Accounting Information Systems – ACC409, Sections 1 & 2, Spring 2025
BUSAD - G102 Section 1
BUSAD – C101 Section 2
School of Accountancy
Shidler College of Business
University of Hawaiʻi at Mānoa

Instructor: Felicia Ladin
Office: N/A
Contact Info: fladin@hawaii.edu, contact via email to set-up a phone call/meeting
Office Hours: By appointment: On-line or in person
Lecture: Section 1: Tuesday and Thursday, 12:00pm – 1:15pm
Section 2: Tuesday and Thursday, 1:30pm – 2:45pm

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. 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.
3. Analyze data/information flows in an organization and develop conceptual models of organizational relationships.
4. Use Excel and Tableau for data analysis and visualization. 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.
5. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
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 chapters, articles (if applicable) and complete assignments as required before lectures
- 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.* 4th Ed. McGraw Hill. ISBN: 978-1-266-37915-4 (e-book)

IDAP: This course will be participating in the Bookstore's Interactive Digital Access Program (IDAP). 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 January 21, 2025 for a full refund. 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 and McGraw Hill Connect.* Laulima facilitates communication in this class (laulima.hawaii.edu) and the majority of the assignments are in McGraw Hill Connect. Students should regularly check Laulima and McGraw Hill Connect for the coming weeks' material, class discussions, exercises, homework, readings etc. Copies of the slides and external readings for each class will be made available on Laulima and in some instances, McGraw Hill Connect. You can access McGraw Hill Connect via Laulima by clicking on "MH Campus."

Communication: I am available in person and Zoom for appointments. I strongly encourage students to set-up appointments with me as needed. 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: All classes are in person at the Shidler School of Business unless noted on the syllabus or communicated in 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 Access as well as Tableau is required. The license and information for Tableau will be provided in class.
- You **MUST** have MS Access before Week 3.
- It is assumed that all students have taken BUS311 and are familiar with the basic functions of MS Excel. 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	18%
Final Exam	22%
Quizzes	13%
SmartBook Assignments (in Connect)	7%
Database Project—Phase 1: Planning, Analysis, and Design	15%
Database Project—Phase 2: Implementation and Maintenance	15%
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. Exam 1 (18%) tests students' understanding of AIS concepts, tools, design and development (Chapters 1, 4-10). The final exam (22%) is a comprehensive exam (Chapter 1- Chapter 17).   The first exam will on-line in McGraw Hill Connect and include some hand written questions/answers, subject to change. The final exam will be on-line using Laulima or McGraw Hill Connect, 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* and *in-class discussions*. In-class discussions include completion of all labs and in class assigned material. Please arrive on time to class. **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 including completion of in class assignments.

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.

SmartBook Assignments (via Connect): Smartbook assignments and/or reading of articles will be due for all chapters as outlined in the syllabus in McGraw Hill Connect. You can access McGraw Hill Connect via Laulima or directly on-line. Review the assigned chapters for each week and complete the online-assignments (e.g., multiple choice, true/false, matching multiple selects, fill in the blank etc) by 11:00pm on the due date as outlined in the syllabus. The due date is the day before we start the chapter in class. **No make-up Smartbook assignments will be offered.**

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 11:00pm of the Saturday or Sunday (in general) of that assigned week as described via the detailed course outline. Seven quizzes will be administered during the semester. All quizzes will be in McGraw Hill Connect. **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 30% 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):** Utilizing Tableau, create analytics and reports to answer business questions that will drive a business decision. This project will test the students' knowledge, creativity, and software skills to solve realistic issues involving accounting information systems. (15%)

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.

Artificial Intelligence: In this course, students are not permitted to use generative AI applications such as ChatGPT, Bard, or Bing, in whole or in part, to generate course materials or assignments. Grammar and spell-checking tools such as those integrated into MS Word may be used. If you have any questions about whether a particular tool or specific use is permitted, check with the instructor.

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 or a "0" for the assignment 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

Liliʻuokalani 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 Hawaiʻi has services available through UHM Counseling & Student Development Center (CSDC) located at the Queen Liliʻuokalani 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 , Hawaiʻi 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, schedule, quizzes and homework: Below is a TENTATIVE schedule for class discussions, quizzes, homework and readings. This schedule is subject to change depending upon amount of discussion or inclement weather policies, emergencies, etc.

Week	Date	Topic	Reading	SmartBook Due @11pm	Quiz/Due @11pm	Database Project
1	Jan 14	Review Syllabus Introduction & Accounting Information Systems and Firm Value	Ch. 1	1/14		
	Jan 16	Introduction & Accounting Information Systems and Firm Value Accountants as Business Analysts	Ch. 1 Ch. 4	1/15		
2	Jan 21	Accountants as Business Analysts	Ch. 4		Quiz #1: Ch. 1, 4 1/26	
	Jan 23	Data Modeling	Ch. 5	1/22		
3	Jan 28	Data Modeling Relational Databases and Enterprise Systems	Ch. 5 Ch. 6	1/27		
	Jan 30	Relational Databases and Enterprise Systems smartdraw	Ch. 6		Quiz #2: Ch 5, 6 2/2	
4	Feb 4	Sales and Collections Business Process	Ch. 7	2/3		
	Feb 6	Sales and Collections Business Process	Ch. 7			
5	Feb 11	Purchase and Payments Business Process	Ch. 8	2/10		
	Feb 13	Purchase and Payments Business Process	Ch. 8			
6	Feb 18	Pre-view DB Project Phase I				
	Feb 20	Conversion Business Process	Ch. 9	1/19		

Week	Date	Topic	Reading	SmartBook Due @11pm	Quiz/Due @11pm	Database Project
7	Feb 25	Integrated Project	Ch. 10	2/24	Quiz #3: Ch 7-9 3/2	
	Feb 27	Integrated Project	Ch. 10			
8	Mar 4	Integrated Project Review for Exam	Ch.10			
	Mar 6	Exam # 1				
9	Mar 11	Review Exam Data Analytics: Addressing Accounting Questions with Data	Ch. 2	3/10		
	Mar 13	Data Analytics: Data Visualizations	Ch. 3	3/12	Quiz #4: Ch 2, 3 3/14	**Phase I DB Project/ Due March 14th**
	Mar 18 & 20	Spring Break				
10	Mar 25	Tableau				
	Mar 27	Pre-view DB Phase II Review Phase I				
11	Apr 1	Accounting Information Systems and Internal Controls	Ch. 11	3/31		
	Apr 3	Accounting Information Systems and Internal Controls	Ch. 11			
12	Apr 8	Cybersecurity and Computer Fraud	Ch. 12	4/7	Quiz #5: Ch. 11,12 4/6	
	Apr 10	Monitoring and Auditing AIS	Ch. 13	4/9		

Week	Date	Topic	Reading	SmartBook Due @11pm	Quiz/Due @11pm	Database Project
13						
	Apr 15	Reporting Processes and eXtensible Reporting Language (XBRL)	Ch. 14	4/14	Quiz #6: Ch 13, 14, Due 4/13	
	Apr 17	Reporting Processes and eXtensible Reporting Language (XBRL)	Ch. 14			
14						
	Apr 22	Emerging Technologies: Blockchain and AI Automation	Ch. 15	4/21		
	Apr 24	The Balanced Scorecard, Business Model Canvas and Business Value of Information Technology	Ch. 16	4/23		**Phase II DB Project/ Due April 26th**
15	Apr 29	Justifying and Planning IT Initiatives Using Project Management Techniques	Ch. 17	4/28	Quiz #7: Ch 15-17 Due 4/27	
	May 1	Review for Final Exam				
16	May 6	Speaker				
	FINAL Exam	**May 13th - Section 1: EXAM: 12:00pm – 2:00pm** **May 15th - Section 2: EXAM: 12:00pm – 2:00pm**				

*Included in Laulima/Resources/Additional Resources