BENTLEY UNIVERSITY
AC 730 - BUSINESS PROCESSES AND SYSTEMS ASSESSMENT
Fall 2014

General Information

Instructor: Jane Fedorowicz, PhD

Class meetings: Section HB1 Tuesday 5:00-7:20 PM

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                       Office: Adamian 206

Office hours: Tuesday 11-12 and Wednesday 3-4.
                       Please feel free to call or send e-mail to set up an appointment on other
                       days.

Texts and Materials

1. Gelinas, Ulric J. Jr., Dull, Richard B., and Patrick Wheeler. *Accounting Information Systems, 10th Edition*. Cengage South-Western College Publication 2015. ISBN 978-1-133-93594-0

2. Assignments, additional readings and all other course materials will be made available through Blackboard. Software used in the course, SAP and Smartdraw, will be free for use.

Course Description

The course examines organizational business processes and the information technology (IT) systems that enable these processes. Since the Sarbanes-Oxley act, US-based companies have increasingly focused on the effective management of their financial and accounting business processes along with the information related to these processes. This course focuses on studying and documenting these processes, reviews the various qualities of information, and assesses the ability of the financial and accounting information systems (AIS) to support these processes. The course also explores control issues pertaining to business processes and AIS, and the implications of technology-enabled changes on business processes. Students will be introduced to tools and techniques for examining *any* business process and its corresponding information systems, and will engage in a team project at a company to study a real-world business process.

The following additional themes will be explored:
- Preparing to be an effective user, evaluator, and/or developer of accounting information systems.
- Analyzing operations and information systems controls, and communication of the analysis.

- Assessing transaction processing to support operational and strategic objectives, in the context of rapid technological advances in today's business environment.

Course Objectives

1. To appreciate how information systems—particularly *accounting* information systems— can assist in attaining organizational objectives, and how they can improve planning and control at all levels of the organization.

2. To learn the operational and information functions of several major AIS business processes (e.g., order-to-cash, purchase-to-pay).

3. To develop a reasonable proficiency level in using a variety of tools for documenting systems, and to gain an understanding of the importance of documentation to the management and control of information systems.

4. To gain a working understanding of the fundamentals of internal control in an information technology environment.

5. To develop and enhance skills involving team participation, researching technical topics, and oral and written communications.

Grade Distribution
Your final grade will be determined as follows (subject to changes):

Category	Percentage Points
Exams (Midterm-20%, Final-25%)	45 %
SAP Assignments	15 %
Team Project	30 %
Class Participation*	10 %
Total	100

* *Class participation will be determined by a combination of active participation, preparation, homework completion, attendance, and 2 short papers (chosen from 3 options).*

Course Notes
1. Online Course Information
Students in this section have the option of attending sessions in person or online. Students are expected to attend all live class sessions (playing back the recording of the class is not attending). Log into http://online.bentley.edu to attend your class online and/or replay classes for review. You are required to have a functioning webcam and microphone/earphones or headset while online. When attending a class online, log in five minutes prior to class to test your microphone. For Saba login information, system requirements, and help, go to http://online.bentley.edu or look under the hybrid help tab on the Blackboard site.

Students are expected to take all exams in person. If you cannot make plans to be in the classroom to take an exam (for a justifiable reason such as an immoveable work commitment), you must work out an alternative plan with me at least 3 weeks ahead of the date.

All students must be able to work on a project team in order to fulfill course requirements. Projects require team meetings and interviewing at a project site. It is up to the out-of-town member to work out a project plan with the team to accommodate absences.

2. SAP and Smartdraw

As a registered student in this class you will be given access to SAP software that resides on a server at the University of Wisconsin, Milwaukee. You will be assigned a user name and password to access the system, which is installed on computers in the Bentley computer labs and in the ACELAB. You may also access SAP using your own computer by installing the SAP GUI from a download or CD made available to you. *The SAP GUI must be deleted manually from your computer at the end of the semester.*

We will use Smartdraw to produce Data-flow Diagrams (DFDs) and flowcharts. You will receive instructions on how to download a copy of Smartdraw from the Bentley network. This will permit you to use the software for one year. Smartdraw is also available on campus for your use. You may also use Microsoft Visio instead of Smartdraw for representing DFDs and flowcharts. Microsoft Visio is available through Bentley's MSDN license agreement.

3. Exams

This course will have a midterm and a final exam, which must be taken as scheduled. Makeup exams may be offered only in the case of valid, documented medical emergencies, or other extraordinary reasons at my discretion. Each student must obtain an average of **at least 60%** across these exams to be able to pass the course, regardless of your grades in other categories of the course. See item #1 concerning the in-class exam requirement.

4. Assignments and plagiarism

All assignments must be submitted at the beginning of class on the due date. Where specified, assignments should be submitted electronically through Turnitin. In general, it is expected that a paper printout of all assignments will be handed in on time. You may request permission for late submission with a penalty. But, assignments submitted later than 3 days will not be considered for grading.

Individual assignments submitted for a grade must evidence the independent work of each student. At a minimum, all students involved in any type of plagiarism will receive a grade of zero in the particular assignment/submission. Your instructor reserves the right to initiate procedures to invoke more severe sanctions under the provisions of *Academic Integrity System* and *The Bentley Honor Code*, which can be found at http://www.bentley.edu/centers/alliance/academic-integrity . When using the work of another, a proper footnote citation must be included. Please consult the course's Blackboard site for advice on how to correctly reference sources and avoid plagiarism.

5. Team Project

The team project and in-class group activities will be conducted in teams of 4 or 5 students. Teams will be determined during the first week of class. See item #1 concerning distance participation.

Your commitment to your team partners is a critical part of the course. The implicit promise is to make a good faith effort to achieve excellence in the team project and in-class exercises. You will be asked to evaluate your individual performance and your team partners' performance at specified periods during the semester. This is used as a control for those students who do not do their share of the teamwork (free-riding). ***The instructor reserves the right to adjust a student's final course grade by at least one grade (Example: Downgrade A- to B+), if the student receives a below (or above) average performance evaluation from his/her teammates***. If there is a problem in the functioning of the team which cannot be resolved through discussion, do not wait until the evaluations are submitted - please meet with me immediately.

6. Class Participation

A very important part of this course is your active participation in class discussion. I will call on students to answer questions about the homework and assigned readings. However, your voluntary contributions to class discussions are more valuable.   Therefore, attendance is expected in all classes. If you must miss a class, please have a classmate pick up any handouts and relay any information obtained in the class that you missed. *It is your responsibility to submit assignments on time, whether or not you are present in class.*

Discussion questions, problems, exercises and short papers are noted in the outline that follows and should be prepared for the day assigned.   Generally, the class discussion will encompass some of the assigned questions for that day. If you have attempted to answer the questions, you will be better able to participate in class discussions, and be in a better position to answer some of the exam questions. If you feel that you are falling behind, please do not hesitate to talk to me about how to get back on schedule.

7. Disability Services

Bentley University abides by Section 504 of the Rehabilitation Act of 1973 and the Americans with Disabilities Act of 1990 which stipulate no student shall be denied the benefits of an education solely by reason of a disability. If you have a hidden or visible disability which may require classroom accommodations, please make an appointment with the Assistant Director of Disability Services, Stephanie S. Brodeur, within the first 4 weeks of the semester. The Office of Disability Services is located in the Counseling Center (POL, 2nd Floor, 781.891.2274). The Assistant Director of Disability Services is responsible for managing accommodations and services for students with disabilities.

Please make me aware of accommodations you are qualified to receive at your earliest convenience. Do not hesitate to contact me if you have any questions about disability services.

8. English for Speakers of Other Languages
The ESOL Center offers English language support for writing and all coursework to students who are English Speakers of Other Languages (ESOL). Faculty tutors who specialize in working with multilingual students can offer feedback and strategies for writing at any stages from brainstorming through the drafting and organizing process. Additionally, students can receive help related to research, documenting sources, Power Point slides, pronunciation, oral presentations, resumes, cover letters and interview practice. I recommend their services to all who are not practiced in writing business documents as these are structured very differently and use a different vocabulary than creative writing. The ESOL Center is located in Room 26 of the Bentley Library (ground level), down the hall from the Help Desk. You can make an appointment by going to bapps.bentley.edu and clicking on the ESOL Center, by calling 781-891-2021, or by dropping by the ESOL Center during the hours of operation to see if a tutor is available. Day and evening appointments are available.

9. The Writing Center
The Writing Center offers one-on-one tutoring to students of all years and skill levels. Located on the lower level of the Bentley library (room 023), the Writing Center provides a welcoming and supportive environment in which students can work on writing from any class or discipline. Writers are encouraged to visit at all stages of the writing process; they can come with a draft, an outline, or just some initial thoughts and questions.

Staffed by highly skilled student tutors, the Writing Center is open six days a week. Drop-ins are welcome, but appointments are encouraged and can be made online at bapps.bentley.edu or by phone at 781.891.3173. For hours and additional information, visit their website at www.bentley.edu/writing-center .

10. Religious/ethnic Holidays
If you have to miss class for religious or traditional reasons, please arrange with me to attend another section of the course (with another instructor) for the missed session. This is not an excused absence and all work is still expected to be submitted before the beginning of class as assigned.

(Session) Date	Topics	Reading Assignments (consult Blackboard weekly for additional readings)	Discussion Questions or Problems[1]	Hand-ins
(1) 9/2	• Introduction to course • Sarbanes-Oxley • Chapter 1 • Team Formation	• Chapter 1 • pp. 634 and 674-675	• P 1-4	• Student Information Survey
(2) 9/9	• Chapter 1 contd. • ERP Systems and Systems Integration	• Chapter 1 continued • Chapter 2	• SP 1-1	
(3) 9/16	• Electronic Business Processes • XBRL • Conducting Interviews	• Chapter 3 • Chapter 16 pp. 630-636 • Conducting Interviews for Team Projects (BB)	• DQ 3-3 • DQ 3-9	• Team's draft interview questions (*Bring one copy for each team in class*) • XBRL short paper option
(4) 9/23 ACELAB	• Reading and interpreting data flow diagrams • *SmartDraw* demo	• Chapter 4 (skip or lightly skim pages 117-122)	• P 4-4 for Good Buy, Inc. (hand drawn)	• *Team Project – Project Proposal*
(5) 9/30 ACELAB	• Documenting with Systems Flowcharts • SAP Introduction	• Chapter 4 continued	• P 4-7 for Good Buy, Inc (hand drawn)	• Smartdraw exercise DFD
(6) 10/7	• IT Control Processes	• Chapter 7 • Assigned reading	• P 7-3	• Smartdraw exercise flowchart

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[1] Please come prepared to class with answers to these Discussion Questions and Problems. These will not be submitted for grading.

(Session) Date	Topics	Reading Assignments (consult Blackboard weekly for additional readings)	Discussion Questions or Problems[1]	Hand-ins
(7) 10/14	• IT Control Processes (continued)	• Chapter 8	• P 8-3	• SAP treasure hunt #1
(8) 10/21	MIDTERM EXAM			
(9) 10/22	• Internal controls • Identity Theft	• Chapter 9	• P 9-1 a and b (Flowchart available on Blackboard)	• *Team project – Business Process Documentation and Analysis*
(10) 11/4	• Internal Controls • Order-to-Cash Process – Marketing and Sales	• Chapter 9 continued • Chapter 10 (skip "Logical Database Design" pp. 376-379)		• SAP Assignment #2
(11) 11/11	• Order- to- Cash Process – Marketing and Sales • BYOD and Cloud Computing	• Team Assignment: TBD • Chapter 10 continued		• Team Assignment – Control Analysis • BYOD short paper option
(12) 11/18	• Order-to-Cash Process – Billing/AR/Cash Receipts • E-payments • Executive Summaries	• Chapter 11 (skip "Logical Database Design" pp. 420-422)	• P 11-2 b & c for CASE:B Bondstreet Company (Flowchart on Blackboard)	• SAP Assignment #3
(13) 11/25	• Purchase-to-Pay Process • Presentation Skills	• Chapter 12 (skip "Logical Database Design" pp. 469-456) • pp. 634-636 (in Chapter 16)	• P 12-2 b & c for CASE:A PureProducts Company	• IFRS short paper option
(14) 12/2	PROJECT PRESENTATIONS			• *Team Project – Class Presentation*
(15) 12/9	FINAL EXAM			• *Team Project – Final Report*