ACC 460D
Auditing and Accounting Information Systems Capstone

Fall 2023

Course Information
Class meetings:
Section 1 - Tuesday 09:00 AM-10:45 AM (BUSAD D105)
Section 2 - Tuesday 11:00 AM-12:45 PM (BUSAD D105)

Note: This course is designed for accounting-major students who have completed (with C- or better) or are concurrently taking ACC 418. No waiver is allowed. ACC 460C is a co-requisite.

Contact Information
Instructor: Il Sun (Sun) Yoo, Ph.D.
Email: yoois@hawaii.edu
Office: C402G
Office hours: Monday and Wednesday 9-10 AM

Contact Objective
This course covers current and relevant issues within auditing and accounting information systems. A vital component of the course is to develop an analytics mindset, which guides the analysis of accounting information. Specifically, the first half of the course covers auditing, including case studies and research articles to help you understand auditors' roles, responsibilities, and challenges. The second half of the course delves into accounting information systems, designed to help you understand how accountants and other financial professionals rely on, manage, and translate data generated by these systems.

Contact Materials
No textbook required.

Supplementary Readings: Supplementary articles and readings are available electronically on Laulima. These readings serve as the basis for assignments and classroom discussion/exercises.

Weeks 5, 6, 7, and 8 classes will cover how to analyze accounting information and data using Microsoft Excel, so please bring a laptop with Microsoft Excel.
Grading

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<tr>
<th>Component</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Class Participation</td>
<td>10%</td>
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<tr>
<td>Homework</td>
<td>20%</td>
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<tr>
<td>Group Project (Write-up)</td>
<td>20%</td>
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<tr>
<td>Exam 1 and 2</td>
<td>50%</td>
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<tr>
<td><strong>Total</strong></td>
<td>100%</td>
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Class Participation

Class participation is strongly recommended and is part of the final grade for this course. Class participation provides practice in expressing thoughts clearly and being able to defend them in a friendly environment. Each student is expected to contribute to class discussions. Asking insightful questions, volunteering answers, and bringing up related current events in class will improve your class contribution. Evaluation of class participation is based on the quality and quantity of class contributions.

Homework

The course schedule in the next page lists the homework and due dates. Homework listed is available on Laulima and should be completed on the beginning of each class. You may work in groups to discuss and prepare the homework. However, each student should prepare his/her own answers to be submitted. Homework will be graded 0 to 10 based on effort.

Group Project Write-up

Based on the articles by (i) Palmrose and Kinney and (ii) DeFond, Lennox, and Zhang, each group should take a position in support of one position or the other position. Specifically: Groups # 1 and 3 will provide arguments in support of the Palmrose and Kinney position and against the DeFond, Lennox, and Zhang position; while Groups # 2 and 4 will provide arguments in support of the DeFond, Lennox, and Zhang position and against Palmrose and Kinney position.

The write-up should be 3-4 pages (typed, double-spaced), and is due by the beginning of Week 3 class.


The articles and the additional instructions can be found on Laulima.
Exams
There will be exams in Weeks 4 and 8. Make-ups for the exam will only be allowed if you have an approved excuse and if you notify me prior to the date and time of the exam. Failure to do so, or lack of a valid reason for your absence, will result in a score of zero for the exam.

Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Topics</th>
<th>Assignment</th>
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<tbody>
<tr>
<td>1.</td>
<td>Week 1 Overview of accounting and auditing</td>
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<td>2.</td>
<td>Week 2 Accounting fraud</td>
<td>Homework 1</td>
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<td>3.</td>
<td>Week 3 Professional judgement and skepticism</td>
<td>Group position write-up</td>
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<td>4.</td>
<td>Week 4 Exam 1</td>
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<td>5.</td>
<td>Week 5 Overview of accounting information systems</td>
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<td>6.</td>
<td>Week 6 Data analysis and presentation using Excel</td>
<td>Homework 2</td>
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<td>7.</td>
<td>Week 7 Linear relationships and regressions</td>
<td>Homework 3</td>
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<tr>
<td>8.</td>
<td>Week 8 Exam 2</td>
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**Attendance**

Your attendance for each class session is expected, as is your active participation. If you miss a class for personal or business reasons, please inform me in advance if at all possible. Absences without pressing reasons indicate disinterest in the course and will reflect on your grade.

**Statement on Disability: KOKUA Program**

If you have a disability and related access needs, please contact the KOKUA Program (Office for Students with Disabilities) at 956-7511, KOKUA@hawaii.edu, or go to Room 013 in the Queen Liliʻuokalani Center for Student Services. Please know that I will work with you and KOKUA to meet your access needs based on disability documentation. Kokua’s services are confidential and offered free of charge.

**Academic Integrity and Ethical Behavior: Office of Student Conduct**

Cheating, plagiarism, or other forms of academic dishonesty are not permitted within this course and are prohibited within the System-wide Student Conduct Code (EP 7.208). Examples include: fabrication, falsification, cheating, plagiarism, and use of improper materials. Any incident of suspected academic dishonesty will be reported to the Office of Student Conduct for review and possible adjudication. Additionally, the instructor may take action in regards to the grade for the deliverable or course as they see fit.

**Title IX**

The University of Hawai‘i 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 or has experienced 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: [https://manoa.hawaii.edu/titleix/resources/#confidential](https://manoa.hawaii.edu/titleix/resources/#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 to receive information and support, contact:

Director and Title IX Coordinator  
2500 Campus Road, Hawai‘i Hall 124  
Honolulu, HI 96822  
(808) 956-2299
As a UH faculty member, I must 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 handling your case. My goal is to ensure you know the range of options available to you and access 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/