

University of Hawaii at Manoa
Shidler College of Business
Spring 2016

ACC 409

Accounting Information Systems

CRN 89476 Section 003: TR 12:00 noon-1:15 pm, BUSAD E201

CRN 89477 Section 004: TR 1:30 pm- 2:45 pm, BUSAD E201

Instructor: John Wendell, Ph.D., Professor of Accountancy
Office/Phone: BusAd A-415 / 956-6694
e-mail: uhacc409@gmail.com. Do not use Dr. Wendell's Hawaii.edu address for this class.
Office Hours: By appointment

Learning Objectives: Students should acquire a general understanding of: key Accounting Information Systems (AIS) concepts, how information technology facilitates the accounting information generating processes, strategies for improving AIS operational effectiveness and efficiency while minimizing systems failure risks, analysis and documentation of IT-enabled business processes, relational databases, AIS internal control and risk management, cybersecurity, computer fraud, and the effect of AIS on business decisions. The course uses a textbook, readings, lectures, in-class problems, quizzes, and examinations to reinforce concepts and evaluate student mastery of the material.

Prerequisites: ACC323 (with C- or better or concurrent) and BUS 311 (with C or better). Students who do not meet these prerequisites will be administratively dropped after the drop/add period and will not be eligible for a tuition refund.

Required Materials: Accounting Information Systems, Romney and Steinbart, 13th ed. ISBN: 0133428672, 9780133428674, 9780133428681, 0133428532, 9780133428537, 0133861139, 9780133861136 or 9781323348741. An electronic version of the text book may be obtained at:

<https://www.vitalsource.com/textbooks?term=9780133861136>

Additional material for this course will be posted to Lulima as they become available. This material will include the lecture notes, recordings of the classes, quizzes, and other materials.

Academic Honesty: Academic dishonesty or misconduct is neither condoned nor tolerated at the University of Hawaii, and certainly not in this class. See the Student Handbook for information on procedures and definitions regarding academic dishonesty and misconduct. The SOA policy on Academic Honesty is available on Lulima and attached to this syllabus. **You should read it.**

Disability Access: Students with disabilities are encouraged to contact the KOKUA Program for information and services. Services are confidential and students are not charged for them. Contact KOKUA at 956-7511 (voice/text), kokua@hawaii.edu, or Queen Liliuokalani Center for Student Services, Room 13.

Alternate Meeting Site: In the event of a disturbance during class time (e.g. fire), leave the building immediately and wait outside at a safe distance until instructed to return. Ask the instructor or emergency personnel if you need assistance leaving the building.

Grading: The total number of points earned during the semester will determine each student's course grade. Points and a distribution of the points necessary to earn a certain letter grade are as follows:

Quizzes	25 pts
Exam #1	25 pts
Exam #2	25 pts
Final Exam	<u>25 pts</u>
TOTAL	<u>100 pts</u>

Final class grade will be assigned as follows:

90 to 100: A; 80 to < 89: B; 70 to < 80: C; 60 to < 70: D; less than 60: F.

Quizzes and Examinations: In general, every class will have a quiz except on days when there is an exam. The tentative dates for the midterms are indicated below. These are tentative dates are subject to change as circumstances dictate. Students may use a calculator during the quizzes and exams but not any device that has memory or that can be used in any way other than as a calculator. This will be strictly enforced and any violation will be considered cheating. Quizzes will usually be given at the beginning of the class. Consequently, if you are late for class you will receive a zero for the quiz. If you will not be able to attend a class for any reason you must notify the professor in advance and he will decide, at his sole discretion, if the absence is an excused absence. To make this determination the professor may require documentation such as a doctor's note or an obituary. If it is an excused absence for a quiz day that quiz will not be counted towards the grade and the 25 points for quizzes will be based on the average of the other quizzes taken. If it is an exam day then a make-up exam will be scheduled. Make-up exams will not be given for any reason other than an excused absence the day of the exam. All exams must be handed in and no exams are allowed to be removed by students from the classroom. Removing an exam from the classroom is considered cheating and will be sanctioned accordingly. The final exam date is indicated below. According to UH policy, final exams may not be rescheduled. Please make any travel plans accordingly.

The classes consists of 15 units corresponding to the chapters indicated:

- 1 Accounting Information Systems: An Overview
- 2 Overview of Transaction Processing and Enterprise Resource Planning Systems
- 3 Systems Documentation Techniques
- 4 Relational Databases
- 5 Computer Fraud
- 6 Computer Fraud and Abuse Techniques
- 7 Control and Accounting Information Systems
- 8 Controls for Information Security
- 9 Confidentiality and Privacy Controls
- 10 Processing Integrity and Availability Controls
- 11 Auditing Computer-Based Information Systems
- 12 The Revenue Cycle: Sales to Cash Collections
- 13 The Expenditure Cycle: Purchasing to Cash Disbursements
- 14 The Production Cycle
- 20 Introduction to Systems Development and Systems Analysis

The units will be covered in order. The number of classroom hours allotted to each unit is dependent upon how quickly students master the material covered. Typically this will be two to three classroom sessions per unit.

The classes will meet on the following dates: 1/12, 1/14, 1/19, 1/21, 1/26, 1/28, 2/2, 2/4, 2/9, 2/11+, 2/16, 2/18, 2/23, 2/25, 3/1, 3/3, 3/8, 3/10, 3/15, 3/17+, 3/29, 3/31, 4/5, 4/7, 4/12, 4/14, 4/19, 4/21, 4/26, 4/28, 5/3.

+ tentative dates of midterm exams.

Final Exam: Section 003: 4/12, 12:00 noon – 2:00 pm. Section 004: 4/10 12:00 noon – 2:00 pm.

Final Exams are in the same room as the lectures, BUSADM E201.

If it is deemed necessary that changes be made to the syllabus, the instructor reserves the right to make such changes.