

## Strategic Information Systems & Accounting (Acct425)

**Instructor:** Dr. Clint White

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**Office Hours:** T, R, & F 3 to 5 pm

### Required Texts & Materials:

1. **The Accountant's Guide to XBRL (8th edition)** (SkipWhite.com, January 2014).
2. **Readings for each week posted on syllabus** (access through "Resources").

### Other potentially useful links:

- [XBRL US](#)
- [SkipWhite.com](#)
- [CIO Online](#)
- [Webmonkey](#)

**UD Capture (lectures):** [UD Capture Lectures](#)

### Course Description:

Strategic IS and Accounting is designed to develop your understanding of information systems and accounting and their role in accomplishing the strategic goals of modern businesses. This semester we will look at a variety of different business information systems, consider many real cases and examples, and address the challenges and issues faced by today's business organizations. Topics covered will include operational and strategic business information systems, information and knowledge assets, collaborative technology, e-commerce, XML and XBRL, Web services, Cloud computing, and Enterprise resource planning (ERP) systems. During the semester we will use a textbook on XBRL and additional reading materia and hands-on computer exercises to accomplish our goals. Successful completion of the course will require you to complete in good form written assignments, computer-based projects, and classroom presentations. The tests will emphasize overall understanding of conceptual material and the projects and exercises will emphasize the application of such material to real world information systems problems. The course is designed for undergraduate students with a background in accounting and basic computerized systems.

### Grade determination in ACCT425:

You are expected to read the assigned materials BEFORE coming to class, complete assigned work on time, and participate in classroom discussions. In addition, you will work on projects both individually and in small groups throughout the semester and submit your solution in acceptable form for grading. In the event of problems with the course materials or other course-related items, please come to see me before the problem becomes extreme.

You are also expected to follow classroom etiquette and [academic integrity](#). Violators of academic integrity will be penalized with a zero from the assignment/exam and will be reported to the office of student conduct.

### Guidelines for projects and discussion of in-class topics & issues:

- Attempt to come up with an innovative item that supports your position on the issue. For example:
  - A case study of a real company that exemplifies a major point related to the issue
  - A relevant example that you know of from your own experience
- Look for Web-based materials that follow up on or exemplify a point made in the reading

- Look for Web-based materials that update something mentioned in the reading
- Look for a journal article in the popular press that presents something new and interesting
- "Be innovative"

<b>Your grade in ACCT425 will be determined using the following criteria:</b>	
<b>Item:</b>	<b>Points:</b>
6 or 7 Mid-term projects @ 50 pts	300 to 350 points
1 Mid-term exam @ 100 pts	100 points
Final exam @ 100 pts	100 points
Participation in class & quizzes	50 points
<b>Total possible:</b>	<b>550 to 600 points</b>

<b>Date</b>	<b>Readings &amp; Topics of discussion:</b>	<b>Readings or Items due:</b>
<b>Abbreviations:</b>	<ul style="list-style-type: none"> <li>• Readings = <i>Check syllabus for a link or instructions</i></li> <li>• XBRL = <i>The Accountant's Guide to XBRL</i></li> <li>• ERP = <i>ERP and SAP materials &amp; articles</i></li> <li>• SOX = <i>Sarbanes Oxley materials &amp; articles</i></li> </ul>	
<b>Syllabus (Last changed: August 29, 2014)</b>		
<b>August</b>		
W 8/27	<b>Introduction and Expectations</b>	
<b>September</b>		
W 9/3	<p><b>"Role of IT in Accounting &amp; Value of IT"</b></p> <ul style="list-style-type: none"> <li>• <u>Articles:</u></li> <li>• Does IT Matter?</li> <li>• Put IT where it belongs</li> <li>• What makes a company good at IT?</li> </ul> <p>• <b>What is your opinion?</b></p>	Sakai - Week 1
M 9/8	<p><b>"Radical Openness"</b></p> <p><b>Article: "Radical Openness: Four Unexpected Principles for Success"</b> (Kindle eBook) (Williams &amp; Tapscott) (2013) Download from: <a href="http://www.Amazon.com">www.Amazon.com</a></p> <ul style="list-style-type: none"> <li>• What is your opinion?</li> </ul>	Reading

	<p>What do you base it on?</p> <ul style="list-style-type: none"> <li>• Can you come up with an example?</li> </ul>	
W 9/10	<p><b>"Radical Openness"</b></p> <ul style="list-style-type: none"> <li>• What is your opinion?</li> <li>• What do you base it on?</li> <li>• Can you come up with an example?</li> </ul>	Reading
M 9/15	<p><b>"Collaboration and Digital Strategy"</b>  <b>Article: "The Transparent Supply Chain" (Harvard Business Review: Oct 2010) (New)</b></p>	Sakai - Week 3
W 9/17	<p><b>"Collaboration and Digital Strategy - Bringing it all together"</b>  <b>"PwC's 6th Annual Digital IQ Survey: Understanding the value of IT" (PwC 2014)</b>  <a href="#">PwC: Digital IQ</a></p>	Readings
M 9/22	<p><b>"Right-sourcing"</b>  <b>Article: "Working in a Post PC World" (Information Week - whitepaper) (Rasmus)</b>  <a href="#">InformationWeek</a></p>	Reading
W 9/24	<p><b>"Mobile devices"</b>  <b>Article: "Mobile Devices and Cybercrime: Is your phone the weakest link" (Knowledge@Wharton)</b>  <a href="#">Knowledge@Wharton</a></p>	Reading
M 9/29	<p><b>"Data privacy and security"</b></p> <ul style="list-style-type: none"> <li>• <u>Articles:</u></li> <li>• <a href="#">The TJ Maxx Data Security Fiasco</a> (The CPA Journal, August 2008) (Berg, Freeman, and Schneider)</li> <li>• Conficker (Wikipedia)</li> <li>• <a href="#">The Cyber War is Real (InfoWorld)</a> (InfoWorld, 2013) (Grimes)</li> </ul>	Readings
<b>October</b>		
W 10/1	<p><b>"Big Data"</b>  <b>Whitepaper: "Capitalizing on the Promise of Big Data: How a buzzword morphed into a lasting trend that will transform the way you do business" (PwC, January 2013)</b>  Sakai resources folder: Week 5: Big data</p>	Reading
M 10/6	<p><b>"Exam 1"</b></p> <p><u>Sample exam question:</u>  What is good collaboration among the c-suite? Why is it good for a business? Please provide a business example and explain it.</p>	<b>"Exam 1"</b>
	<b>"Introduction to XML and UBL documents"</b>	

W 10/8	<p><b>Computer lab 022</b></p> <p><i>The Accountant's Guide to XBRL</i> (Chapters 1 &amp; 2)          If you want an additional introduction, see: <a href="#">Introduction to XML</a>          For a really nice free text editor see:  <a href="#">Professional File Editor (freeware)</a></p>	<p><b>Computer lab: bring a flash drive</b></p> <p>XBRL (Ch. 1 &amp; 2)</p>
M 10/13	<p><b>"Introduction to XML Schema and Namespaces"</b>          Computer lab 022 - UBL</p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 3)          Review XML/UBL exercise</p>	<p><b>XML/UBL Project 1</b></p> <p>XBRL (Ch. 3)</p>
W 10/15	<p><b>"Introduction to XML Schema and Namespaces"</b></p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 3)</p>	XBRL (Ch. 3)
M 10/20	<p><b>"Introduction to XBRL"</b>          Computer lab 022 - XBRL</p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 4)          Review XML Project 2</p>	<p><b>XML Project 2</b></p> <p>XBRL (Ch. 4)</p>
W 10/22	<p><b>"Introduction to XBRL"</b></p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 4)</p>	XBRL (Ch. 4)
M 10/27	<p><b>"Introduction to XSLT"</b>          Computer lab 022 - XSLT</p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 5)</p>	<p><b>XBRL Project 1</b></p> <p>XBRL (Ch. 5)</p>
W 10/29	<p><b>"Introduction to XSLT"</b></p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 5)</p>	XBRL (Ch. 5)
<b>November</b>		
M 11/3	<p><b>"Introduction to XBRL and IFRS"</b>          Computer lab 022 - IFRS</p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 6)</p>	<p><b>XBRL Project 2</b></p> <p>XBRL (Ch. 6)</p>
W 11/5	<p><b>"XBRL and IFRS"</b></p> <p><i>The Accountant's Guide to XBRL</i> (Chapter 6)</p>	XBRL (Ch. 6)

M 11/10	<p><b>"Introduction to iXBRL"</b>  Computer lab 022 - iXBRL  <i>The Accountant's Guide to XBRL</i> (Chapter 6)</p>	<p><b>XBRL Project 3</b></p> <p>XBRL (Ch. 6) Readings</p>
W 11/12	<p><b>"Introduction to iXBRL"</b>  <i>The Accountant's Guide to XBRL</i> (Chapter 6)</p>	<p>XBRL (Ch. 6)</p>
M 11/17	<p><b>"SEC Filings and Introduction to ERP"</b>  Computer lab 022 - SEC/XBRL  <i>The Accountant's Guide to XBRL</i> (Chapter 6)</p> <p><b>ERP - Readings</b></p> <ul style="list-style-type: none"> <li>• <a href="#">ERP Definition and Solutions</a> <ul style="list-style-type: none"> <li>◦ What is ERP?</li> <li>◦ How can ERP improve a company's business performance?</li> <li>◦ What will ERP fix in my business?</li> <li>◦ Why do ERP projects fail so often?</li> </ul> </li> <li>• <b>"Virtual Colse and Continuous Monitoring at Cisco" (Sakai - Week 13)</b></li> <li>• <b>"University ERP: Big Mess on Campus"</b></li> <li>• <a href="#">Nestle's ERP Odyssey</a></li> </ul>	<p><b>XBRL Project 4</b></p> <p>ERP readings</p>
W 11/19	<p><b>"Introduction to ERP"</b></p> <p><b>ERP - Readings</b></p> <ul style="list-style-type: none"> <li>• <a href="#">ERP Definition and Solutions</a> <ul style="list-style-type: none"> <li>◦ What is ERP?</li> <li>◦ How can ERP improve a company's business performance?</li> <li>◦ What will ERP fix in my business?</li> <li>◦ Why do ERP projects fail so often?</li> </ul> </li> <li>• <b>"Virtual Colse and Continuous Monitoring at Cisco" (Sakai - Week 13)</b></li> <li>• <b>"University ERP: Big Mess on Campus"</b></li> <li>• <a href="#">Nestle's ERP Odyssey</a></li> </ul>	<p>XBRL (Ch. 6)</p>
M 11/24	<p><b>"ERP and Web Services (Cloud) in business"</b></p> <p><b>Web Services - Readings</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Web Services (basic definition)</a></li> <li>• <a href="#">Amazon Web Services (click: Amazon Relational Database</a></li> </ul>	<p><b>XBRL Project 5</b></p>

	<a href="#">Service)</a>	Web Services readings
<b>THANKSGIVING BREAK - ENJOY!</b>		
<b>December</b>		
M 12/01	<p><b>"SOX, PCAOB, COSO and COBIT"</b></p> <ul style="list-style-type: none"> <li>• Wikipedia: Committee of Sponsoring Organizations of the Treadway Commission</li> <li>• <a href="#">Enterprise Risk Management</a></li> <li>• <a href="#">PCAOB AS5</a> <ul style="list-style-type: none"> <li>◦ <u>The important parts of AS 5 are the following:</u></li> <li>◦ Introduction</li> <li>◦ Planning the audit</li> <li>◦ Using a top-down approach</li> <li>◦ Testing controls</li> </ul> </li> <li>• <a href="#">Forbes: PCAOB Criticizes PwC</a></li> </ul>	Readings
W 12/03	<p><b>"Final Exam"</b></p> <p>All material since mid-term!</p>	<b>FINAL EXAM</b>