

**School of Accountancy
Shidler College of Business
University of Hawai'i at Mānoa
Accounting Information Systems
ACC409
Fall 2017**

Instructor: Dr. Mohsen Sharifi
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Office Hours: TR, 2:45 – 3:45 p.m.
Other hours are by appointment

Required Text: Richardson, V.J., Chang, C.J., and Smith, R. (2017). Accounting Information Systems (2th edition). McGraw Hill (Custom ISBN 9781307059878)

- Additional reading will be posted at Lulima.

Textbook

Website:

Please use the following links to access your text book site after receiving authorization code from your bookstore. If your class starts at 12:00p, you are in section 1 and if your class starts at 1:30p, you are in Section 2.

<http://connect.mheducation.com/class/m-sharifi-acc-409-sharifi-fall-2017-sec-1>

<http://connect.mheducation.com/class/m-sharifi-acc-409-sharifi-fall-2017-sec-2>

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 (or similar software) 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.

Course

Objectives:

Information technology (IT) is one of the most important facilitators of value creation in organizations. The generation and use of accounting information is dependent on IT. However, IT brings its own risks. This course shows how managers can improve operational effectiveness and efficiency and minimize the corresponding risks by understanding the key issues regarding IT. Students achieve competence in analysis and documentation of IT-enabled business processes. Students learn the impact of IT on the maintenance of internal controls and risk management.

The course provides an introduction to the design and implementation of computer systems for the collection, organization, and presentation of accounting information with an

emphasis on enterprise resource planning systems. Students will be required to report on their assignments in a written and oral form.

The objectives of this course are to develop a working knowledge of:

1. A variety of systems concepts, and the impact of information technology on the accounting function in organizations,
2. The elements of information systems, especially database oriented systems,
3. The various categories of information systems such as decision support systems, executive information systems, expert systems, and artificial intelligence,
4. The nature of systems development process and specifically how database oriented accounting information systems are designed and developed,
5. The relationship of business ethics, fraud, and internal control objectives,
6. The control procedures that should be built into database oriented accounting systems to minimize the corresponding risks and address concerns of management and auditors,
7. The process of modeling accounting information needs for the revenue, procurement and conversion cycles, and the process of translating the model into a form that can be implemented using a database management system,
8. How database models and systems can be adapted in response to changes in the environment, emerging concepts such as re-engineering, object oriented technology, electronic commerce, XML, and XBRL, and
9. Enterprise Resource Planning Systems

Instructional

Approach: This is a required systems course for the undergraduate and graduate accounting degrees. Throughout the semester you will be introduced to the concepts of analysis and design of business processes and the integration of those processes. You also will learn about AIS, information technology (IT), IT risk assessment and risk mitigation measures such as internal controls in financial and non-financial systems. Enterprise Resource Planning (ERP) systems and NetSuite as an example of ERP, will also be presented.

I will try to provide you with an appreciation of analysis and design process as a foundation for all systems. It is my opinion that the best way to learn about systems is, in fact, to get involved with one. Thus it is expected that you participate in a series of hands-on experiences in a form of individual and team projects. You are encouraged to maintain Total Quality Management and Process Reengineering perspective throughout the course.

I also attempt to improve upon many of your talents and skills such as analytical ability, communication skill (both written and oral), team work and computer skills that are so crucial for professional accountants. The class time will be spent covering the main points of each chapter and discussing questions you have. Time constraints will not allow us to cover each chapter on a page-by-page basis. However, you are responsible for all sections of each chapter as well as the reading materials. You need to demonstrate a professional attitude

throughout the course. Participating in class discussions and contributing to the learning process are examples of those professional traits.

Assignment: Reading - All reading and the homework assignments (Attachment 1) must be completed prior to the class in which they are covered.

Projects – Four projects are to be completed during this term. These projects are in areas of general ledger, flowcharting, and database. The flowcharting and database projects must be completed by teams of two students which I refer to it as small team projects. A comprehensive database project is to be completed by teams of four students. The team members will receive the same grade in each project. The grade of zero will be assigned to the non-performing member of the team. The details for each project will be provided on the dates stated on your Assignment Sheet.

In-class exercises - The students are also responsible to complete a number of in-class exercises. These exercises are to be completed in teams of two. Both team members **must be in class to receive credit for these exercises**. However, each team member needs to upload his/her answer(s) to each exercise to Lulima (lulima@hawaii.edu) prior to the end of the class (**Time stamped**). The grade of zero will be assigned to the absent member of the team. The details for each project will be provided in class and will be posted on Lulima. **No late assignments will be accepted**, except for the University allowed absence, or when Lulima is not accessible. **No make-up for in-class exercises**.

Homework - You need to use your textbook site to complete the homework. Hand written assignment is not accepted. You must have made a conscientious effort to complete the assignments. The credit assigned to your work is based on the discretion of the professor (and /or the grader assigned to the course) and in proportion to your effort. **Late assignment also is not accepted** unless well documented evidence of emergency is produced. You will be provided with instruction on how to turn in your homework assignments.

NetSuite – Is a hands-on experience of using an ERP system and will be presented when the business processes and transaction cycles are discussed in class. More information about this assignment will be provided later in class.

As a matter of course policy, it is your responsibility to make sure that the files (project, in-class work and home works) you are submitting/uploading are the one that you wish to upload and are virus free. You can always replace the file that you have submitted before the deadline. However, after the deadline, no points will be awarded if the files are not in readable format or cannot be opened. You are not allowed to replace or update any file after the deadline. I recommend that you submit all the files as early as possible. The Internet connection problems are not accepted as reasons for late submissions. No email submissions. And finally, **plagiarism and cheating will result in a grade of F for the course**.

**Laptop /
Software
Required:**

Students are required to bring a laptop to classes. The laptop must have Internet connection and browsing capability with software like word processing, MS Excel and MS Access. No points will be awarded to in-class exercises if a student does not bring his/her laptop to the class. For flowcharting exercises and homework, please use <http://creately.com>. Details will be provided in class.

Grading:	ERP	50 Pts.
	In class exercises and class participation	50
	Homework	100
	Quiz I - IV	200
	Quiz - Final	100
	Projects (*)	<u>100</u>
	Total	<u>600 Pts.</u>

(*) You may earn up to 10% extra credit for being innovative and/or suggesting improvement to the course. The instructor will determine your contribution.

Letter grades based on the percentage of points attained will be assigned as follows:

Semester Grade	Percentage %
A+	98-100
A	92-97
A-	90-91
B+	88-89
B	82-87
B-	80-81
C+	78-79
C	72-77
C-	70-71
D+	68-69
D	62-67
D-	60-61
F	< 60

Your grade will be based on 600 total points, as shown above. Your performance at any stage may be determined by dividing the total points earned by the total possible point up to that stage.

Course compliance and other general policies

All University of Hawaii and Shidler College of Business rules and policies will be followed in the course.

- **Students with Disabilities** - Any student who has a documented disability and requires accommodations is strongly encouraged to contact me or the KOKUA Program located in Room 13 on the first floor of the Student Services Center (also contact Ann Ito, KOKUA Program Director at 956-7511).

- **Withdrawals/Drop Policy** - The student has the responsibility to withdraw from the course (see the University and College policies). 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.
- **Examinations and Make-up** – Five Quizzes will be given during this session. Quiz content and form (typically objective) will be announced prior to each quiz. They will cover all material assigned, whether explicitly covered in class or not. quizzes will be reviewed immediately following the completion of the quiz, and will be collected and retained by the instructor.

You may come to my office to look at your quiz, if you desire to do so. To avoid potential unfairness to your fellow students, request for make-up quiz will almost always be denied, resulting in a zero for the quiz missed. It is mandatory that a student contact the instructor prior to the quiz if a make-up is to be requested. In the rare instance when a make-up is granted, the student will have no recourse as to quiz difficulty or time constraint. Approval or denial of a request for a make-up quiz is at the instructor's sole discretion.

- **Academic Honesty** – [***Good Thoughts, Good Words, Good Deeds (Zarathustra)***]
It is expected that students will apply stringent professional ethical standards in their conduct in this course. The instructor's general feeling is that any student who violates these ethical standards does not belong to the Accounting Profession. Please remember that honesty is a habit and not a choice.

Cheating, plagiarism, as well as any other form of academic dishonesty, will not be tolerated. All incidents will be handled in accordance with the UH Student Code of Conduct. The UH Student Code of Conduct, is available at: http://www.studentaffairs.manoa.hawaii.edu/policies/conduct_code/ . Please make yourself familiar with the University Student Conduct Code so you can make conscience and informed choices about your behavior. Some relevant portions of the code are included below for your convenience.

Acts of dishonesty, types of behavior that conflict with the community standards that the UH values and expects of students, include but are not limited to the following:

- cheating, plagiarism, and other forms of academic dishonesty,
- furnishing false information to any UH official, faculty member, or office,
- forgery, alteration, or misuse of any UH document, record, or form of identification.

The term "cheating" includes, but is not limited to: (1) use of any unauthorized assistance in taking quizzes, tests, or examinations; (2) use of sources beyond those authorized by the instructor in writing papers, preparing reports, solving problems, or carrying out other assignments; (3) the acquisition, without permission, of tests or other academic material belonging to a member of the UH faculty, staff or student (4) engaging in any behavior specifically prohibited by a faculty member in the course syllabus or class discussion.

The term "plagiarism" includes, but is not limited to, the use, by paraphrase or direct quotation, of the published or unpublished work of another person without full and clear

acknowledgement. It also includes the unacknowledged use of materials prepared by another person or agency engaged in the selling of term papers or other academic materials.

In addition to the above, the instructor specifically prohibits the following behaviors, and includes them within the definition of academic dishonesty: (1) providing another student with any form of direct or indirect, unauthorized assistance on any assignment, quiz, test or exam; and (2) copying, or recording in any manner, test or exam questions or answers.

Note - 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.

Attendance - Students are expected to attend all class sessions in the section in which they are registered. Students are expected to be active in class. Thus, activities such as sleeping in class, coming to class late or leaving early without advanced notice, reading the newspaper or doing non-class-related work, classroom disruptions such as ongoing conversations with classmates are not allowed. The University recognizes that there are certain events, beyond the control of the student, such as illness, family emergency, bereavement, and certain religious observations that may result in a student's absence from course activity. Additionally, this course also recognizes conflicts that arise for student athletes regarding the University-sanctioned athletic events. All such events must be supported by proper documentation from an authorized University authority. Absences for any other reasons will be considered unexcused-absences and do not require any consideration by the instructor.

- **Changes in syllabus** - Changes in assignments and dates may be announced in class, and you are responsible for the content of these announcement.
- **Cell phone** - When you are in the classroom, you must turn your cell phone off! No text messaging in this class.

Class time TR 12:00-1:15p and 1:30-2:45p

Attachment 1

Week	Date	Topic	Assignment**
1	22 Aug. T	AIS and the Business Ch 1. Accounting Information Systems and Firm Value Challenges of Building AIS Systems	GL Project – Assigned <i>@Tech Trends in 2017</i>
	24 R	Ch 1. Cont...	# DQ 1-5; P1-2, P1-4 *NetSuite
2	29 T	Ch 16. The Systems Development Life Cycle and Project Management: Addressing the	P16-3, P16-7 <i>Corporate Ambitions Amazon</i>
	31 R	Ch 16. Cont...	
3	5 Sept. T	First Quiz (Chs. 1 and 16)	
	7 R	Ch 2. Accountants as Business Analysts	GL Project - Due Flowchart Project – Assigned
4	12 T	Ch 2. Cont...	P2-2, P2-3 *Flowchart
	14 R	Ch 3. Data Modeling	DB Mini - Assigned <i>How Industry Leading...</i>
5	19 T	Ch 3. Cont...	P3-1, P3-3 Computer Lab
	21 R	Ch 4. Relational Databases and Enterprise Systems	
6	26 T	Ch 4. Cont...	Flowchart Project – Due P4-6
	28 R	Second Quiz (Chs. 2-4)	
7	3 Oct. T	Business Processes Ch 5. Sales and Collections Business Process	Computer Lab <i>Technology That Gave the World Bitcoin...</i>
	5 R	Ch 5. Cont...	DQ5-3, P5-1
8	10 T	Ch 6. Purchase and Payments Business Process	DB Mini - Due
	12 R	Ch 6. Cont...	DQ6-2, P6-2
9	17 T	Ch 7. Conversion Business Process	<i>BMW and VW Try to Beat Apple...</i>
	19 R	Ch 7. Cont...	DB Project – Assigned DQ7-7, P7-1
10	24 T	Ch 9. Data Analytics in Accounting	DQ9-2, P9-1, P9-7
	26 R	Ch 9. Cont...	*data analytics
11	31 T	Third Quiz (Chs. 5-7 and 9)	
	2 Nov. R	Managing and Evaluating AIS Projects Ch 11. Accounting Information Systems and Internal Controls	<i>How to Make Entertainment and Medea ...</i>

Week	Date	Topic	Assignment**
12	7 T	Ch 11. Cont...	P11-5, P11-6
	9 R	Ch 12. Information Security and Computer Fraud	
13	14 T	Ch 12. Cont...	P12-5, P12-6
	16 R	Fourth Quiz (Chs. 11-12)	
14	21 T	Thanks giving	Have a good one!
	23 R	Thanks giving	Have a good one!
15	28 T	Ch 13. Monitoring and Auditing AIS	
	30 R	Ch 13. Cont...	P13-2, P13-6 DB Project – Due
16	5 Dec. T	Ch 10. Reporting Processes and eXtensible Business Reporting Language (XBRL)	DQ10-P, 10-1, P10-6
	7 R	Review	
17	12 T	Final Quiz (Comprehensive)	12-2p T (for class starting 12:00p)
	14 R		12-2p R (for class starting 1:30p)

(@) Articles

(#) DC-Discussion question; P-Problems

(*) In class assignments

(**) This is a tentative list and it may be expanded or contracted by the instructor.

***"It takes less time to do a thing right
than to explain
why you did it wrong."***

A very wise student!

**Student Data Sheet
ACCT 409**

Name: _____ Major: _____

Degree pursuing: BA ___ BS ___ MSA ___ MBA ___ Others (Specify) _____

Student Number: (Only the last 4 digits) _____ Age (Optional): _____

e-mail _____

Other courses you are currently taking: _____

Expected career path: _____

Do you work? _____

If yes, what type of work? _____ How many hours per week? _____

Approximate high school grade point average: _____

Approximate College grade point average: _____

Approximate Accounting grade point average: _____

Approximate score: ACT: _____ SAT: _____ GMAT: _____

If you have any questions concerning academic, professional or support services, please list them here:

If you think there is anything I should know about you that would help me or you during the course, please indicate here:

Other comments: _____
