

Accounting Information Systems – ACC409, Spring 2023
School of Accountancy
Shidler College of Business
University of Hawai'i at Mānoa

Course Instructor:

<p>Professor: Jee-Hae Lim, Ph.D. Shidler College Distinguished Professor of Accounting</p> <p>Lecture (D103): Tuesday and Thursday: Session 1: 9:00am-10:15am</p>	<p>Office: Tower C, Room# 401A Phone: (808) 956-8503 Email: jeehae@hawaii.edu</p> <p>Office hours: TU/TH: 10:30am to 11:30am, and other times by appointment</p>
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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. Define and use the terminology of accounting information systems (AIS) and explain characteristics of useful information in the context of accounting
2. Define and apply the principles of accounting information systems, including an understanding of the role of AIS professionals
3. Assess how AIS affects firm value, including internal and external business processes.
4. Recognize the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.

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. (ISBN10: 1259969533; ISBN13: 9781259969539)

Recommended Textbook: Lambert J. 2016. *Step by Step Access 2016*. Microsoft Press.

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*.

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.

Assessment:

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

Course Examinations: The two exams will consist of problems, short-answer questions, and/or 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 (10%) tests students' understanding of AIS concepts, tools, design and development (Chapter 1-Chapter 7). The final exam (20%) is a comprehensive exam (Chapter 1-Chapter 18). **Students must bring photo identification to the Exam 1 and Final examinations.** If a student starts to write an examination without photo identification, the examination will not be graded and a mark of 0 will be assigned. **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 physical attendance and in-class discussions*. All students should prepare answers for the assigned questions and discuss them in class. In the each class session, students are also encouraged to raise AIS related issues in class and to point out their contributions. Therefore, the participation grade is based on quantity and quality of class involvement, so **more than three physical absences (>=4)** will affect students' participation grade.

Quizzes: Review the assigned chapters for each week and complete the online-based quizzes (e.g., multiple choice, fill-in-the blanks, matching multiple selects, etc) **by 9pm Saturday of that assigned week** in general as described via the detailed course outline. Six quizzes will be administered during the semester. **The best five grades (5 of 6)** will be used in determining your grade and the fifth will be discarded. **No make-up quizzes** will be offered unless a student misses the quiz because an excused absence has been approved in advance.

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. Working in teams of FOUR OR FIVE, 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 revision and a self-/peer- evaluation (25%). This project will test the students' knowledge, creativity, and software skills to solve realistic issues involving accounting information systems. This database project will constitute 40% of the final course grade.

Grading Policy:

Semester Grade	Percentage %
A+	97-100
A	93-96
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.

Class Location in Case of Emergencies: The emergency class site is on the steps down to George Hall out of the Shidler E-Tower.

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^[SEP], 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, etc.

Week	Date	Topic	Reading	Quiz @ 9pm, Sat.	Assignment Due
1	Jan. 10	Introduction & Accounting Information Systems and Firm Value	Ch.1		
	Jan.12	Accounting Information Systems and Firm Value	Ch.1		
2	Jan.17	Accountants as Business Analysts	Ch.2		
	Jan.19	Data Modeling	Ch.3	Quiz#1 (ch.1-3)	
3	Jan.24	Relational Database and Enterprise Systems	Ch.4		
	Jan.26	Relational Database and Enterprise Systems: Class Lab via Zoom	Ch.4		
4	Jan.31	Sales and Collections Business Process	Ch.5		
	Feb.2	Sales and Collections Business Process	Ch.5	Quiz#2 (ch.4-5)	
5	Feb.7	Purchase and Payments Business Process	Ch.6		
	Feb.9	Purchase and Payments Business Process	Ch.6		
6	Feb.14	Conversion Business Process	Ch.7		
	Feb.16	Integrated Project: (Bring Laptop with MS Access)	Class Lab	Quiz#3 (ch.6-7)	
7	Feb.21	Pre-view EXAM 1			
	Feb.23	Integrated Project: (Bring Laptop with MS Access)	Class Lab		
8	Feb.28	EXAM 1			
	Mar.2	Pre-view DB- Phase 1			
9	Mar.7	Reporting Processes and XBRL	Ch.9		
	Mar.9	Review EXAM 1			Due: DB-1 @9am, Mar.9
10		NO CLASS: Spring Break (March 14-16)			
11	Mar.21	Data Analytics in Accounting: Class Lab	Ch.10		
	Mar.23	Data Analytics in Accounting: Tools and Practice: Class Lab	Ch.11		
12	Mar.28	Review DB- Phase 1			
	Mar.30	Emerging Technologies: Blockchain and AI Automation	Ch.12	Quiz#4 (ch.9-12)	
13	Apr.4	Pre-view DB-Phase 2			
	Apr.6	Accounting Information Systems and Internal Controls	Ch.13		
14	Apr.11	Information Security and Computer Fraud	Ch.14		
	Apr.13	Monitoring and Auditing AIS	Ch.15	Quiz#5 (ch.13-15)	Due: DB-2 @9am, Apr.13
15	Apr.18	The Balanced Score Card and Business Value of Information Technology	Ch.16		
	Apr.20	Evaluating AIS Investments	Ch.17		
16	Apr.25	Review DB-Phase 2			
	Apr.27	The Systems Development Life Cycle and Project Management	Ch.18	Quiz#6 (ch.16-18)	
17	May.2	Pre-view FINAL EXAM			
	May.4	Current AIS Issues			
18		Final EXAM	TBA		