

**School of Accountancy  
Shidler College of Business  
University of Hawai`i at Mānoa  
ACC 460D – Auditing and AIS  
Spring 2019**

## **Introduction**

This course covers the application of information technology to current issues in accounting and auditing. A vital component of the course is to develop an analytical mindset, which guides the analysis of accounting information from an audit perspective.

## **Faculty**

Tu Xu, Ph.D., Assistant Professor, School of Accountancy.

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Office hours: Tuesday 3:00 p.m. – 4:30 p.m. or by appointment

## **Administrative Details**

### ***Prerequisites and Co-requisites***

**Prerequisites:** ACC418 (or concurrent), no waiver.

**Co-requisites:** ACC460B, ACC460C, ACC460E

### ***Meeting***

Meets in BUSAD E204 on Tuesdays from March 5th.

1. 9:00 a.m. - 10:45 a.m. (Section 1)
2. 11:00 a.m. - 12:45 p.m. (Section 2)
3. 1:00 p.m. - 2:45 p.m. (Section 3)

### ***Method of Instruction***

The method of instruction for this class is a combination of lecture and in-class exercises. Students must prepare by completing self-study exercises from the Caseware-IDEA manual prior to class. Full details will be provided on Laulima.

### ***Laulima***

Laulima facilitates the communication in this class ([laulima.hawaii.edu](http://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 ahead of the class. No printed copies of materials will be made available. All assignments will be submitted to Laulima unless otherwise announced. Students are responsible for submitting the assignment before it is due. No late assignment will be accepted except for University allowed absence, such as life-threatening emergency or when Laulima is not accessible. It is also the student's responsibility for making sure the file is the one the student would like to

upload. The submitted assignment cannot be updated after the deadline. Internet connection issues are not accepted as reasons for late submissions.

***Textbook:***

Audimation Services Inc. 2016. *IDEA Workbook Version 10*. An Adobe PDF version of the workbook will be available on Laulima.

***Other Learning Resources:***

We will make extensive use of videos from Caseware-IDEA and Tableau. They will be made available on Laulima.

***Method of Assessment:***

<b>Items</b>	<b>Points</b>
Six in-class exercises	120
Two quizzes	80
Two homework items	100
Integrated project	80
Final exam	120
<b>Total</b>	<b>500</b>

***Final Exam:***

One **cumulative** final exam will be administered at the end of the semester. If the exam will be missed because of a University-excused absence, you must notify the instructor before the exam. When an exam is missed due to a University-excused absence (and prior notice is provided), the exam will be rescheduled by the instructor based on the instructor’s discretion. In case of an emergency, additional documentation, such as a doctor note, will be required. The format of the make-up exam and the content (or the level of difficulty) may vary from that of regularly scheduled exams. The instructor has the sole right to make determinations concerning the potential for make-up exams. To be safe, never assume that a make-up will be granted; always discuss the situation with your instructor in advance of the absence.

***In-class Exercises:***

In-class exercises will be posted on Laulima under “Assignments.” For in class exercises, as the name suggests, they will be posted at the beginning of classes and will be due in the evening of the class. That is, each student needs to upload the answer(s) of the exercise to Laulima before the end of the day. No make-up in-class exercises unless otherwise be allowed by the instructor due to University-allowed absence.

Note that it is the student’s responsibility to make sure the exercises or any deliverables are uploaded to Laulima before the deadline. No late exercises or no late deliverables will be accepted except for University-allowed absence such as life-threatening emergency. That is, no points will be given for late exercise or late deliverables. Only in the case when Laulima is not accessible, late or make-up exercises or deliverables will be accepted. It is also the student’s responsibility to make sure the file is the one the student would like to upload and is virus free. The student can always replace the file he/she submitted before the deadline. However, after the deadline, no points will be given if the file is not readable or cannot be open. In addition, it is not allowed to replace or update any file after the deadline. **No re-submission is allowed after grade is posted.** It is highly recommended to submit the exercise or deliverables as early as possible. Internet connection or computer issues or any reason except University allowed excuses is not accepted as reasons for late submissions. Email submissions will be ignored, and no points will be given.

**Quizzes:**

At the beginning of two classes, we will have quizzes. The quizzes cover the materials in previous weeks and consist of multiple-choice questions. It generally takes about 20 minutes.

**Assignments:**

There will be two assignments during the course. They will be posted on Laulima under “Assignments.” See above under “In-class exercises” for discussion on submission of the exercise on time. **No re-submission is allowed after grade is posted.**

**Integrated Project:**

We will have an integrated project which summarizes what we have learned in this session and requires students to apply their knowledge to a new case. The case will require the students not only to perform data analytics but also to present the results in a clear and professional manner. Details about the project will be discussed in class. **No re-submission is allowed after grade is posted.**

**Mark Range and Grades:**

The following mark range is in use:

Semester grade	Percentage of total points
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%

**Withdrawal/Drop Policy:**

The student has the responsibility to withdraw from the course. Any student who does not attend class and does not drop the course will receive an “F” grade.

**Laptop/Software Required:**

Students are required to bring a laptop to classes. The laptop is required to have Internet connection and browsing capability with software like word processing software and MS Excel. **No points will be given to in-class exercises if a student does not bring his/her laptop to the class or the laptop does not have the required software.**

Separate instructions will be provided on loading the Caseware-IDEA manual and Tableau to your laptop. It is very important that you do this prior to our first class.

***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/](http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/)) for specific guidelines related to ethical behavior.

***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](mailto: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 . 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, 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/>

## Week-by-week Program

DATE	TOPIC		TASK/DUE DATE
3/5	Class 1	Introduction	
3/12	Class 2	Data Analytics and Reporting Results	Exercise 1
3/19	No class—Spring Recess		
3/26	No class—Prince Jonah Kuhio Kalaniana'ole Day		Homework 1 Due
4/2	Class 3	Continuous Assurance and Continuous Monitoring	Exercise 2 Quiz 1
4/9	Class 4	Effectiveness of Internal Control Mechanisms	Exercise 3
4/16	Class 5	Data Visualization (Part 1)	Exercise 4 Homework 2 Due
4/23	Class 6	Fraud Detection	Exercise 5 Quiz 2
4/30	Class 7	Data Visualization (Part 2)	Exercise 6 Integrated project Due
<b>FINAL EXAM:</b>			
<b>5/8 (Wednesday) @ 12 p.m. to 2 p.m., for all sections. Location TBD (classroom and lab).</b>			