

**MBA A723E**  
**Accounting Information Systems**  
**Fall 2021 Course Outline**

**Accounting and Financial Management Services**  
**DeGroote School of Business**  
**McMaster University**

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***COURSE OBJECTIVE***

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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..

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***INSTRUCTOR AND CONTACT INFORMATION***

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**Section 1: Thursdays 8:30 –  
11:30AM**  
**Adam Prokop**  
Instructor  
prokopa@mcmaster.ca  
Office: Online  
Office Hours: by Appointment  
Class Location: Virtual

**Course website:** Avenue2Learn

### ***COURSE ELEMENTS***

Credit Value: 3	Leadership: Yes	IT skills: Yes	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): No

### ***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 complete the following key tasks:

- 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)

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### ***REQUIRED COURSE MATERIALS AND READINGS***

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- Course content will be provided on A2L

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### ***OPTIONAL COURSE MATERIALS AND READINGS***

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

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### ***EVALUATION***

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#### **Components and Weights**

<b>Test 1</b>	Theoretical/Application	20%
<b>Test 2</b>	Excel-based/Practical	20%
<b>Cases</b>	Cases (Practical)	30%
<b>Final Exam</b>	Theoretical/Application	30%
<b>Total</b>		<b>100%</b>

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/Students-AcademicStudies/UndergraduateExaminationsPolicy.pdf](http://www.mcmaster.ca/policy/Students-AcademicStudies/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:

ACTIVITY	DELIVERY	DESCRIPTION	TOOL(S)
Lecture Core Content	Asynch	Recorded lecture vids (~20min. each)	ScreenRecording
Readings	Asynch	Tied to bi-weekly cases	Readings linked in Avenue
Cases	Synch	1 to 2 hr live sessions with the instructor Breakout rooms during lecture	Zoom
Tests/Final Exam	Synch	Attempted during class	Zoom
Live Lectures	Synch	2 hr. live session; opportunity to elaborate on content, present challenges, engage discussion	Zoom

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

### 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 cases and in-class mini-cases or activities. **Students will have a week to work on the cases.** In order for you to gain maximum benefit from discussions, it is essential that you complete assigned text material and readings in advance.

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## **COMMUNICATION AND FEEDBACK**

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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.degrootemcmaster.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.

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## **ACADEMIC DISHONESTY**

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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](http://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

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## **AUTHENTICITY/PLAGIARISM DETECTION**

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**Some courses may** use a web-based service (Turnitin.com) to reveal authenticity and ownership of student submitted work. For courses using such software, students will be expected to submit their work electronically either directly to Turnitin.com or via an online learning platform (e.g. A2L, etc.) using plagiarism detection (a service supported by Turnitin.com) so it can be checked for academic dishonesty.

Students who do not wish their work to be submitted through the plagiarism detection software must inform the Instructor before the assignment is due. No penalty will be assigned to a student who does not submit work to the plagiarism detection software.

**All submitted work is subject to normal verification that standards of academic integrity have been upheld** (e.g., on-line search, other software, etc.). For more details about McMaster's use of Turnitin.com please go to [www.mcmaster.ca/academicintegrity](http://www.mcmaster.ca/academicintegrity).

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### ***COURSES WITH AN ON-LINE ELEMENT***

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**Some courses may** use on-line elements (e.g. e-mail, Avenue to Learn (A2L), LearnLink, web pages, capa, Moodle, ThinkingCap, etc.). Students should be aware that, when they access the electronic components of a course using these elements, private information such as first and last names, user names for the McMaster e-mail accounts, and program affiliation may become apparent to all other students in the same course.

The available information is dependent on the technology used. Continuation in a course that uses on-line elements will be deemed consent to this disclosure. If you have any questions or concerns about such disclosure, please discuss this with the course instructor.

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### ***ON-LINE PROCTORING***

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**Some courses may** use online proctoring software for tests and exams. This software may require students to turn on their video camera, present identification, monitor and record their computer activities, and/or lock/restrict their browser or other applications/software during tests or exams. This software may be required to be installed before the test/exam begins.

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### ***CONDUCT EXPECTATIONS***

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As a McMaster student, you have the right to experience, and the responsibility to demonstrate, respectful and dignified interactions within all of our living, learning and working communities. These expectations are described in the [Code of Student Rights & Responsibilities](#) (the “Code”). All students share the responsibility of maintaining a positive environment for the academic and personal growth of all McMaster community members, **whether in person or online**.

It is essential that students be mindful of their interactions online, as the Code remains in effect in virtual learning environments. The Code applies to any interactions that adversely affect, disrupt, or interfere with reasonable participation in University activities. Student disruptions or behaviours that interfere with university functions on online platforms (e.g. use of Avenue 2 Learn, WebEx or Zoom for delivery), will be taken very seriously and will be investigated. Outcomes may include restriction or removal of the involved students’ access to these platforms.

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### ***MISSED ACADEMIC WORK***

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#### ***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.

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### ***ACADEMIC ACCOMMODATION OF STUDENTS WITH DISABILITIES***

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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>

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### ***RELIGIOUS, INDIGENOUS OR SPIRITUAL OBSERVANCES (RISO)***

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Students requiring academic accommodation based on religious, indigenous or spiritual observances should follow the procedures set out in the [RISO](#) policy. Students should submit their request to their Faculty Office **normally within 10 working days** of the beginning of term in which they anticipate a need for accommodation or to the Registrar's Office prior to their examinations. Students should also contact their instructors as soon as possible to make alternative arrangements for classes, assignments, and tests.

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### ***COPYRIGHT AND RECORDING***

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Students are advised that lectures, demonstrations, performances, and any other course material provided by an instructor include copyright protected works. The Copyright Act and copyright law protect every original literary, dramatic, musical and artistic work, **including lectures** by University instructors.

The recording of lectures, tutorials, or other methods of instruction may occur during a course. Recording may be done by either the instructor for the purpose of authorized distribution, or by a student for the purpose of personal study. Students should be aware that their voice and/or image may be recorded by others during the class. Please speak with the instructor if this is a concern for you.

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### ***POTENTIAL MODIFICATION TO THE COURSE***

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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.

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### ***ACKNOWLEDGEMENT OF COURSE POLICIES***

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Your registration and continuous participation (e.g. on A2L, in the classroom, etc.) to the various learning activities of A723E 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.

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### ***COURSE SCHEDULE***

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**A723**  
**International Human Services Accounting**  
**Fall 2021 Course Schedule**

WEEK	DATE	TOPIC	ASSIGNMENT
1	Thursday, Sept 16	<b>Live Lecture:</b> Course Introduction <b>Asynch:</b> Lecture on Overview of AIS, Transaction Processing, and Enterprise Resource Planning Systems <b>Asynch:</b> Lecture on System Documentation	
2	Thursday, Sept 23	<b>Live Lecture: Major Case #1 discussion</b> <b>Asynch:</b> Lecture on Relational Databases <b>Synch:</b>	Mini-Case #1 due
3	Thursday, Sept 30	<b>Live Lecture: Major Case 1 takeup</b> <b>Asynch:</b> Lecture on Revenue Cycle <b>Asynch:</b> Lecture on Expenses Cycle	Major Case #1 due
4	Thursday, Oct 7	<b>Live Lecture: Major Case #2 takeup</b> <b>Asynch:</b> Production & HR Cycle <b>Asynch:</b> General Ledger & Reporting	Major Case #2 due
5	Thursday, Oct 14		Test 1 during class
6	Thursday, Oct 21	<b>Live Lecture:</b> Data Analytics in AIS Part 1	
7	Thursday, Oct 28	<b>Live Lecture:</b> Data Analytics in AIS Part 2 Please ensure to have Power BI downloaded	
8	Thursday, Nov 4	<b>Live Lecture: Major Case 3 takeup</b> <b>Asynch lecture:</b> Computer Fraud & Abuse Techniques	Major Case #3 due
9	Thursday, Nov 11		<b>Test 2</b>

WEEK	DATE	TOPIC	ASSIGNMENT
10	Thursday, Nov 18	<b>Asynch lecture:</b> Control for AIS & Information Security	Mini-Case #2 due
11	Thursday, Nov 25	<b>Asynch lecture:</b> Computer Fraud & Abuse Techniques, Control for AIS & Information Security	
12	Thursday, Dec 2	<b>Asynch lecture:</b> Processing Integrity and Availability Controls <b>Asynch lecture:</b> Confidentiality and Private Controls <b>Asynch lecture:</b> Auditing Computer-based information systems	Major case #4 (due by Dec 5, Saturday)
13	Thursday, Dec 9	<b>Live lecture:</b> Final Exam review	