UNIVERSITY of ST. THOMAS
Opus College of Business Mission

Inspired by Catholic intellectual tradition, the Opus College of Business develops effective, principled business leaders who think globally, act ethically and create enduring value for society.

Accounting Information Systems: Governance and Control (ACCT 775)
Fall 2013, M/W 12:30-2pm, SCH 407

Instructor Info:	Name	Chelley Vician, Ph.D.
	Office	TMH 443B (Minneapolis Campus)
	Office Hours	M 12-1230 pm, 2-230pm, and by appointment
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OCB Student Access Policy	I am available for face-to-face meetings during office hours and by appointment. I will respond to email inquiries within 48 hours on normal business days, and in most cases I will attempt to reply to your email within 12 hours or less. You may experience longer email delays on weekends, holidays, when I'm out of town, and when UST and/or my home networks are down. Please contact or come to see me whenever you have questions about course content or policies, or your course standing.	
Online Resources:	This class uses Blackboard to provide access to selected course materials, handouts, and support for collaborative teamwork. Blackboard is available at http://blackboard.stthomas.edu. Log in using your UST username and password. If you need help identifying your username and password please call the UST help desk at (651) 962–6230.	
Required Materials:	(1) Any AIS textbook that covers the documentation of internal controls within common transaction cycles. I will make several textbook copies available for your use within the MSA Commons area. If you no longer have your undergraduate textbook, you may want to rent or purchase a used version of an AIS textbook for use during the term. Please ask me about suggested textbooks if you are unsure what to use. (2) ACCT775 UST Bookstore Readings Packet. (3) Other readings/cases will also be assigned. Copies of this material will be distributed in class or made available through the course website.	
Required Software:	- Software capable of preparing required system documentation such as business process flows, system flowcharts, and data modeling representations. UST provides access to Microsoft Visio in the UST labs. - SAP GUI 7.30	

Course Description

Information systems and digital information are central to the existence of business organizations, and have had a significant impact on the accounting profession. Information systems must simultaneously meet accounting needs (transaction processing, internal controls and audit, financial statement preparation), managerial decision-making needs, and governance requirements (e.g., boards of directors, SoX, international—national—local government, accounting profession). This course examines processes and information within organizational information systems and provides knowledge for establishing, documenting, evaluating, and monitoring appropriate controls for these systems.

This course presents concepts and skills necessary for the understanding, design, implementation, control, and audit of information systems. It emphasizes system concepts and representations, process and data representations, database management system capabilities, the integration of data required for financial reporting, manual and automated controls, accounting cycles, and management responsibilities for controls compliance.

Course Prerequisites and Objectives

Prerequisites: Acceptance into MSA program; completion of undergraduate AIS course
Course level: Graduate

<u>Note</u>: The activities in this course require your familiarity with Windows-based application packages for word processing, spreadsheet, electronic mail, database, graphic/drawing tools, web browsing & publishing functions. If you have not retained the knowledge and IT skills presented in your undergraduate preparation, it is your responsibility to go back and review the material, or to seek outside assistance from other support resources. Communication skills and etiquette for online interactions will also be necessary with different tools we may utilize.

Course Objectives: As a required MSA course, this course has been designed to develop two types of knowledge:

1) **To know about**:
   a) fundamental system, process, and data concepts for establishing, documenting, evaluating, and monitoring controls of financial information;
   b) the technical and managerial issues surrounding the deployment and use of information technologies in business organizations;
   c) emerging trends in information systems, technologies, careers, and issues related to the accounting profession;

2) **To be able to**:
   a. analyze business situations concerning information system processes, data, and decisions to critically evaluate internal controls;
   b. apply systems and controls knowledge to a real-world, client's information system;
   c. apply engagement (project) management concepts by working on a term-long project as a team leader or active team member;
   d. work effectively with information system specialists and projects;
   e. recognize opportunities for information technology "solutions" in business situations.

IDEA Course Evaluations

Toward the end of the semester, as part of your assessment of this class and the professor, you will be asked to evaluate *your progress* on 12 learning objectives. For a given class, only certain objectives out of the 12 listed will be considered <u>essential</u> or <u>most important</u> for meeting the course's objectives. The following table lists the objectives that I have selected as <u>essential</u> for this course.

Objective & Focus	What techniques & assignments will help you achieve this objective	How will the professor assess your progress on this objective	How can you assess your progress on this objective
<u>**IDEA Objective 2**</u>: Learning fundamental principles, generalizations, or theories. <u>**Focus**</u>: Increased understanding of information system/technology concepts and capabilities. Better identification of internal control strengths and weaknesses.	Course readings, topic presentations, case and "What's New?" out-of-class preparation, class discussions and analysis of business processes, internal control, and governance issues. Completion of technology exercises. Exams.	Instructor's evaluation of your oral and written presentation of topic material, exercise solutions, class contribution, and exams.	By evaluating your own contribution to class discussion/learning, your observation of other participants, and instructor feedback on your performance.
<u>**IDEA Objective 4: Developing**</u> specific skills, **competencies**, and **points of view** needed by professionals in the field most closely related to this course. <u>**Focus**</u>: Applying what you learn to work competently on systems project.	Course project deliverables (interim and final).	Instructor's evaluation of deliverables for the course project.	By reviewing and understanding instructor feedback on your project deliverables.
<u>**IDEA Objective 11:**</u> Learning to *analyze* and *critically evaluate* ideas, arguments, and **points of view** <u>**Focus**</u>: Higher level thinking skills. Your ability to (a) analyze current business process/system; (b) critically evaluate the quality of proposed solution to business process or internal control problem and (c) **propose effective improvements** to business process or internal control problem.	Course readings (especially Cases), discussions (class and online), and course project final deliverables. May be embedded in selected exam questions.	Instructor's evaluation of your written work (including exams), discussions, and project deliverables.	By reviewing and understanding instructor feedback on your assignments and project deliverables.

Course & Class Session Format; Instructional Methods and Delivery

This class has been designed to "blend" learning experiences in the same-time, face-to-face classroom session with selected learning experiences in the time outside of the classroom sessions.

Face-to-face class sessions _may_ include brief PowerPoint presentations, readings/case discussions, **student-led discussion**, business process analysis and documentation, and team presentations. "Outside of classroom learning experiences" will include the term-long project, as well as some discussion and collaboration assignments coordinated primarily through Blackboard tools and materials. Selected hands-on, technology-based exercises will be used to reinforce individual understanding and skill-building.

An initial plan for how the course topics, activities, and assignments are expected to unfold over time is presented in the "Proposed Schedule" portion of this syllabus document. An online, dynamically-updated, more detailed version of the "Tentative Schedule" is posted on the course website and will be used to guide the progression of our class sessions.

Lively class discussion and contribution is expected of each person as it is one of the principal means by which learning will occur. You are expected to come to class fully prepared to discuss all aspects of the case or discussion topic. You are advised to prepare carefully for each class meeting by reading the text/additional readings, thinking about the material, and completing assignments. Often, the readings will only be summarized during the lecture. If questions arise from your readings, it is your responsibility to seek clarification for these questions or the additional resources necessary to understand the material, on your own time.

I expect students to take notes on topical material covered in class, whether the presenter is the instructor, a guest speaker, or your classmates. Hard-copy versions of presenter slides (if used) may not always be available to students. Educational research supports the critical importance of active note-taking for the production of learning and knowledge in a person's brain.

Expectations regarding work outside of class

This is a 3-credit course. It is expected that students will spend a **minimum of 6 hours of study time outside of class per week** on assigned readings, written assignments, problems, case analyses, papers, projects and other work. It should also be noted that students may need to spend more time than this minimum requirement. The specific readings, assignments, problems, cases, papers, projects and other work are listed in this syllabus and in any supplemental materials provided by the instructor.

Course Expectations, Grading, and Requirements

- My standards and expectations for your classroom behavior and your course deliverables are very high. Generally speaking, all FINAL course and project deliverables are expected to be of **professional** quality; that is, suitable to share with an external-to-this-class evaluator or reviewer. Students are expected to treat others with professional courtesy and respect <u>at all times</u>; failure to do so may result in a lowering of the final course grade.

- *Communication skills* will be emphasized in this course. A common criticism of business graduates is that they have poor communication skills, both written and oral, relative to other graduates whose preparation included critical thinking, analysis, and communication competencies. The ability to communicate effectively is a *critical* skill for managers. This course presents multiple opportunities for you to practice and receive feedback on your communication skills. You will verbally present and defend your ideas during the class sessions. Writing assignments will provide practice with business writing. A larger applied business project will encourage you to practice your written and oral communication skills, to seek feedback about your communication skills from other people, and to provide feedback about written reports and oral presentations to other people.

- Keep up with the readings and assignments, and begin working on the course project early in the academic term to stay ahead of the inevitable "end of term" high workload. Computing and information technologies (e.g., printers, networks, hard drives, servers, USB drives) also tend to fail at the worst possible moment. Plan accordingly and be sure to have backups of your work.

- Skills needed to work effectively in small teams will also be utilized in this course. In this course, your course project is a team assignment and we may occasionally use ad-hoc teams during the class sessions for discussions and oral presentations of ideas/information.

- Your performance in this course will be evaluated in four major areas: Exams, Technology Exercises, Contribution, and Team Project. Points will be available as follows:

Grading evidence item	Team or individual	Approx. %
Exam I and Exam II	Individual	25%
Technology Exercises	Individual	25%
Contribution (Oral participation, Blackboard Tool & Email postings)	Individual	25%
Team Project	Team	25%
TOTAL		**100%**

Overall Grading Guidelines

The Opus College of Business maintains a policy on grading distribution, which reflects the rigor of a top-notch business program, for all OCB classes. Please be aware that this required course in a specialized OCB program will be graded according to this policy, and the ***average grade*** for this course is targeted to fall within a 3.3-3.7 gpa range.

Turning in all of the assigned work does not merit an A, unless that work was of excellent quality. The grading scale as included in University materials is less than useful in explaining how I will view student work. Following is the interpretation of the scale that will be used for evaluating the work produced in this course:

A, A-	Excellent: consistently thoughtful, insightful, creative, well-presented. The completed work process and product meets basic requirements and provides a valuable contribution above basic requirements – provides high quality value-added to the assignment, project, or classroom learning environment. The deliverable(s) can be shared, without revision, with a reviewer or evaluator outside of the class --- for example, the Dean of the OCB, a Business Advisory Board member, an alumnus of the OCB, or a corporate executive/recruiter.
B+, B	Good: thoughtful, well-presented work. The completed work process and product meets basic requirements and provides valuable contribution above basic requirements. The deliverable(s) can be shared, with very minor revision, with a reviewer or evaluator outside of the class. Meets all requirements for demonstrating satisfactory competence regarding course concepts and learning objectives.
B-, C+	Low pass. Demonstrates sufficient knowledge of most course concepts to permit passage to the next level. However, deficiencies in some aspects of the course material are noted. The completed work process and product completely meets the minimum requirements, but there are noticeable issues in presentation, arguments, depth of research and/or analysis, or grammar/spelling. The deliverable(s) may evidence the raw material necessary for the assignment/project/grading evidence and could be shared with an external reviewer, but it is not in a form suitable for such sharing at this point in time and needs substantial re-work.
C	Below average/inferior for a graduate student: Does not meet the minimum requirements of the assignment; "treading on thin ice"; carelessness or apparent inability to understand material. (If *understanding* is a problem for you, <u>see me early</u> to work on improving your learning strategies and thereby your grade). Examples of common deficiencies include, but are not limited to: missing components, lacking in-depth discussion of issues, suffers from severe grammar or spelling or proofreading issues, or written in a tone unsuitable for formal business writing. Deliverable is severely deficient and incomplete; it would be embarrassing to show such work to an external advisor or reviewer.
D	Not used in graduate study
F	Failure (Hasn't learned course material, or at least has not demonstrated this knowledge to me via the required grading evidence for the course). Course must be re-taken and passed if student is to receive graduate credit.
I	A grade of Incomplete will be assigned if (a) documented unforeseen health or family emergencies prevent completion of one or major coursework assignments or exams and (b) all previous assignments and exams have been satisfactorily completed. The grade of Incomplete must be replaced with a letter grade by May 1 of the current academic year.

In terms of grades, the comments above refer to the work produced by the student and <u>NOT</u> to the student personally. The "C/D/F" does not mean that <u>you</u> are a failure but that the work you produced for this class was inadequate.

Course Requirements
Exams (2 exams – midterm and final) In-class exams will be closed book and may consist of a variety of question formats. There are likely to be a small number of objective (e.g., true/false, multiple choice, matching, or fill-in) questions. However, the majority of all in-class exams will consist of open-ended problems, short to medium length essays, and diagramming and flowcharting exercises that are designed to make you think about the question and evidence your understanding of the course material. Blackboard quiz features may be used to deliver a portion of the objective questions prior to the date of the in-class exam (details will be announced). The final exam will be comprehensive and will be held during the University Final Exam period for Graduate Business classes.

Technology Exercises (due dates noted on tentative schedule)
Several "hands-on" exercises using information technology tools will be used in this course to provide students practice with tools used with accounting information systems work. Details for each exercise will be available on a handout.

Team Project: (due as noted on tentative schedule)
Teams of approximately 4-5 students will perform a comprehensive analysis of internal control and risk management needs for an actual client's financial information system(s). Each team will address the business process and financial reporting risks in their financial system(s) and produce guidance in the form of control plans, recommendations, and/or materials to help the organization mitigate system risk(s). Written documentation and formal presentations will include organization charts, control narratives, business process flow diagrams, annotated systems flowcharts, and recommendations for internal control, operational effectiveness, operational efficiency and/or information systems improvements. Further details will be available via a handout in class or on the course website.

Contribution—Case/Topic Oral Discussions, "What's New?", Reaction Notes
Each student will begin this course with a score of 80 for this grading element (generally equivalent to a B letter grade). I then adjust this score value upwards or downwards at the end of the term based on my evaluation of the student's overall contribution to our class learning environment. Regular, non-participative attendance is not enough to earn a score of 80 for Contribution grading evidence in this class.

The instructor will determine the final value of this score based on an overall evaluation of your contribution and behavior during the class. Your in-person & online/virtual contributions to the <u>overall</u> learning environment of the class will serve as the basis for the evaluation, though the evaluation is weighted more heavily towards your in-person contribution. Failing to attend or arriving late to face-to-face class sessions will result in lost opportunity costs that will vary according to the material covered at the particular session.

Contribution is scored on a scale from 0 (lowest) through 4 (highest), using the criteria below, for each weekly period. The criteria focus on what you demonstrate and do not guess at what you

know but do not demonstrate. What you offer to the class enhances what you and others learn. Your final contribution score will be based on your average level of contribution throughout the semester.

Score (Points)	Contribution Criteria [adapted from B. Shapiro, Ph.D.]
4 (100)	• Demonstrates excellent preparation: has analyzed assignment exceptionally well, relating it to readings and other material (e.g., readings, course material, discussions, experiences, or other information obtained outside the course readings). • Offers analysis, synthesis, and evaluation of assignment material and class discussion to develop new approaches and take the class further. • Contributes in a very significant way to ongoing discussion: keeps analysis focused, responds thoughtfully to other students' comments, contributes to the cooperative argument-building, suggests alternative ways of approaching material, helps class analyze which approaches are appropriate, and helps to move the discussion/learning along for all. • Demonstrates ongoing active involvement. • Adds value to the learning environment for all.
3	• Demonstrates good preparation: knows assignment or reading facts well, has thought through implications of them. • Offers interpretations and analysis of assignment material (more than just facts) to class. • Contributes well to discussion in an ongoing way: responds to other students' points, thinks through own points, questions others in a constructive way, offers and supports suggestions that may be counter to the majority opinion. • Demonstrates consistent ongoing involvement.
2	• Demonstrates adequate preparation: knows basic assignment or reading facts, but does not show evidence of trying to interpret or analyze them. • Offers straightforward information (e.g., straight from the assignment or reading), without elaboration or very infrequently. • Does not offer to contribute to discussion, but contributes to a moderate degree when called on. • Demonstrates sporadic involvement. • May make comments that are not particularly pertinent to the discussion/exercise or that slow the class down by virtue of their peripheral relationship to the subject/item under discussion.
1	• Present, not disruptive. • Tries to respond when called on but does not offer much value. • Demonstrates very infrequent involvement in discussion.
0 (0)	• Absent. • Present – but disruptive or disrespectful.

- *Case/Topic Discussions*
  In order for the design of this course to work, everyone must be actively involved. **First**, we must attend. **Second**, we must have read and thought about the material. **Third**, we must be willing to share our thoughts and ideas to enhance our own and others' learning.

Your class discussion will be evaluated by the instructor on three dimensions: (1) Do your peers pay attention to your comments and do your comments provoke further discussion and debate? (2) Do your comments demonstrate that you are listening carefully to the contributions of your peers? (3) **Are your comments well-supported?**

The evaluation of your oral discussion will stress the quality of your comments more than the quantity of your comments. Further, you are expected to prepare **all** cases/topics for a rigorous class discussion. If you have any questions about the instructor's evaluation of your class discussion, please contact the instructor outside of class session time.

- *"What's new?"*: Each class period will begin with a short discussion about "what's new in IS/T" and how does this "new announcement" have implications for accounting information systems. One of the more common ways that business professionals learn the most about new technologies and IS applications is by talking and discussing with peers. The "what's new in IS/T" session in each class period allows class members to share and learn from one another. You are encouraged to participate frequently in these discussions by contributing news, asking clarification questions, and/or alerting the group to new information about IS programs or services at UST. You are encouraged to read/scan *popular business press publications and resources*, such as the Wall Street Journal, Business Week, Forbes, Fortune, Economist, etc. The contribution must be **current** - this means two weeks for newspapers/websites, two months for magazines. Contributors must also report upon the **source** of the news item, so that others may follow-up on the information if they so choose. [Note: "reading" (instead of paraphrasing & presenting) a news item is unacceptable and will usually result in a lowering of one's contribution score.]

  Each student will be required to complete one (1) assigned "What's New" report/class discussion during the term. For the in-class presentation of your report (5 minutes MAX, including q & a discussion), prepare a short Blackboard blog posting for class members that includes: your name, date, news item and its source (so others can follow-up if they wish), summary of the news item, your thinking on how this news item relates to this course, and 1-2 questions for class discussion/reflection.

- **On-line postings**: Our in-class discussions may carry over to electronic venues (e.g., chat, email, blog, wikis, etc.). On-line postings count towards the evaluation of a student's overall contribution to the learning environment of the class, but will not be substituted for in-class contributions.

- **Contribution roles:** Given the discussion-based format of this class, we need to capture the learning that occurs during our discussions and summarize it in a form that provides a "retrievable" learning record. We need volunteers for the following roles: Session Scribe ("What's New?", Guest speakers, in-class discussion), Discussion Coordinator/Facilitator, Resources Coordinator, and Wiki/Blog Editor. Students interested in serving in these roles are encouraged to speak to the instructor within the first few weeks of class for more details.

Bonus (a grade fraction, e.g., B- to a B)
We are all members of an organization – ACCT775. This organization, like many others in today's world, seeks continuous improvement. You are hereby empowered to make the ACCT775 organization a better place for all of us. If you succeed, you will have your final letter

grade raised by a fraction (for instance, if your final earned grade is a B- you will be given an B). To earn this bonus, you must: (1) discover something that can assist your classmates to understand, master, or expand on the material they are learning; (2) document your discovery on one 8.5 x 11 inch piece of paper or a "digital" wiki post, identifying what problem your discovery is meant to assist with, how to get access to it (it must be accessible at little cost or no cost), and perhaps show an example of it; (3) distribute/display the discovery at the beginning of a face-to-face class meeting, and (4) be prepared to answer questions on the discovery from the class. The instructor, with guidance from members of the class, will decide whether the innovation is worthy of a bonus. I would be happy to discuss with you any ideas you might wish to pursue. <u>Guideline: the purpose of the bonus is to improve this course for everyone</u>. [Examples of pre-approved ideas for Course Bonus are: an enhanced web page resource for the course (links to resources), identification and presentation of applicable videos or video clips to supplement discussions, organization of software demonstration open house.]

OCB/UST Course Related Policies

It is every student's responsibility to be fully aware of *each* of the following OCB/UST course policies:

- **Academic Integrity**
- **Student Access to Faculty**
- **Disabilities Enhancement Program**
- **Disclaimer of Syllabus as a Contract**
- **Expectations of OCB Students**

For the full policies, see http://www.stthomas.edu/business/students/policies/ and http://www.stthomas.edu/business/students/policies/expectations.html. Some of these policies are described in detail below.

<u>Academic Integrity</u>: Academic honesty is expected of all students. The UST Academic Policy includes the following statements:

> Honesty and trust among students and between students and faculty are essential for a strong, functioning academic community. Consequently, students are expected to do their own work on all academic assignments, tests, projects and research/term papers. Academic dishonesty, whether cheating, plagiarism or some other form of dishonest conduct related to academic coursework and listed in the Student Policy Book under "Discipline: Rules of Conduct" will automatically result in failure for the work involved. But academic dishonesty could also result in failure for the course and, in the event of a second incident of academic dishonesty, suspension from the university.

As stated in the University of St. Thomas Academic Integrity Policy, the minimum sanction for cheating or plagiarism is failure on the work involved. It is the responsibility of all students to be fully aware of the conditions and consequences of violating the UST Academic Integrity Policy. A link to that policy is provided, below:

http://www.stthomas.edu/policies/student_policy_book/Academic_Integrity_Policy.asp

Expectations of OCB Students:

As a student member of the Opus College of Business (OCB) community, I accept that it is *my* responsibility to act in a professional manner by

1. **Taking personal responsibility for my own education by**

   - Preparing fully for each class; completing assignments on time, honestly, and to the best of my ability.
   - Participating in class discussions without dominating the discourse.
   - Participating fully in group assignments, to include providing constructive and candid assessment of self and others in group projects.
   - Seeking the applications of material learned in past courses.

2. **Modeling professionalism within the OCB community by**

   - Using professional language and communicating politely and respectfully with classmates and instructors.
   - Conducting myself ethically, honestly, and with integrity in all situations and not tolerating academic dishonesty in others.
   - Treating all members of the OCB community with trust, respect, and professional civility regardless of their race, color, creed, religion, ancestry, national origin, sex, sexual orientation, disability status, age, marital status, or status with regard to public assistance, discouraging the use of inappropriate humor designed to denigrate individuals or groups, and insisting on the same from others.
   - Being fair and impartial when giving feedback on the performance of other community members.

Enhancement Program for Disabilities

In compliance with the University of St. Thomas policy and disability laws, I am available to discuss academic accommodations that you may require as a student with a disability. Students are encouraged to register with the Disability Resources office for disability verification and for determination of academic accommodations. Appointments can be made by calling 651-962-6315 or 800-328-6819, extension 6315. Telephone appointments are available as needed. You may also make an appointment in Murray Herrick, room 110. For further information, you can locate Disability Resources on the web at http://www.stthomas.edu/enhancementprog/.

Disclaimer

This syllabus is not a contract, but a plan for action. The instructor reserves the right to alter its stipulations, upon prior notification to students, if and when educational circumstances warrant changes.

Course Policies

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1) **Make-up exams**: Advanced permission is required to take a make-up exam. Valid excuses for missing an exam include emergencies that require hospital treatment or other extraordinary, unforeseeable, and documented circumstances that are beyond the student's

control. Given the advance notice on the exam dates, scheduling conflicts with medical/health-related appointments, elective surgeries, work, travel plans, "plant" or site visits, or job-related interviews/trips are not regarded as exceptional.

2) **Late assignments**: To prepare you for the actual work world, all assignments must be turned in <u>on time</u>! Assigned work is to be turned in at the end of the class session when it is due. Late work will not be accepted. **No exceptions will be made**.

3) **Recording of Class Sessions**: Any recording (audio, visual or in any other way) of classroom activities, including lectures and classroom discussions, is prohibited without my prior written consent. If I allow a student to record classroom activities, the recording is for that student's personal educational use only, and no part of the recording can be disseminated, distributed, copied or broadcast in any form or manner.

4) **"Electronics" usage during class sessions**: Cell or smartphones, audio and visual playing devices, and devices that connect to cell systems or WiFi are not to be used during the class session without the express permission of the instructor. Unless used to take notes or otherwise support the learning activities in class, all electronic devices should be turned off at the beginning of class. Information exchanges on these devices during class sessions are also prohibited as such an act violates the UST Academic Integrity Policy, and is subject to the consequences outlined in that policy.

5) **Score/Grade Appeals**: It is important to recognize that a score/grade (like an employee evaluation) reflects another's <u>judgment</u> of your work. In this sense, all grading is subjective and different reviewers might view a paper, exam, or presentation differently. **Subjectivity is not the same as arbitrariness**. I put a lot of effort into grading fairly. I am also willing to discuss your work with you <u>before</u> you turn it in, ***provided that the review is at least 2 days prior to the due date*** for the assignment.

   You are encouraged to meet with the instructor at any time to discuss the strengths and weaknesses of your course work (i.e. to gain understanding of your performance). **However, score/grade changes are at the discretion of the instructor and may be up or down based upon a complete review of the work in question**. Time is much better spent discussing and clarifying the information content presented in the course. This policy is intended to assure that grading is fair to all class participants.

6) **Social Networking Policy**: I maintain a presence on LinkedIn. I do not normally accept Invitations to join LinkedIn networks from students who are currently (or will be) enrolled in a class I am teaching. I prefer to add you to my LinkedIn network after you have graduated if you still care to stay in touch. The purpose of this policy is to avoid any perceived or actual unfairness caused by some students having access to me (and vice versa) in this personal/social medium, and others not having that access.

7) **Electronic Course Support**: This course relies heavily upon Blackboard as an instructional supplement but this class is NOT designed as a pure "distance-learning" class. Additionally, I rely heavily on electronic resources for class communication purposes. As business professionals, you should have a habit of using and regularly checking such electronic resources. Following is a brief overview of my expectations related to your interaction with these electronic course supplements:

   - Website: http://blackboard.stthomas.edu [class materials, class schedule, resources]

- E-mail: All students are expected to obtain and use an e-mail account. Blackboard resources use your UST addresses. I will use Blackboard tools for posting of course announcements and clarification of course issues, assignments, concerns. In the event you choose to use another email account as your primary email address (e.g., gmail, hotmail, yahoo, etc.) you are responsible for seeing that your UST email is retrieved and read in a timely fashion.

Instructor Biography

Chelley Vician has a Ph.D. in Business Administration (Information Systems) from the University of Minnesota. She holds a MBA in Information Systems and International Business from the University of Notre Dame and a BA in Management (Accounting concentration) from Mundelein College. Her industry experience was acquired during her information systems responsibilities at LaSalle National Bank, Price Waterhouse, United Way/Crusade of Mercy, the University of Notre Dame, the University of Minnesota, Michigan Technological University, and her individual consulting activities. Chelley's information systems activities have included project management, information systems planning, application systems development, and information technology implementation projects in the banking, health care, fundraising, government, and education sectors across a number of technology platforms. She now enjoys teaching information systems and information-related courses to university students as well as continuing her research into the use of information systems (specifically digital collaboration systems) for decision making, communication, and learning tasks. Chelley is also highly involved in coordinating UST curriculum that utilizes technology-based learning situations, especially integrated systems like SAP.

PROPOSED COURSE SCHEDULE

A *copy* of the *tentative* online schedule for this class is inserted in the PDF copy of this syllabus. This online schedule will be *dynamically-updated* by the instructor as the term progresses. The instructor reserves the right to adjust this course schedule depending upon our rate of progress in covering material and extraordinary events. In-class announcements will supersede this proposed schedule and the tentative schedule posted on the course website.

Accounting Information Systems - MSA (ACCT775)
Tentative Schedule (updated *29 August 2013*)

Active links provide lecture slide handouts (PDF), other class handouts, or important website links. Other class materials may also be available on the Blackboard course module link for each class session.

Week	Date	Session Topics	Session Readings	Activities	Assignments (Due Date)
Week 1	M 9/2	LABOR DAY HOLIDAY			
	W 9/4	Course Introduction, Administration, & Overview; Project intro	- Class syllabus, website and in-class handouts;		- DO: Student BG q'aire form (9/9); - DO: Project -DRAFT PD1- Work Agreement (9/11)
Week 2	M 9/9	Non-profit environment and AIS overview	- website readings and class handouts	- Lecture/Discussion	
	W 9/11	Engagement (Project) management & Project Work (bring *at least* 1 laptop per team)	- website readings & class handouts - **Case** - Compendium of short cases (bookstore packet)	**DUE:** DRAFT PD1 - Lecture - **Case** Discussion - Lab: Work Agreement	- DO: Project - DRAFT PD1- Work Agreement (9/20 client review) - DO: TE1 Documentation Parts 1 and 2 (9/23), Part 3 (9/25);
Week 3	M 9/16	Information Gathering for Documentation (review) & Project Work	- website readings & class handouts	- Lecture/Discussion - Lab: Work Agreement	
	W 9/18	Internal Controls	- **Case** - Sunshine Center (bookstore packet) - Website readings & class handouts	- Lecture - **Case** Discussion	
	F 9/20	**CLIENT "Showcase" and Initial Client Meetings (9am-12noon)**	- Initially meet in Commons area and classroom; after client presentations, move to small conference rooms for face-to-face team meeting with client contact people	**DUE:** Client Review Draft PD1	- DO: Project - PD1 Work Agreement (9/27); - DO: Project - DRAFT- PD2 Org Overview, Narrative/Text (9/27)
Week 4	M 9/23	System Documentation	- Website readings & class handouts	- Lecture/Discussion - Lab: TE1 Part 3	
	W 9/25	System Documentation	- Website readings & class handouts - **Case** - Graphical Representations of Business Processes (bookstore packet)	**DUE:** TE1 (BB submit area) - Lecture - **Case** Discussion	
	F 9/27	Project Checkpoint Meetings	- Meet in breakout room (reserved by team); if need more time than 1/2 hour, send email to instructor to arrange	**DUE:** PD1 (final), PD2 (draft) - Team Status Meeting	- DO: Project - PD2 Organizational Overview Info (10/2); - DO: Project - PD3 Initial System Documentation (10/14);
Week 5	M 9/30	System Documentation, controls, risk assessment	- Website readings & class handouts - **Case** - Graphical Representations of Business Processes (bookstore packet)	- **Case** Discussion	
	W 10/2	System Documentation, controls, risk assessment	- Website readings & class handouts - **Case** - Controls in the NICU (bookstore packet)	**DUE:** PD2 (final) - **Case** Discussion	
Week 6	M 10/7	Exam Review		**DUE:** **Reaction Notes 1** (BB journal)	
	W 10/9	**Exam I**	covers all notes, exercises, handouts, articles, cases, guest speakers, and client work		
Week 7	M 10/14	IS Governance; IS/IT Controls	- Website readings & class handouts - **Case** - TJX (bookstore packet)	**DUE:** PD3 - Lecture/Discussion - **Case** Discussion	- DO: Project - PD4 Revised Sys Doc, Initial Risk analysis (11/6)
	W 10/16	IS Governance; IS/IT Controls	- Website readings - ISACA material	- Guest Speaker - ISACA	

Week 8	M 10/21	Data, Database, Big Data, Analytics - Data Governance	- Website readings & class handouts	- Lecture/Discussion - (Possible) Lab Activity	
	W 10/23	Data, Database, Big Data, Analytics - Data Governance	- Website readings & class handouts	- Guest Speaker - Deloitte	SKIM: SAP materials, Bookstore packet (CR Ch1) and BB links (GUI download info, Navigation Packet) (10/28);
Week 9	M 10/28	- IS/IT Controls - Introduction to SAP software labs	- **Case** - Sunshine Fashion (bookstore packet) - **Article**: Ross, J.W. & Weill, P. (2002). Six IT Decisions... (bookstore packet) - SAP materials, Bookstore packet (CR Ch1) and BB links (GUI download info, Navigation Packet);	- Lecture/Discussion - **Case** Discussion	DO: Download SAPGui to your laptop (11/4)
	W 10/30	IS/IT Controls	- Website readings & class handouts	- Possible Guest Speaker	
Week 10	M 11/4	Enterprise Systems and Controls; bring laptop	- SAP materials, Bookstore packet (CR Ch1, 2) and BB link (Navigation Packet);	- Lecture/Discussion - SAP Lab 1: Navigation - TE2 SAP Lab 2: Procurement (MM)	- DO: TE2 SAP Lab 2, CR Procurement (11/11)
	W 11/6	Enterprise Systems and Controls; bring laptop	SAP materials, Bookstore packet (CR Ch1, 2)	**DUE**: PD4 - Lecture/Discussion - TE2 SAP Lab 2: Procurement (MM)	- DO: Refine and Finalize client work into PD5 deliverable (11/25, 11/26)
Week 11	M 11/11	Enterprise Systems and Controls; bring laptop	SAP materials, Bookstore packet (CR Ch3)	**DUE**: TE2 SAP Lab 2 (MM) - Lecture/Discussion - TE3 SAP Lab 3: Production (PP)	- DO: TE3 SAP Lab 3, CR Production (11/18)
	W 11/13	Enterprise Systems and Controls; bring laptop	SAP materials, Bookstore packet (CR Ch3)	- TE3 SAP Lab 3: Production (PP)	
Week 12	M 11/18	Enterprise Systems and Controls; bring laptop	SAP materials, Bookstore packet (CR Ch4 & 5)	**DUE**: TE3 SAP Lab 3 (PP) - Lecture/Discussion - TE4 SAP Lab 4: Sales (SD) - TE5 SAP Lab 5: Accounting (FI/CO)	- DO: TE4 SAP Lab 4 & TE5 SAP Lab5, CR Sales and Accounting (12/4)
	W 11/20	Enterprise Systems and Controls; bring laptop?	To Be Determined	- Possible Guest Speaker?	
Week 13	M 11/25	Team Project Presentations (OCB, MSA, client reps)		**DUE**: PD5 (reports & presentations to client, instructors)	- DO: Refine and Finalize client work into PD6 deliverable (12/11) - DO: Review SAP ERPSim Recordings (12/2)
	Tu 11/26	Team Project Presentations (OCB, MSA, client reps)		**DUE**: PD5 (reports & presentations to client, instructors)	- DO: Refine and Finalize client work into PD6 deliverable (12/11) - DO: Review SAP ERPSim Recordings (12/2)
	W 11/27	NO CLASS - Thanksgiving Recess			
Week 14	M 12/2	SAP: ERPSim; bring laptop?	- SAP ERPSim Recordings (prepare) - JobAid in-class handout	- SAP Lab 5: ERPSim game	
	W 12/4	Exam Review		**DUE**: TE4 SAP Lab 4: Sales (SD) **DUE**: TE5 SAP Lab 5: Accounting (FI/CO)	
Week 15	W 12/11	Final Exam period **EXAM II - comprehensive, but emphasis on material since Exam I**	covers all notes, exercises, handouts, articles, cases, guest speakers, client work, and ALL technology experiences/labs	**DUE**: PD6 **DUE: Reaction Notes 2** (BB journal)	