**CARLETON   UNIVERSITY**
**SPROTT SCHOOL OF BUSINESS**
**BUSI4901 B– Accounting Information Systems**
**Fall  2016**

**Instructor:** Ouafa Sakka, Ph.D.
**Office:** DT 1008
**Office Hours:** Wednesdays 3:00 p.m.-4:30 p.m.
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**Course meets:** Wednesdays 11:35a.m.- 2:25p.m. Room: SA 406

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

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**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**
The course begins with an examination of the theory and legislation that underlie the practice of corporate governance, risk management and internal controls in organizations. It then covers the specific risks and controls of two important business processes: the Revenue process and the Expenditures process. The impact on the quality of accounting information will be discussed.

In the second half, the course focuses on the use of information technologies (IT) and information systems (IS) by modern organizations to enhance their business processes. The particular advantages, risks and controls related to the use of IT will be covered including some legislation related to IT governance.

**Course Objectives:**

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

- understand various legislations used by public companies in designing their internal governance and control systems;
- document organizational business processes and understand the related risks and controls including the limitations of controls;
- understand unethical and fraudulent behavior committed by employees, customers, vendors and top managers, and understand their impact on the quality of accounting information;
- identify the advantages and the risks associated with the use of advanced information technologies in organizations and be able to suggest appropriate controls;
- discuss the strengths and weaknesses of existing controls in a given organization and suggest improvements;
- use a commercial accounting software package (QuickBooks).

**Reading** (s)**/Textbook** (s)**:**

1) Turner, L. & Weickgenannt, A. (2013). Accounting Information Systems: controls and processes. Second Edition, Wiley (custom version).

You have two options:

> **Option 1**: buy an e-version for $39.50
> Weblink posted in cuLearn
> ISBN: **978-1-119343-90-5**

> **Option 2**: buy a hardcopy for $49.95
> Available from Carleton's bookstore
> ISBN: **978-1-119346-28-9**

## Note that copy of the textbook was placed in reserve at Carleton's library.

2) Computerized Accounting Using QuickBooks Pro 2015, Fourth Edition, by Arens, Ward, and Borsum, Armond Dalton Publishers.
> Available from Carleton's Bookstore
> ISBN: 978-0-912503-59-2
> Includes **three books**: Instructions, References and Student Problems & Cases.
> Suggested Price: $93
> **IMPORTANT NOTE: MAC USERS WOULD NEED TO INSTALL WINDOWS**

3) Articles, notes and other material posted to CuLearn.

**Course Requirements & Methods of Evaluation:**

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|---|---|
| Class Participation | **20%** |
| Midterms | **2 * 20% each** |
| QuickBooks project | **20%** |
| Term project | **20%** |
| **Total** | **100%** |

**Class participation   (20%)**

The objective is to have a very interactive class. Your class participation consists of three components: a presentation of solutions to case studies (10%), a presentation of comments on other students' solutions to cases (5%) and your participation in the class general discussions (5%). Groups of 2 or more students (depending on the total number of students) will be determined in the first class to work together throughout the semester.

➢ **Presentation of cases (10%)**: Each group will be assigned a case on a given topic (or several short cases). The case will be provided to you one week in advance of the presentation date. Your presentation is expected to cover at the minimum the following:

1- a general introduction of the case: main topic, summary of the case;

2- your solution to each of the questions in the case(s);

3- Any challenges or difficulties you had with the case and lessons learned.

All students are expected to read the case before the class. During the class, all groups will discuss the case, and only one group will be asked to present their solutions.

➢ **Comments on solutions to a case (5%)**: Each group is also expected to comment on the solutions provided by one other group. All members of the group are expected to contribute to the oral presentation (no PowerPoint needed). Your comments may be about the content and the form of the other group's presentation. You may agree or disagree with the solutions provided. In either case, you have to justify your point of view.

**More information about the criteria that will be taken in account to determine each student's grade will be posted to cuLearn. Note that each student will be required to assess his/her group member(s).**

➢ **Participation to the class discussions (5%)**: Each student is expected to come prepared to this class and to positively contribute to it. Contributions to the class include but are not limited to asking thoughtful questions, answering your professor questions, suggesting reasonable alternatives, and commenting on other students' presentations and ideas.

**MIDTERMS (2*20% EACH)**

Two midterm examinations of 2 hours each are scheduled for **October 19th** and **November 23rd**, respectively. The midterms will be written during regular class time. The material covered by each test will be specified in class.

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 of the missed test 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. 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.**

This assignment is due on **November 16th** and should be handed in at the **beginning of the class.** A penalty will be applied for late assignments (1 mark for each extra day).

More details about this assignment will be posted to cuLearn.

**TERM PROJECT AND PRESENTATION (20%)**

This is a group project. The students have the choice between two possibilities:

1) Accounting information system analysis project: This project requires that the students select an organization (example: for-profit business, an association, a sport club) and analyze a portion of its accounting information system. The students 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. They will also hand in a 15-page written assignment. You may chose to use your own contacts or use **Riipen** who will try to help you find an Ottawa-based organization for this project at no cost. More information will be communicated in class.

2) Write a report that will be presented to the Board of Directors of a client prospect in a specific industry to demonstrate the merits of implementing the COSO (2013) framework in their organization. The students will play the role of consultants who will make a 'sales pitch'. Similar to the first option, students are expected to prepare an oral presentation and to hand in a 15-page written document.

**The composition of your group and the preferred option for the term project should be communicated to your professor on October 5th.**

More details will be posted to cuLearn regarding the two options. The written report is due from all on **December 22nd at 5:00p.m.**. **A penalty will be applied for late assignments and for extra length (1**

**mark for each extra day and/or for each extra page).**

## 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.

## 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. 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.

**CLASS SCHEDULE (Tentative)**

| Week/ Date | TOPICS | READINGS | CASES AND ASSIGNMENTS |
|---|---|---|---|
| **Week 1** **Sept 14** | Course overview Form groups to work on case studies **Topic 1**- Introduction to AIS **Topic 2**- Corporate Governance and related legislations | **CHAPTER 1-** Introduction to AIS **CHAPTER 5-** Corporate governance | |
| **Week 2** **Sept 21** | **Topic 3**- Risk management and Internal controls | **CHAPTER 3**- Fraud, ethics and internal controls | Case 1- Corporate Governance Issues |
| **Week 3** **Sept 28** | **Topic 3**- Risk management and Internal controls (cont'd) **Guest Speaker (Sarbanes-Oxley)*** | | Case 2- Internal Controls Case 3- Risk management reporting |
| **Week 4** **Oct 5** | **Topic 4**- Business Processes: Revenue cycle | **CHAPTER 2-** Foundational concepts of the AIS **CHAPTER 8-** Revenue and cash collection processes | **Group composition for term projects are due** Case 4- Revenue Cycle |
| **Week 5** **Oct 12** | **Topic 5**- Business Processes: Expenditure cycle | **CHAPTER 9-** Expenditure processes and controls **CHAPTER 10**-Payroll and fixed assets | Case 5- Expenditure cycle |
| **Week 6** **Oct 19** | **Wrap-up and Test 1** | | |
| **FALL BREAK- OCT 24 To OCT 28** | | | |
| **Week 7** **Nov 2** | **Topic 6**- Information technology impact on business processes | **CHAPTER 14**- E-commerce and E-business | Case 6- IT implementation Case 7- IT controls |
| **Week 8** **Nov 9** | **Topic 7**- Information technology Controls **Guest Speaker (IS auditing)*** | **CHAPTER 4-** IT controls and risks in IT systems | Case 8- IT governance |
| **Week 9** **Nov 16** | **Topic 8**- Information technology governance **Guest Speaker (COBIT framework)*** | | **QUICKBOOKS PROJECT- DUE FROM ALL** |
| **Week 10** **Nov 23** | **Wrap-up and Test 2** | | |
| **Week 11** **Nov 30** | Term project presentations | | |
| **Week 12** **Dec 7** | Term project presentations | | |

**\* The dates for guest speakers will be confirmed during the semester**

## ADDITIONAL INFORMATION

### 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).

### Required calculator in BUSI course examinations
If you are purchasing a calculator, we recommend any one of the following options: Texas Instruments BA II Plus (including Pro Model), Hewlett Packard HP 12C (including Platinum model), Staples Financial Calculator, Sharp EL-738C & Hewlett Packard HP 10bII.

In accordance with the Carleton University Undergraduate Calendar (p 34), the letter grades assigned in this course will have the following percentage equivalents:

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|---|---|---|---|
| A+ = 90-100 | B+ = 77-79 | C+ = 67-69 | D+ = 57-59 |
| A  = 85-89 | B  = 73-76 | C  = 63-66 | D  = 53-56 |
| A - = 80-84 | B - = 70-72 | C - = 60-62 | D - = 50-52 |

F   = Below 50
WDN = Withdrawn from the course
ABS = Student absent from final exam
DEF = Deferred (See above)
FND = (Failed, no Deferred) = Student could not pass the course even with 100% on final exam

### Academic Regulations, Accommodations, Etc.
University rules regarding registration, withdrawal, appealing marks, and most anything else you might need to know can be found on the university's website, here:
http://calendar.carleton.ca/undergrad/regulations/academicregulationsoftheuniversity/

### Requests for Academic Accommodations

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). Requests made within two weeks will be reviewed on a case-by-case basis. After requesting accommodation from PMC, meet with me to ensure accommodation arrangements are made. Please consult the PMC website (www.carleton.ca/pmc)  for the deadline to request accommodations for the formally-scheduled exam (if applicable).

*For Religious Obligations:*

Students requesting academic accommodation on the basis of religious obligation 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 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 and instructors can confirm accommodation eligibility of a religious event or practice by referring to the Equity Services website (http://carleton.ca/equity/accommodation/religious-observances/) for a list of holy days and Carleton's Academic Accommodation policies. If there are any questions on the part of the student or instructor, they can be directed to an Equity Services Advisor in the Equity Services Department for assistance.

*For 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.

## Academic Integrity

Violations of academic integrity are a serious academic offence. Violations of academic integrity – presenting another's ideas, arguments, words or images as your own, using unauthorized material, misrepresentation, fabricating or misrepresenting research data, unauthorized co-operation or collaboration or completing work for another student – weaken the quality of the degree and will not be tolerated. Penalties may include; a grade of Failure in the submitted work and/or course; academic probation; a refusal of permission to continue or to register in a specific degree program; suspension from full-time studies; suspension from all studies at Carleton; expulsion from Carleton, amongst others. Students are expected to familiarize themselves with and follow the Carleton University Student Academic Integrity Policy which is available, along with resources for compliance at: http://www2.carleton.ca/sasc/advisingcentre/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/

# Undergraduate Calendar

| Date | Activity |
| --- | --- |
| **FALL TERM 2016** | |
| **September 1, 2016** | Last day for receipt of applications from potential fall (November) graduates. |
| **September 5, 2016** | Statutory holiday. University closed. |
| **September 6, 2016** | Academic orientation (undergraduate and graduate students). |
| | Orientation for new Teaching Assistants. |
| | All students are expected to be on campus. Class and laboratory preparations, departmental introductions for students and other academic preparation activities will be held. |

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|---|---|
| **September 7, 2016** | Fall term begins. Fall and fall/winter classes begin. |
| **September 20, 2016** | Last day of registration for fall term and fall/winter courses. |
| | Last day to change courses or sections (including auditing) for fall term and fall/winter courses. |
| | Graduate students who have not electronically submitted their final thesis copy to the Faculty of Graduate and Postdoctoral Affairs will not be eligible to graduate in Fall 2016 and must register for the fall 2016 term. |
| **September 23-25, 2016** | Summer deferred final examinations held. |
| **September 30, 2016** | Last day to withdraw from fall term and fall/winter courses with a full fee adjustment. |
| **October 7, 2016** | December examination schedule (fall term final and fall/winter mid-terms) available online. |
| **October 10, 2016** | Statutory holiday. University closed. |
| **October 15, 2016** | Last day for receipt of applications for admission to an undergraduate degree program for the winter term from applicants whose documents originate from outside Canada or the United States. |
| **October 24-28, 2016** | Fall break, no classes. |
| **November 11, 2016** | Last day to submit Formal Examination Accommodation Forms for December examinations to the Paul Menton Centre for Students with Disabilities. |
| **November 15, 2016** | Last day for receipt of applications for admission to an undergraduate degree program for the winter term. |
| **November 25, 2016** | 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 the Undergraduate Calendar). |
| **December 1, 2016** | Last day for receipt of applications from potential winter (February) graduates. |
| | Last day for submission to the thesis supervisor of Master's and Ph.D. theses for winter graduation. |
| **December 9, 2016** | Fall term ends. |
| | Last day of fall term classes. |
| | Classes follow a Monday schedule. |
| | Last day for academic withdrawal from fall 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 term courses. |
| | Last day for receipt of applications for undergraduate degree program transfers for winter term. |
| **December 10-22, 2016** | Final examinations may be held for fall term courses and mid-term examinations in fall/winter courses. |
| | Examinations are normally held all seven days of the week. |
| **December 22, 2016** | All take home examinations are due. |
| **December 25 to January 1, 2017** | University closed. |