



**ACG 6475 – Section 002**  
**CRN 92243**  
**Advanced Accounting Information Systems**  
**FALL SEMESTER 2014**  
**BU 405**  
**Tuesday 1:00-3:50**

**Professor Information**

DR. PINSKER  
OFFICE: KH #131  
E-MAIL: rpinsker@fau.edu  
PHONE: 297-3422

**Office Hours**

Tuesday 11:00-11:30, Wednesday 10-12 and 1-2, Thursday 11-11:30, and by appointment at KH 131

**Required Text and Materials**

Pearson Custom Pack of Accounting Information Systems (13<sup>th</sup> Ed.) by Romney/Steinbart; ISBN: 1269681869

Pearson Custom Pack of Microsoft Office Access 2010 Comprehensive by Grauer; ISBN: 1269681729

**Recommended Text and Materials (Optional)**

Jump/Flash Drive with at least 4.0 GB (unless going to use your personal computer for Access)

I *highly suggest* going through each chapter's "AIS in Action" to help you understand both the content and terminology of each chapter.

**Course Description**

The study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and the integration of accounting systems in the evaluation and selection of software. Systems analysis techniques are discussed using the systems development life cycle model.

**Course Prerequisites and Credit Hours**

Admission to College of Business master's program and ACG 6027 or equivalent; Co-requisite: GEB 6215 (3 credits)



According to Florida State regulation 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.

**Supplemental Course Description**

This class goes beyond the undergraduate AIS course by examining more advanced topics. It is **extremely time-intensive** both inside the classroom and outside. Study more than you think you should. To derive maximum benefit from the lectures, students are expected to have read all assigned content for the week prior to the lecture. Active learning is emphasized in this course. **This means that you the student are primarily responsible for your learning.** To succeed in this course you must put the time and effort in. You must attend class regularly, read, and contribute fully. Attendance will be considered for borderline grades. Former CPA exam, CMA exam, and other professional certification exam questions are used and tested.

**Course Learning Objectives**

By the end of this course, students will be able to 1) identify advanced applications in AIS design and implementation, including the systems life cycle, information technology, and computerized systems; 2) create comprehensive sets of internal controls, including those under the COSO and COBIT frameworks; 3) perform basic database modeling (both ER and REA) while also using querying techniques; and 4) match XBRL and its importance to society.

**Grading Scale**

Microsoft Access homework	100	14.3%
XBRL assignment	50	7.1
Research paper	150	21.4
Group project/presentation	100	14.3
Exam 1	100	14.3
Exam 2	100	14.3
Exam 3	<u>100</u>	<u>14.3</u>
TOTAL	700 points	100 %
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**Course Evaluation Method**

Grades will be assigned on a straight scale according to the following schedule:

<u>Course</u>	<u>% of Total</u>	<u>Minimum Points</u>
<u>Grade</u>	<u>Points</u>	<u>Required</u>



A	93-100%	651
A-	90-92	630
B+	87-89	609
B	83-86	581
B-	80-82	560
C+	77-79	539
C	73-76	511
C-	70-72	490
D+	67-69	469
D	63-66	441
D-	60-62	420
F	59 and Below	Below 420

### Additional Course Policies

#### Examinations

Each examination may consist of objective questions, problems, and essays. Exams must be taken as scheduled and no hats/sunglasses are to be worn.

#### Research Paper

ACG 6475 integrates with GEB 6215, of which there is a required writing assignment. **Note: even if you have been certified by the GEB department, you still must complete this individual writing assignment!** You will choose a topic related to AIS and write a research paper consistent with APA writing style that is between 7-9 pages, double-spaced, one-inch margins, size 12 font (Times New Roman) and include a minimum of 7 references. The paper **must contain original thought**, rather than simply regurgitating information already presented or found in other sources. I reserve the right to reject the topic/idea. More requirements/tips will be posted on Blackboard to assist you. You will hand-in a hardcopy of the paper when due as well as a hardcopy of a Safe Assign report (using your GEB Instructor's site). If you are not certified, you will also give your GEB Instructor 2 hardcopies of the paper and a self-addressed stamped envelope. As displayed in the upcoming course outline, a one-page outline of your topic with at least 3 representative references is due on Sept. 30.

#### Group Project

Students will work in groups of 4-5 addressing one of the cases (numbered in the back of the chapter problems, **not a "textbook" case**) from the Romney/Steinbart portion of the custom pack **and one** of the "Beyond the Classroom" cases in the Access portion of the custom pack. Groups will choose each case on a **first-come, first-serve basis**. **Individual cases may only be used by one group** (no redundancies). Each group will 1) hand-in one write-up of not more

than five double-spaced pages, size 12 Times New Roman font, 0 before and after spacing, one-inch margins all around (for the Romney/Steinbart case) **along with** the required printouts from the Access mini-case and 2) present to the class a summary of their case/solution (**for the Romney/Steinbart case only**) in approximately 8-10 minutes. Each group member will **email me** a peer review.

#### Missing Exams

No **make-up tests** will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance **and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency)**. If the make-up test is granted by the Professor, it must be taken sometime **before** the next class meeting. **Presentations and the third exam cannot be made-up.**

#### Late Assignments

In order to be an effective participant, you must thoroughly read the assigned material (**before I present it**), complete the assigned problems, and **come to class prepared** to discuss the topic. You will also be asked the solution for several assigned problems on a random basis. All collected assignments will be from the Access portion of your custom pack or involve XBRL, and will be due at the beginning of the class. I do not accept late assignments. These assignments **MUST** be typed (and for Access, be copied into either Word or PDF for grading) unless otherwise indicated. Other than downloading Access on your personal computer, you can also access it in BU 405 or CM 142. Please note: starting Fall 2014 these labs use Office 2013.

#### Attendance Policy

Attendance is not typically taken; however, consistent class participation is commonly tied to successful course performance. If you come to class plan to stay the full time. If you need to leave early, please let me know **in advance**. Otherwise, leaving early will be treated as not attending at all.

#### Solution Manuals

Students who wish to check homework or attempt additional problems against the solution manual may do so in my office. Students may not copy solutions from the manual; they can only check work that is already done and make corrections.

#### 48-Hour Rule

Students have **48 hours** from which they receive a grade (in person) to dispute it. After 48 hours, students **forfeit** their right to dispute any class grade received.

#### Weather Policy



This syllabus contains a tentative schedule of learning. The Professor has exclusive right to modify it during the semester as needed or in case of weather-related issues.

### Course Outline

*DQ* = Discussion Questions; *P* = Problems; *A* = various problems in the Access portion of custom pack. I will post the solutions to all assigned DQs and Ps **after the chapter is completed**.

Reading assignments are from the custom pack (not the full version of the textbook) and from *Journal of Accountancy* (JOA) articles (**found under the reading list**) and should be read for **THAT DAY'S** class. Assigned homework is due for the **NEXT** class (except for the research paper, group project, and XBRL assignment. **You are allowed to work in pairs for all Access assignments (Mac).**

<u>Week</u>	<u>Date</u>	<u>Reading Assignment</u>	<u>Topic</u>	<u>Assigned Homework</u>
1	Aug 19	Chapter 2 Chapter 2 JOA article	IS Controls & Reliability (Security) (Part 1)	<b>DQ: 2, 4, 5; P: 1, 5</b>
2	Aug 26	Chapter 3 Chapter 3 JOA article	IS Controls & Reliability (Privacy) (Part 2)	<b>DQ: 4, 5; P: 2, 9</b>
3	Sep 2	Chapter 4 Chapter 4 JOA article	IS Controls & Reliability (Integrity) (Part 3)	<b>DQ: 2, 5; P: 3 (parts A and B only), 8</b>
4	Sep 9	XBRL articles	XBRL	<b>Give out XBRL assignment</b>
5	Sep 16	None	EXAM 1 CHAPTERS 2-4, XBRL	<b>Work on XBRL assignment (email to me by noon on Sep. 19)</b>
6	Sep 23	Chapter 1 Chapter 1 JOA article	Relational Databases	<b>DQ: 1, 5; P: 1, 9; A: Ch. 1: Member Rewards (Problem 1), Capstone Exercise (both due Sep. 30)</b>
7	Sep 30	Chapter 5 Chapter 5 TAR article	Relational Database Using REA	<b>DQ: 5, 7; P: 3, 4, 5 Research Paper</b>

				<b>Outline Due! A:</b> Ch. 2: Tom & Erin's Bookstore (Problem 1), Capstone Exercise (print all queries; due next class)
8	Oct 7	Chapter 6	Implementing REA	<b>DQ:</b> 3, 6, 7 <b>A:</b> Ch. 3: Comfort Insurance (Problem1), Capstone Exercise (both Problems due next class)
9	Oct 14		EXAM 2 CHAPTERS 1, 5, 6	<b>A:</b> Ch. 4: Comfort Insurance (Problem 1), Hotel Chain (Mid-level Exercise 1; Due next class)
10	Oct 21	Chapter 8 Chapter 8 JOA article	Intro to Systems Dev.	<b>DQ:</b> 5, 8; <b>P:</b> 8, 10
11	Oct 28	Chapter 9 Chapter 9 JOA article	AIS Dev. Strategies	<b>DQ:</b> 3, 5; <b>P:</b> 2, 7, 9
12	Nov 4	Chapter 10 Chapter 10 JOA article	Systems Design, Imp.	<b>DQ:</b> 2, 4; <b>P:</b> 2, 4 <b>Research Paper Due!</b> <b>Groups chosen!</b>
13	Nov 11		VETERAN'S DAY – NO CLASS!!!	Study!!!
14	Nov 18		THIRD EXAM CHAPTERS 8-10	None
15	Nov 25		Work on group projects!	Group project
	Dec 4		GROUP PROJECTS AND PRESENTATIONS DUE!!! (10:30-1:00) HAVE A GREAT WINTER BREAK!!!	



## Selected University and College Policies

### School of Accounting Policies

Students are responsible for School of Accounting policies available at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>.

***These policies are considered to be an integral part of this syllabus.***

### Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see [University Regulation 4.001](#).

### Disability Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with the Office for Students with Disabilities ([OSD](#))—in Boca Raton, SU 133 (561-297-3880); in Davie, LA 203 (954-236-1222); or in Jupiter, SR 117 (561-799-8585) —and follow all OSD procedures.

### Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments.** For further information, please see [Academic Policies and Regulations](#).

### University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

### College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a “C”. This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university’s Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a “C”. Course syllabi give individualized information about grading as it pertains to the individual classes.

### Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete (“I”). The assignment of the “I” grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete (“I”) grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing (“F”) grade.

### Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course. No “W” grades can be obtained after the official drop or withdrawal date of **October 10, 2014**. All students enrolled as of **October 10, 2014**, will receive one of the above grades. I **will not** support any petitions for late withdrawals after **October 10, 2014**. Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

### Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor’s own grading system.
- The procedures for a grade appeal may be found in [Chapter 4 of the University Regulations](#).

### Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as “... activities which interfere with the educational mission within classroom.” Students who behave in the

classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct (e.g., excessive tardiness and unauthorized computer usage in class).

#### Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

*About Plagiarism*

The College of Business  
Florida Atlantic University

What is it?

Florida Atlantic University (FAU) defines plagiarism as follows:

A student will have committed plagiarism if he or she reproduces someone else's work without acknowledging its source; or if a source is cited which the student has not cited or used. Examples of plagiarism include: submitting a research paper obtained from a commercial research service, the Internet, or from another student as if it were original work; making simple changes to borrowed materials while leaving the organization, content, or phraseology intact; or copying material from a source, supplying proper documentation, but leaving out quotation marks. Plagiarism also occurs in a group project if one or more of the members of the group does none of the group's work and participates in none of the group's activities, but attempts to take credit for the work of the group.

Hints for Avoiding Plagiarism:

- *More than three words is plagiarism.* This is a good yardstick to use when wondering whether or not quotes are appropriate. They are, if you are copying more than three words in sequence.
- *One source is not "common knowledge."* Common knowledge does not require citation. But something is not common knowledge if you have found just one source for the information.
- *When in doubt, cite!* If you have any doubt about whether or not to cite a source, err on the side of making the attribution.
- *If your co-author sounds surprisingly eloquent, make sure the contribution is his or her own.* We often work in groups and co-author papers and projects. You should ask the question of your co-author if you doubt the work is their own. In group work, you are responsible for the project/paper in its entirety.
- *Look away.* When you are writing, do not have open books or papers in front of you as you type. Read your sources, and then put what you have read into your own words.
- *Writing is hard work.* Paraphrasing is relatively easy, writing is hard. Learning to be a good writer is part of what your college education is about. Staring at an empty screen in *MS Word* does become less daunting over time!
- *Just because it's on the Internet, doesn't mean it's yours.* The Internet is a fantastic resource and search engines are terrific research tools. But what you find on the Internet was written by someone. You must cite Internet web sites, and if you use a quote, use appropriate quotation procedures.

- *Paraphrasing is more than changing a verb tense or reordering a list.* There is a difference between citing a source for a fact and creating a bad quote.
- *Use a Style Guide.* Purchase a style guide and refer to it. Your teacher may suggest one or look for one at Amazon. Popular and timeless guides are by the American Psychological Association, Strunk and White, and Kate Turabian.

#### The High Cost of Plagiarism

In your professional career, you will find that reputation is everything. Plagiarism can ruin your reputation and cost you your professional career, along with the respect of your peers and family. Plagiarism at Florida Atlantic University is an act of academic dishonesty that has serious consequences. Note that plagiarism is specifically covered in the FAU Code of Academic Integrity.

Here are the content specifications for the CPA exam:

<http://www.aicpa.org/BECOMEACPA/CPAEXAM/EXAMINATIONCONTENT/Pages/default.aspx>

Here is the BEC / IT content:

**IV. Information Systems and Communications (15% - 19%)**

**A. Organizational Needs Assessment**

1. Data capture
2. Processing
3. Reporting
4. Role of information technology in business strategy

**B. Systems Design and Other Elements**

1. Business process design (integrated systems, automated, and manual interfaces)
2. Information Technology (IT) control objectives
3. Role of technology systems in control monitoring
4. Operational effectiveness
5. Segregation of duties
6. Policies

**C. Security**

1. Technologies and security management features
2. Policies

**D. Internet – Implications for Business**



1. Electronic commerce
  2. Opportunities for business process reengineering
  3. Roles of internet evolution on business operations and organization cultures
- E. Types of Information System and Technology Risks**
- F. Disaster Recovery and Business Continuity**