ch.3	Quiz #1: Ch. 1-3 Due January 22nd	
3	Jan 25	Sales and Collections Business Process	Ch. 5		
4	Feb 1	Purchase and Payments Business Process	Ch. 6	Quiz #2: Ch. 5,6 Due February 5th	
5	Feb 8	Pre-view DB- Phase 1 Conversion Business Process	Ch. 7		
6	Feb 15	Relational Databases and Enterprise Systems Review for Exam	Ch. 4	Quiz #3: Ch 7, 4 Due February 19th	
7	Feb 22	Computer Lab – Integrated Laptop	Ch. 8		
8	Mar 1	<b>Exam – 1 hour and 45 minutes</b> Systems Development and Project Management for AIS	Ch. 18		
9	Mar 8	Emerging Technologies: Blockchain and AI Automation Reporting Processes and XBRL	Ch. 12 Ch. 9	Quiz #4: Ch. 18, 12 Due March 12th	<b>Phase I DB Project/ Due March 11th</b>
10	Mar 15	Spring Break			
11	Mar 22	Review Exam Review Phase I DB project Pre-view DB Phase II Data Analytics in Accounting: Concepts and the AMPS Model	Ch. 10		

Week	Date	Topic	Reading	Quiz/Due @11pm	Assignment/Due @11pm
12	Mar 29	Data Analytics in Accounting: Tools and Practices	Ch. 11	Quiz #5: Ch. 9, 10, 11 Due April 2nd	
13	Apr 5	Accounting Information Systems and Internal Controls	Ch. 13		
14	Apr 12	Information Security and Computer Fraud	Ch. 14	Quiz #6: Ch. 13, 14 Due April 16th	
15	Apr 19	Monitoring and Auditing AIS Database project Phase II	Ch. 15		<b>Phase II DB Project/ Due April 23<sup>rd</sup></b>
16	Apr 26	Evaluating AIS Investments Review Exam 2	Ch. 17	Quiz #7: - Ch 15, 17 Due April 30th	
17	May 3	Review Phase II DB project Speaker			
	<b>May 12</b>	<b>Final EXAM: 4:30pm – 6:30pm</b>			

\*Included in Laulima/Resources/Additional Resources

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

<b>Quiz #</b>	<b>Chapter(s)</b>	<b>Due Date/Time</b>
1	1, 2, 3	January 22, 2022 @ 11pm
2	5,6	February 5, 2022 @ 11pm
3	7,4	February 19, 2022 @ 11pm
4	18, 12	March 12, 2022 @ 11pm
5	9, 10, 11	April 2, 2022 @11pm
6	13, 14	April 16, 2022 @ 11pm
7	15, 17	April 30, 2022 @ 11pm