

UNIVERSITY OF MARY WASHINGTON
SCHOOL OF BUSINESS
BUAD 437: Accounting Information Systems
Spring 2014

INSTRUCTOR:	Dave Henderson, Ph.D.
OFFICE:	George Washington 219
OFFICE HOURS:	Monday: 1:45—2:45; 4:15—5:15 Wednesday: 2:00—5:00
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CANVAS:

Information about the course including the syllabus, tentative schedule, class notes, and instructor's office hours can be found on Canvas.

REQUIRED MATERIALS:

1. Course pack assigned by instructor
2. Student membership in Institute of Internal Auditors (IIA)
 1. \$50.00
3. Student membership in Information Systems Audit and Control Association (ISACA): www.ISACA.com and student membership with the local ISACA chapter in Richmond VA
 1. Join the Virginia Chapter, \$25.00
 2. COBIT Student book
 3. IT Control Objectives for Sarbanes-Oxley: The Role of IT in the Design and Implementation of Internal Control Over Financial Reporting, 2nd Edition
4. Additional readings assigned by the instructor (e.g., HBR cases)

COURSE DESCRIPTION AND LEARNING OBJECTIVES:

This course covers the concepts and techniques of the design, control, implementation, and auditing of accounting information systems, with an emphasis on internal controls. In addition, emerging information technology and its application to accounting will be discussed.

Students will develop a working knowledge of:

- The types of functions of various Information Systems
- Core concepts in telecommunications and IT and their relation to accounting
- IT application controls and IT general controls
- IT roles and responsibilities
- Separation of duties in an IT environment
- IT application and general controls in a spreadsheet environment
- Computer-based fraud
- IT control frameworks
- Revenue and expenditure cycles with focus on MS Access
- Emerging technologies and their application to accounting

PREREQUISITES:

- Principles of Accounting I and II

INSTRUCTION METHODOLOGY:

Instruction methodology may include lectures, participative class discussions, guest lectures, and Internet research activities. Note however, that this course is structured primarily with a **discussion format** in mind; that is, **students will be expected to prepare readings and assignments (i.e., MCR assignments) BEFORE attending class so that such assignments may be used as a basis for interactive class discussion.** Student assignments will include readings from the course textbook, supplementary texts, and/or the professional literature in addition to minicase/research exercises. Additionally, mini cases may be assigned as in-class exercises.

GRADING:

<u>Activities</u>	<u>Percentage</u>
Participation	10
Group Presentation	15
Cases (each case is worth the same number of points)	30
MCRs	5
Exam	40
Total	100

GRADING SCALE:

The following grading scale will be used as a guideline in assigning grades.

A	93-100%
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	60-66%
F	less than 60%

EXAMS:

There will be one exam during the semester. The exam will consist of relevant multiple choice questions as well as short-answer questions.

Exams are intended to measure your understanding of the topic areas and subject matter in the field being studied. Your ability to solve problems similar to those found in the text represents only a small, but important, portion of this understanding. Concepts and theories are an integral part of your education. When you are working in business and industry, you will rarely encounter problems presented precisely as they are in class or in the textbook. Therefore, the ability to transfer knowledge is essential. This ability is tested on exams. Exams are only to be taken by students who are enrolled in the course. Any student who drops the class or is not enrolled in the class should not sit for an exam. Violations of this policy will be reported to the Honor Court

ADDITIONAL POLICIES FOR EXAMS:

- There will be no makeup exams. If you miss a test due to an excused absence, the grade on your final examination will be considered your grade for the missed test. An absence is considered unexcused unless and until it is classified as excused through the Office of the Dean of Undergraduate Studies. If you miss any test due to an unexcused absence, a grade of zero (“0”) will be assigned for that test.
- Final examinations must be administered only at the time and in the place stated on the Examination Schedule, except by written permission of the Dean.
- During the exam, I will only answer clarification questions.
- Cell phones must be turned off and put away in book bags, back packs, or purses.

GROUP ASSIGNMENTS:

All MCRs, cases, and group presentations will be completed in groups. Group presentations, cases and MCRs will be detailed in separate documents.

MINICASE/RESEARCH ASSIGNMENTS (MCRS):

Over the course of the semester there will be **several minicase/research assignments**. The MCR assignments are designed to provide practical experience and/or to promote study of selected topics beyond traditional coverage in your text. The MCR assignments for this course will require you to either perform practical exercises applying course concepts or exploratory research for course topics. Such assignments will be used as a basis for class discussion and to promote interaction between you and other students. A separate set of documents will be posted detailing the requirements for these assignments.

MCR assignments will be evaluated based on the valiant effort criteria; that is, they will be graded for a reasonable attempt to complete the assignment (not for “correctness”, correctness, so to speak, will be checked on exam day). I grade for presentation (writing style), and completeness/apparent effort. For assignments that require outside research, references for your sources should be provided. Each assignment should be stapled in the upper left hand corner (NO bulky folders).

CASES:

There will be four cases during the semester. The cases will help you to apply the concepts learned in class. Details will be provided during the semester in separate documents. Cases will be completed in the same groups as your MCRs.

GROUP PRESENTATIONS:

Each group will be required to give one presentation during the semester. Dates for group presentations are included in the course schedule. Details for each group presentation are provided in a separate document.

PARTICIPATION:

Your participation grade will be a function of your ability to competently participate in discussions of readings each class period. Merely being in class without saying anything IS NOT considered ACTIVE participation. Active participation requires that one goes far beyond attending class and being on time. You are expected to have read all that has been assigned and you are expected to have opinions related to what you have read. I expect you to communicate your thoughts to the class in a professional manner on a routine basis.

Each class is worth 3 participation points; I will assign you a 1 if you attend class but do not speak, a 2 if you make at least 1 relevant comment/question during the class period

and a 3 if you make a significant contribution throughout the class period. If you miss a class, you will be assigned a zero for participation. Classes for which I will record participation are denoted by an asterisk on the course schedule.

HONOR SYSTEM:

The following policy is an expansion of my support for the honor system and is offered as a reminder to the student.

- Study groups are encouraged for chapter coverage and problem solving.
- Each student is expected to turn in their own product and not copy solutions from any source.
- Students should not discuss examinations until after examinations are covered in class. Telling students in other classes or section what is covered on an exam is considered helping improve the grades of others and will be treated as an honor violation.
- Unpledged work will not be graded.

DISABILITY STATEMENT:

The Office of Disability Resources has been designated by the University as the primary office to guide, counsel, and assist students with disabilities. If you receive services through the Office of Disability Services and require accommodations for this class, make an appointment with me as soon as possible to discuss your approved accommodation needs. Bring your accommodation letter with you to the appointment. I will hold any information you share with me in strictest confidence unless you give me permission to do otherwise. If you have not made contact with the Office of Disability Services and need accommodations, (note taking assistance, extended time for tests, etc.), I will be happy to refer you. The office will require appropriate documentation of disability. Their phone number is 540-654-1266.

ADDITIONAL POLICIES:

- Always bring your books to class. I will refer to figures or questions in the book during class.
- Please turn off your cell phones at the beginning of class.
- I **will** schedule appointments with students outside of my regularly scheduled office hours if they have a conflict with my scheduled hours, as long as I will be on campus and don't have a scheduling conflict. The more notice I have for an appointment, the better the chance that I can be available.

- I will not provide scores for any assignment, exam, or quiz via the telephone or by email. The Family Educational Rights and Privacy Act (<http://www.ed.gov/offices/OII/fpco/ferpa/>) prohibits me from discussing your grades in this course with your parents, with other members of your family, or with your friends.
- No "extra credit" assignments will be given. All grades will be based on the grading criteria established in this syllabus.
- This is a class will contribute to you becoming a respected professional; therefore, I fully expect you to behave professionally. Please do not sleep in class, talk in class, monopolize class time or make disrespectful comments. I will not embarrass you during class; however, I am observant and will note any of these actions. I do not expect you to be perfect, but if your behavior is obvious enough to distract me, then it is obvious enough to distract others.

****Note: This syllabus is subject to change either verbally or in writing*****

**BUAD 437–Accounting Information Systems
Tentative Schedule
Spring 2014**

This schedule is tentative and subject to change either verbally or in writing.

Class Period	Topics	Assignments Due
1/13	Review syllabus, schedule, form teams	Review syllabus and schedule
1/15	AIS fundamentals	AIS fundamentals MCR I due
1/17	AIS fundamentals	AIS fundamentals MCR II due
1/20	No Class—MLK Day	
1/22	AIS fundamentals	Transaction Processing MCR due (parts 1, 2, 3)
1/24	AIS fundamentals IT roles and responsibilities	Transaction Processing MCR due (parts 4, 5) IT roles and responsibilities MCR due
1/27	IT roles and responsibilities continued	
1/29	IT-based controls	IT-based controls MCR due (parts 1, 2)
1/31	IT-based controls	IT-based controls MCR due (parts 3, 4)
2/3	Applying IT-based controls: spreadsheets	
2/5	Controlling spreadsheets lecture	Spreadsheet controls MCR due
2/7	Controlling spreadsheets lecture	
2/10	Controlling spreadsheets lecture	
2/12	Excel and accounting	
2/14	Excel and accounting	
2/17	Excel and accounting	
2/19	Group Presentation: ERPs	
2/21	Group Presentation: IT security	

2/24	Group Presentation: RFID tags	
2/26	Group Presentation: Business continuity and disaster recovery	
2/28	Group Presentation: IT Outsourcing and Cloud Computing	
3/3	Spring Break	
3/5	Spring Break	
3/7	Spring Break	
3/10	Database overview	CONTROLLING SPREADSHEETS CASE DUE
3/12	Database normalization: in-class exercises	
3/14	Exam I	
3/17	Setting up tables in MS Access Queries in MS Access	
3/19	Queries in MS Access: in-class exercises	SPREADSHEET DESIGN CASE DUE (LOG CABINS SPREADSHEET)
3/21	Computer-based fraud	Computer-based fraud MCR due
3/24	Applying MS Access to detect fraud: TDG Industries	
3/26	Career Chats	
3/28	Guest lecture: Cynthia Agloro, Senior Manager, Grant Thornton	
3/31	Forms in MS Access Reports in MS Access	
4/2	Guest lecture: Jason Ackerman, CAE Georgetown University	
4/4	Revenue/expenditure cycles	
4/7	Revenue/expenditure cycles	
4/9	Revenue and expenditure cycles MS Access	

4/11	Revenue and expenditure cycles MS Access	
4/14	Revenue and expenditure cycles MS Access	
4/16	Revenue and expenditure cycles MS Access	
4/18	Revenue and expenditure cycles MS Access	
4/21	Revenue and expenditure cycles MS Access	
4/23	Revenue and expenditure cycles MS Access	
4/25	IT application and general controls in MS Access	