

MBA A723E
Accounting Information Systems
Fall 2019 Course Outline

Accounting and Financial Management Services
DeGroote School of Business
McMaster University

COURSE OBJECTIVE

The objective of this course is to develop students' analytical abilities in the analysis, development, and evaluation of accounting information system. Students will learn to control and audit accounting information systems. Students also learn to design accounting cycles using information technology. This course focuses the role of accounting and internal control functions in an organization's information technology and information systems. It is designed for students enrolled in an accounting program and addresses coverage in the information systems section of the CPA Competency Map that candidates are expected to have achieved.

INSTRUCTOR AND CONTACT INFORMATION

Name	Adam Prokop, CFA, CPA, CMA, MBA, MFIN, MSC
E-Mail	prokopa@mcmaster.ca
Office Hours	By Appointment
Course Location	RJC
Time Offered	Tuesday 7:00PM to 10:00PM

COURSE ELEMENTS

Credit Value:	3	Leadership:	Yes	IT skills:	No	Global view:	Yes
Avenue:	Yes	Ethics:	No	Numeracy:	Yes	Written skills:	Yes
Participation:	Yes	Innovation:	Yes	Group work:	Yes	Oral skills:	Yes
Evidence-based:	Yes	Experiential:	No	Final Exam:	Yes	Guest speaker(s):	Yes

COURSE DESCRIPTION

This course is delivered through lectures, class discussions, case studies, videos, and team project presentations. Course participants should be prepared to allocate a significant number of outside-class hours to both the learning process and the production of projects and assignments. The professor will be available during scheduled classes and office hours to provide guidance and additional assistance as required by individual students. Success in this course is based heavily on course readings, discussions, assignments, projects, quizzes, and exams. In addition, to cover the technical aspects of accounting information systems, this course also takes a holistic view of the organization in order to emphasize the strategic importance of accounting information systems. As information systems become a critical strategic asset which must be guarded and leveraged, accountants are required to lend their expertise to support organization-wide information systems initiatives. This course deals with strategies in information systems analysis, design, and implementation. Students will have also have opportunities to utilize information technology such as MS Excel, MS PowerPoint, Power BI and other programs.

LEARNING OUTCOMES

Upon completion of this course, students will be able to:

- Describe how organization use enterprise resource planning (ERP) systems;
- Use business process diagrams to evaluate and document information systems;
- Create tables in a relational database;
- Detect computer fraud;
- Explain how to assess and respond to risk using the Enterprise Risk Management model;
- Identify and explain controls designed to protect the confidentiality of sensitive information;
- Describe the different tools and techniques auditors use to test software programs and program logic;
- Discuss the key decisions in accounting cycles.
- Design queries through applications and programming languages.
- Perform financial calculations, validate data, and create charts using MS Excel, Power BI and Tableau.
- Identify the implications of new IT developments, such as XBRL, and changes in external reporting requirements, such as IFRS, for the design and operation of the general ledger and reporting systems;
- Discuss key issues and steps in the systems development life cycle (SDLC)

REQUIRED COURSE MATERIALS AND READINGS

Romney, M. B. & Steinbart, P. J. (2018). Accounting Information Systems, 14th Edition. Pearson.

EVALUATION

Test 1

The first test will focus on the more theoretical aspects of the course and will be a mix of multiple choice, short answer, and long answer questions.

Test 2

Test 2 will be a more practical focused exam based in Excel, as well as potentially the use of external databases or programming languages.

Final Exam

There will be one final exam. It will be a comprehensive exam, however it will be more heavily weighted to assigned readings and lecture materials from the latter half of the course. It will be a mix of multiple choice, short answer, and long answer questions.

Cases

Cases will consist of in-class major group cases and in-class mini-cases or activities. .

Students will form self-selected groups of 3-4 individuals and will work together to prepare and/or present four major cases and several minor cases. Students are expected to prepare the required information within their groups during scheduled time in class. Groups must complete a peer-evaluation form to assess each individual member's contribution to the completed assignment (including their own) to determine how the grade received will be allocated to each individual's performance evaluation in the course.

You must have a name card with your full first and last name clearly written and displayed in front of you for every class. In order for you to gain maximum benefit from discussions, it is essential that you complete assigned text material and readings in advance. Students unable to attend class should inform the instructor before class of the conflict.

Components and Weights

Test 1	Theoretical	20%
Test 2	Excel-based	20%
Final Exam	Theoretical	30%
Cases	In-class cases (Group) - software	30%
Total		100%

NOTE: The use of a McMaster standard calculator is allowed during examinations in this course. See McMaster calculator policy at the following URL:

www.mcmaster.ca/policy/StudentsAcademicStudies/UndergraduateExaminationsPolicy.pdf

Grade Conversion

At the end of the course your overall percentage grade will be converted to your letter grade in accordance with the following conversion scheme.

LETTER GRADE	PERCENT	POINTS
A+	90 - 100	12
A	85 - 89	11
A-	80 - 84	10
B+	75 - 79	9
B	70 - 74	8
B-	60 - 69	7
F	00 - 59	0

Communication and Feedback

Students that are uncomfortable in directly approaching an instructor regarding a course concern may send a confidential and anonymous email to the respective Area Chair or Associate Dean:

<http://mbastudent.degroote.mcmaster.ca/contact/anonymous/>

Students who wish to correspond with instructors or TAs directly via email must send messages that originate from their official McMaster University email account. This protects the

confidentiality and sensitivity of information as well as confirms the identity of the student. Emails regarding course issues should NOT be sent to the Administrative Assistant.

Instructors are encouraged to conduct an informal course review with students by Week #4 to allow time for modifications in curriculum delivery. Instructors should provide evaluation feedback for at least 10% of the final grade to students prior to Week #8 in the term.

ACADEMIC DISHONESTY

You are expected to exhibit honesty and use ethical behaviour in all aspects of the learning process. Academic credentials you earn are rooted in principles of honesty and academic integrity.

Academic dishonesty is to knowingly act or fail to act in a way that results or could result in unearned academic credit or advantage. This behaviour can result in serious consequences, e.g. the grade of zero on an assignment, loss of credit with a notation on the transcript (notation reads: "Grade of F assigned for academic dishonesty"), and/or suspension or expulsion from the university.

It is your responsibility to understand what constitutes academic dishonesty. For information on the various types of academic dishonesty please refer to the Academic Integrity Policy, located at:

www.mcmaster.ca/academicintegrity

The following illustrates only three forms of academic dishonesty:

1. Plagiarism; e.g., the submission of work that is not one's own or for which other credit has been obtained.
2. Improper collaboration in group work.
3. Copying or using unauthorized aids in tests and examinations

MISSED ACADEMIC WORK

Missed Mid-Term Examinations / Tests / Class Participation

Where students miss a regularly scheduled mid-term or class participation for legitimate reasons as determined by the Student Experience – Academic (MBA) office, the weight for that test/participation will be distributed across other evaluative components of the course at the discretion of the instructor. Documentation explaining such an absence must be provided to the Student Experience – Academic (MBA) office within five (5) working days upon returning to school.

To document absences for health related reasons, please provide to Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and the McMaster University Student Health Certificate which can be found on the DeGroote website at <http://mbastudent.degroote.mcmaster.ca/forms-and-applications/>. Please do not use the online

McMaster Student Absence Form as this is for Undergraduate students only. University policy states that a student may submit a maximum of three (3) medical certificates per year after which the student must meet with the Director of the program.

To document absences for reasons other than health related, please provide Student Experience – Academic (MBA) office the Petition for Relief for MBA Missed Term Work and documentation supporting the reason for the absence.

Students unable to write a mid-term at the posted exam time due to the following reasons: religious; work-related (for part-time students only); representing university at an academic or varsity athletic event; conflicts between two overlapping scheduled mid-term exams; or other extenuating circumstances, have the option of applying for special exam arrangements. Such requests must be made to the Student Experience – Academic (MBA) office at least ten (10) working days before the scheduled exam along with acceptable documentation. Instructors cannot themselves allow students to unofficially write make-up exams/tests. Adjudication of the request must be handled by Student Experience – Academic (MBA).

If a mid-term exam is missed without a valid reason, students will receive a grade of zero (0) for that component.

Missed Final Examinations

A student who misses a final examination without good reason will receive a mark of 0 on the examination.

All applications for deferred and special examination arrangements must be made to the Student Experience – Academic (MBA) office. Failure to meet the stated deadlines may result in the denial of these arrangements. Deferred examination privileges, if granted, must be satisfied during the examination period at the end of the following term. There will be one common sitting for all deferred exams.

Failure to write an approved deferred examination at the pre-scheduled time will result in a failure for that examination, except in the case of exceptional circumstances where documentation has been provided and approved. Upon approval, no credit will be given for the course, and the notation N.C. (no credit) will be placed on the student's transcript. Students receiving no credit for a required course must repeat the course. Optional or elective courses for which no credit is given may be repeated or replaced with another course of equal credit value.

Requests for a second deferral or rescheduling of a deferred examination will not be considered.

Any student who is unable to write a final examination because of illness is required to submit the Application for Deferred MBA Final Examination and a statement from a doctor certifying illness on the date of the examination. The Application for Deferred MBA Final Examination and the McMaster University Student Health Certificate can be found on the DeGroot website at <http://mbastudent.degroot.mcmaster.ca/forms-and-applications/> Please do not use the online McMaster Student Absence Form as this is for Undergraduate students only. Students who write examinations while ill will not be given special consideration after the fact.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within five business days of the missed examination.

Special examination arrangements may be made for students unable to write at the posted exam time due to compelling reasons (for example religious, or for part-time students only, work-related reasons):

- Students who have religious obligations which make it impossible to write examinations at the times posted are required to produce a letter from their religious leader stating that they are unable to be present owing to a religious obligation.
- Part-time students who have business commitments which make it impossible to write examinations at the times posted are required to produce a letter on company letterhead from the student's immediate supervisor stating that they are unable to be present owing to a specific job commitment.

In such cases, applications must be made in writing to the Student Experience – Academic (MBA) office at least ten business days before the scheduled examination date and acceptable documentation must be supplied.

If a student is representing the University at an academic or athletic event and is available at an overlapping scheduled time of the test/examination, the student may write the test/examination at an approved location with an approved invigilator, as determined by the Student Experience – Academic (MBA) office.

In such cases, the request for a deferred examination privilege must be made in writing to the Student Experience – Academic (MBA) office within ten business days of the end of the examination period.

Note: A fee of \$50 will be charged for a deferred exam written on campus and a fee of \$100 for deferred exams written elsewhere. In cases where the student's standing is in doubt, the Graduate Admissions and Study Committee may require that the student with one or more deferred examination privileges refrain from re-registering until the examination(s) have been cleared.

STUDENT ACCESSIBILITY SERVICES

Student Accessibility Services (SAS) offers various support services for students with disabilities. Students are required to inform SAS of accommodation needs for course work at the outset of term. Students must forward a copy of such SAS accommodation to the instructor normally, within the first three (3) weeks of classes by setting up an appointment with the instructor. If a student with a disability chooses NOT to take advantage of an SAS accommodation and chooses to sit for a regular exam, a petition for relief may not be filed after the examination is complete. The SAS website is:

<http://sas.mcmaster.ca>

POTENTIAL MODIFICATIONS TO THE COURSE

The instructor and university reserve the right to modify elements of the course during the term. The university may change the dates and deadlines for any or all courses in extreme circumstances. If either type of modification becomes necessary, reasonable notice and communication with the students will be given with explanation and the opportunity to comment on changes. It is the responsibility of the student to check their McMaster email and course websites weekly during the term and to note any changes.

ACKNOWLEDGEMENT OF COURSE POLICIES

Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of MBA A723 will be considered to be an implicit acknowledgement of the course policies outlined above, or of any other that may be announced during lecture and/or on A2L. **It is your responsibility to read this course outline, to familiarize yourself with the course policies and to act accordingly.**

Lack of awareness of the course policies **cannot be invoked** at any point during this course for failure to meet them. It is your responsibility to ask for clarification on any policies that you do not understand.

COURSE SCHEDULE

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WEEK	READINGS	TOPIC	
1 September 10	Course Outline Chapters 1, 2, 3	<ul style="list-style-type: none"> • Overview of AIS, Transaction Processing, and Enterprise Resource Planning Systems • System Documentation 	Mini-Case #1(In-class)
2 September 17	Chapters 4	<ul style="list-style-type: none"> • Relational Databases 	Major-Case #1(In-class)
3 September 24	Chapters 12 – 16,	<ul style="list-style-type: none"> • Revenue Cycle • Expenses Cycle • Production & HR Cycle • General Ledger & Reporting 	Major Case #2 (In-class)
4 October 1	Chapters 1 to 4, 12 - 16		Test 1
5 October 8	Online Supplement	<ul style="list-style-type: none"> • Data Analytics in AIS Part 1 	
6 October 15	Online Supplement	<ul style="list-style-type: none"> • Data Analytics in AIS Part 2 	Major- Case #3 (In-class)

WEEK	READINGS	TOPIC	
7 October 22		<ul style="list-style-type: none"> Data Analytics in Accounting Information Systems Part 3 	Quiz #2 (Chapters 12 – 16)
8 October 29			Test 2
9 November 5	Chapters 5, 6, 7, 8	<ul style="list-style-type: none"> Computer Fraud & Abuse Techniques Control for AIS and Information Security 	Mini Case #2
10 November 12	Chapter 9, 10	<ul style="list-style-type: none"> Processing Integrity and Availability Controls Financial Modeling Confidentiality and Private Controls 	
11 November 19	Chapter 11	<ul style="list-style-type: none"> Auditing Computer-based Information Systems Financial Modeling (Continued) 	
12 November 26			Major Case #4 in-class
13 December 3	Final Exam	Final Exam	Final Exam (Comprehensive)