Instructor: Ouafa Sakka, Ph.D.
Office: DT 1008
Office Hours: Fridays 10:00 a.m.-11:30 a.m. and by appointment
Email: Ouafa.sakka@carleton.ca
Phone Number: 613 520 2600 ext. 3109

Course meets: Fridays 14:35 p.m.-17:25 p.m.

Pre-requisites & precluded Courses:
Permission of the School of Business.

Calendar Course description
A selected topics course may be offered. Eligibility for this course to serve as an option for specific concentrations is to be established by the School.

Course Description
This course teaches conceptual and technical skills that accounting students need in order to be able to work efficiently in a computerized information environment. The focus will be on understanding the interrelationship among organizational processes, internal controls, accounting information systems and how to design them effectively.

Course Objectives:
At the end of this course, students will be able to:

- document organizational business processes through narratives and flowcharts;
- identify the advantages and the specific risks associated with the use of advanced information technologies in organizations;
• understand unethical and fraudulent behavior committed by employees, customers, vendors and top managers, and understand their impact on the quality of accounting information;

• identify various categories of internal controls and the risks they are aimed at preventing;

• understand various legislations used by public companies in designing their controls;

• discuss the strengths and weaknesses of existing controls in a given organization and suggest improvements;

• design, construct and implement AIS using a commercial accounting software package (QuickBooks).

Reading (s)/Textbook (s):

   You have two options:

   Option 1: buy an electronic version for $71.50
   Weblink posted in cuLearn
   ISBN: 978-1-118-54697-0

   Option 2: buy a hardcopy for $199, available from Carleton’s bookstore
   688 pages

   Available from Carleton’s Bookstore
   Includes three books: Instructions, References and Student Problems & Cases. Price: $87.00
   IMPORTANT NOTE: MAC USERS WOULD NEED TO INSTALL WINDOWS

3) Turning Point Response Card (RCRF-03)- Clicker, Available from the bookstore.
4) Material posted on CuLearn.

Course Requirements & Methods of Evaluation:

- Class participation: 10%
- Research assignment: 10%
- Midterm 1: 20%
- Midterm 2: 20%
- QuickBooks project: 20%
- Term project: 20%

PARTICIPATION (10%)
The participation grade will be calculated based on your answers to multiple choice questions asked during class using your TurningPoint device (or “clicker”). Correct responses will receive 1 full mark. Incorrect responses will receive 1/2 (one half) of a mark. The marks are posted to cuLearn after each class and it is VERY important that you check your grade book on a regular basis to make sure you received all your marks. If there are any issues, you have to let us know within a week from the class date.

RESEARCH ASSIGNMENT (10%)
You are required to choose one topic from the list provided in the course schedule and search for 3-4 articles about it. These articles may report an academic research, a case study, or a professional note about the chosen topic. You will present a summary and an analysis to the articles in 15 minutes with a 5-minute period of questions, at the date indicated in the outline for your topic. You will also hand in a 3-page written assignment that consists in a summary of your readings. The most important criteria in selecting the articles is the added-value you will bring to the class.

MIDTERM (20% EACH)
A first midterm examination is scheduled for February 5th. A second midterm is scheduled for March 18th. The midterms will be written during regular class time and will cover all course material addressed to that point.

The only valid excuse for missing a test is for medical reasons or death in the family and must be documented with a medical certificate/obituary. In such circumstances, there will be no make-up test; the grade weighting corresponding to assessment will be added to the grade weighting of the next assignment due in the semester. Students without a valid excuse for missing a test will receive a grade of 0 for the test.
QUICKBOOKS PROJECT (20%)

The QUICKBOOKS project is individual and will be done using the supplemental material, Computerized Accounting Using QuickBooks Pro 2014. The objective of this project is to familiarize you with the Quickbooks software, which is widely used by Small and Medium Enterprises.

Students will need to use the license code on the front of the Instructions book to obtain an initial company backups zip file from Armond Dalton’s digital delivery site. This is a one-time-use code, so students should purchase a new textbook with the scratch-off coating still intact.

We will use Option A, under which each student uses his or her own computer. The instructions to students for this option are on pages 1-18 through 1-34 of Chapter 1 in the Instructions book.

You will be asked to return several assignments from the “Student problems and Cases” booklet. More details about this project will be posted to cuLearn.

TERM PROJECT AND PRESENTATION (20%)

You have the choice between two possible term projects:

1) Accounting information system analysis project: This project requires that the student selects an organization (example: for-profit business, an association, a sport club) and analyzes a portion of its accounting information system. The student will observe the designated business process, then relay the observations to the class and draw some conclusions and inferences from the observations made using the tools discussed in class. You will also hand in a 10-page written assignment.

2) Write your own case study: This project consists in making-up a case study based, for example, on a previous work experience and readings. Similar to the first option, you have to make a presentation and hand in a 10-page written assignment.

More details will be posted to cuLearn regarding the two options. The written report is due from all on April 23rd at 5:00p.m..

CLASS FORMAT AND CLASS INVOLVEMENT

Class time will be divided among lectures, class discussions, guest speakers and student presentations. It is expected that all students will come to class readings done and prepared to participate in any discussions. Students are encouraged to ask questions. Any student who misses a class is responsible for obtaining notes from a classmate. Students are also expected to turn off any cell phone, beeper and/or other electronic devices during class time; this is to avoid disturbance in class.
## COURSE SCHEDULE (tentative):

<table>
<thead>
<tr>
<th>Date</th>
<th>ACTIVITIES/READINGS</th>
<th>TOPICS FOR RESEARCH ASSIGNMENTS</th>
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</thead>
<tbody>
<tr>
<td>Jan 8</td>
<td>COURSE OUTLINE</td>
<td>1) THE COSO REPORT-INTERNAL CONTROL, INTEGRATED FRAMEWORK (2015)</td>
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<td></td>
<td>CHAPTER 1- INTRODUCTION TO AIS</td>
<td>2) THE CICA’S CRITERIA OF INTERNAL CONTROL FRAMEWORK (CoCo)</td>
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<td>CHAPTER 2- FOUNDATIONAL CONCEPTS OF THE AIS</td>
<td>3) IT-RELATED FRAUD</td>
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<td>ASSIGN RESEARCH TOPICS</td>
<td>4) THE SARBANES-OXLEY (SOX) ACT</td>
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<td>Jan 15</td>
<td>CHAPTER 3-FRAUD, ETHICS AND INTERNAL CONTROL</td>
<td>5) INTERNAL AND EXTERNAL MECHANISMS OF CORPORATE GOVERNANCE</td>
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<td>6) IMPACT OF THE SARBANES-OXLEY ACT ON CORPORATE GOVERNANCE</td>
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<tr>
<td>Jan 22</td>
<td>CHAPTER 4-INTERNAL CONTROLS AND RISKS IN IT SYSTEMS</td>
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<tr>
<td>Jan 29</td>
<td>CHAPTER 5- CORPORATE GOVERNANCE</td>
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<td>Date</td>
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<td>Feb 5</td>
<td>Wrap-up and Midterm 1</td>
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<td>Feb 12</td>
<td>CHAPTER 8- REVENUE</td>
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<td></td>
<td>AND CASH COLLECTION PROCESSES AND CONTROLS</td>
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<td>GUEST SPEAKER FROM DELOITTE*</td>
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<td></td>
<td>Presentation about the implementation of SOX, challenges, impact on the client processes, costs and benefits.</td>
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<td>Feb 15-19</td>
<td>Winter Break</td>
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<td>Feb 26</td>
<td>CHAPTER 9- EXPENDITURES PROCESSES AND CONTROLS-PURCHASES</td>
<td>7) EARNINGS MANAGEMENT BY MANIPULATING SALES</td>
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<td>8) BENEFITS, RISKS AND GOVERNANCE OF E-COMMERCE</td>
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<tr>
<td>Mar 4</td>
<td>CHAPTER 10- EXPENDITURES PROCESSES AND CONTROLS-PAYROLL AND FIXED ASSETS</td>
<td>QUICKBOOKS PROJECT IS DUE FOR ALL</td>
</tr>
<tr>
<td>Mar 11</td>
<td>CHAPTER 11- CONVERSION PROCESSES AND CONTROLS</td>
<td>9) EARNINGS MANAGEMENT BY MANIPULATING INVENTORY</td>
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<td>10) RISKS AND GOVERNANCE OF E-PROCUREMENT SYSTEMS</td>
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<td>Mar 18</td>
<td>Wrap- up and Midterm 2</td>
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<td>Mar 25</td>
<td>No classes- University closed</td>
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<td>April 1</td>
<td>PRESENTATIONS</td>
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<tr>
<td>April 8</td>
<td>PRESENTATIONS</td>
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*Other Guest speakers during the semester are to be confirmed.
Course Sharing Websites
Student or professor materials created for this course (including presentations and posted notes, labs, case studies, assignments and exams) remain the intellectual property of the author(s). They are intended for personal use and may not be reproduced or redistributed without prior written consent of the author(s).

Group work
The Sprott School of Business encourages group assignments in the school for several reasons. They provide you with opportunities to develop and enhance interpersonal, communication, leadership, follower-ship and other group skills. Group assignments are also good for learning integrative skills for putting together a complex task. Your professor may assign one or more group tasks/assignments/projects in this course. Before embarking on a specific problem as a group, it is your responsibility to ensure that the problem is meant to be a group assignment and not an individual one.

Academic Accommodations for Students with Disabilities
The Paul Menton Centre for Students with Disabilities (PMC) provides services to students with Learning Disabilities (LD), psychiatric/mental health disabilities, Attention Deficit Hyperactivity Disorder (ADHD), Autism Spectrum Disorders (ASD), chronic medical conditions, and impairments in mobility, hearing, and vision. If you have a disability requiring academic accommodations in this course, please contact PMC at 613-520-6608 or pmc@carleton.ca for a formal evaluation. If you are already registered with the PMC, contact your PMC coordinator to send me your Letter of Accommodation at the beginning of the term, and no later than two weeks before the first in-class scheduled test or exam requiring accommodation (if applicable). After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website for the deadline to request accommodations for the formally-scheduled exam (if applicable). The deadlines for contacting the Paul Menton Centre regarding accommodation for final exams for the December 2015 exam period is November 6, 2015 and for the April 2016 exam period is March 6, 2016.

Religious observance
Students requesting academic accommodation on the basis of religious observance should make a formal, written request to their instructors for alternate dates and/or means of satisfying academic requirements. Such requests should be made during the first two weeks of class, or as soon as possible after the need for accommodation is known to exist, but no later than two weeks before the compulsory academic event. Accommodation is to be worked out directly and on an individual basis between the student and the instructor(s) involved. Instructors will make accommodations in a way that avoids academic disadvantage to the student. Students or instructors who have questions or want to confirm accommodation eligibility of a religious event or practice may refer to the Equity Services website for a list of holy days and Carleton's Academic Accommodation policies, or may contact an Equity Services Advisor in the Equity Services Department for assistance.

Pregnancy
Pregnant students requiring academic accommodations are encouraged to contact an Equity Advisor in Equity Services to complete a letter of accommodation. The student must then make an appointment to discuss her needs with the instructor at least two weeks prior to the first academic event in which it is anticipated the accommodation will be required.
Plagiarism
The University Senate defines plagiarism in the regulations on instructional offenses as: "to use and pass off as one's own idea or product work of another without expressly giving credit to another."
Borrowing someone else's answers, unauthorized possession of tests or answers to tests, or possession of material designed in answering exam questions, are also subject to university policy regarding instructional offences. For more information on Carleton University's Academic Integrity Policy, consult:
http://www1.carleton.ca/studentaffairs/academic-integrity/

Sprott Student Services
The Sprott student services office, located in 710 Dunton Tower, offers academic advising, study skills advising, and overall academic success support. If you're having a difficult time with this course or others, or just need some guidance on how to successfully complete your Sprott degree, please drop in any weekday between 8:30am and 4:30pm. Our advisors are happy to discuss grades, course selection, tutoring, concentrations, and will ensure that you get connected with the resources you need to succeed! http://sprott.carleton.ca/students/undergraduate/support-services/
Be in the know with what's happening at Sprott: Follow @SprottStudents and find us on Facebook SprottStudents Sprott.

Important Information
- Students must always retain a hard copy of all work that is submitted.
- All final grades are subject to the Dean's approval.
- For us to respond to your emails, we need to see your full name, CU ID, and the email must be written from your valid CARLETON address. Therefore, it would be easier to respond to your inquiries if you would send all email from your Carleton account. If you do not have or have yet to activate this account, you may wish to do so by visiting http://carleton.ca/ccs/students/
Important Dates and Deadlines – Winter 2016
Graduate, Undergraduate and Special Students

Sessions:
- Fall term: September 2, 2015 – December 7, 2015
- Winter term: January 6, 2016 – April 8, 2016
- Fall/winter: September 2, 2015 – April 8, 2016

December 25 to January 3
University closed

January 4
University reopens

January 6
Winter-term classes begin.

January 19
Last day for registration for winter term courses.
Last day to change courses or sections (including auditing) for winter term courses.
Students who have not deposited (via automated upload) the final copy of their thesis to the office of the Faculty of Graduate and Postdoctoral Affairs must register.

January 31
Last day for a fee adjustment when withdrawing from Winter term courses or the Winter portion of two-term courses. Withdrawals after this date will create no financial change to Winter term fees (financial withdrawal).

February 12
April examination schedule available online.

February 12-20
Fall-term deferred examinations will be held.

February 15
Statutory holiday, University closed.

February 15-19
Winter Break. Classes are suspended.

March 1
Last day for UHIP refund applications for International Students who will be graduating this academic year.
Last day for receipt of applications from potential spring (June) graduates.
March 6
Last day to submit Formal Examination Accommodation Forms to the Paul Menton Centre for Students with Disabilities for April examinations.

March 24
Last day to pay any remaining balance on your Student Account to avoid a hold on access to marks through Carleton Central and the release of transcripts and other official documents. An account balance may delay Summer 2016 course selection.

Last day for tests or examinations in courses below the 4000-level before the final examination period (see Examination Regulations in the Academic Regulations of the University section of this Calendar).

March 25
Statutory holiday, University closed.

April 1, 2016
Last day for receipt of applications for admission to an undergraduate program for the fall/winter session, from candidates whose documents originate outside Canada or the United States, except for applications due February 1 or March 1.

April 8
Winter term ends.

Last day of fall/winter and winter-term classes.
Last day for academic withdrawal from fall/winter and winter term courses.
Last day for handing in term work and the last day that can be specified by a course instructor as a due date for term work for fall/winter and winter-term courses.

April 9-10
No classes or examinations take place

April 11-23
Final examinations in winter term and fall/winter courses may be held. Examinations are normally held all 7 days of the week.

April 15, 2016
Winter Co-op Work Term Reports are due.

April 23, 2016
All take home examinations are due on this day.

June 6-16
Fall/winter and winter term deferred final examinations will be held.