Indiana University, Kelley School of Business, Fall 2013

Instructor: Jordan Barlow

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Office Hours: M 4:10 – 5:10 or by appointment. You may also get help from any of the instructors in the list below.

All A337/S400 Instructors

Instructor	Email	Office	Office Phone	Office Hours If you need help, you can stop by any instructor's office during office hours or make an appointment
Joyce K Byrer (Course Coordinator)	jbyrer@indiana.edu	BU676	812-855-9984	Wed 2:30p – 3:30p
Jordan Barlow	jbbarlow@indiana.edu	BU736-1	n/a	Mon 4:00p – 5:00p
Akshay Bhagwatwar	abhagwat@indiana.edu	BU732-52	n/a	Tues 4:00p – 5:00p
Lingyao Yuan	yuanl@indiana.edu	BU748-42	n/a	Thurs 4:00p – 5:00p

Class Meeting Information

Time	A337 Class Number	S400 Class Number	Room	Day that Class Will Meet	Final Exam
5:30pm – 6:45pm, MW	10979	10980	BU321	Monday	7:15pm - 9:15pm, M, Dec 16

Introduction to Accounting Information Systems

Welcome to A337/S400! This is a class about accounting information systems (AIS) and how to leverage technology resources to provide information useful for decision making. We will explore how accounting data is collected, processed, and communicated to a wide variety of users. We will focus on business processes, data modeling, security, and controls. We will learn how to identify information systems problems, analyze their impacts, and recommend solutions. Additionally, we will have the opportunity to learn and use some technologies that improve the accuracy and productivity of the business enterprise.

This is _not_ a traditional systems course, and this is _not_ a traditional accounting course. The purpose of this course is to equip you with the knowledge and skills necessary to participate in the design, procurement, implementation, use, evaluation, and audit of AIS. Few companies build their own AIS anymore. Large and small companies lease, purchase

and/or contract out their AIS, all under the direction of teams of personnel from information technology, operations, finance, accounting, marketing, and human resources. If you are a business major, then you will probably be assigned to an AIS team at some time in your career. You will have it in your power to implement AIS that will hinder the progress of your company or to implement AIS that will add value to your company.

Feel free to provide feedback throughout the semester. I am looking forward to working with, and getting to know, each of you.

Course Background

The accounting profession has been significantly altered in the past few decades by (1) the Sarbanes-Oxley (SOX) Act and other similar regulations and (2) the information technology revolution. As a result, business managers have expanded their responsibilities to include an understanding of how accounting information systems (AIS) are developed and acquired, how they operate, and how they can be properly secured. Today's business leaders must be able to evaluate and understand the strengths and weaknesses of AIS. They must be able to effectively communicate their findings with upper management, government agencies, compliance regulators, venture partners, auditors, vendors, and customers. This course is designed to help you attain the knowledge and skill sets that you will need, and that employers will demand, in this digital world.

Keys to Success in AIS

Accounting is a unique field of study comprised of many areas and focusing on a variety of topics. Accounting, like math, requires much practice, repetition, and application to master the discipline. Some courses, such as those in financial accounting, are driven by the need to repeatedly solve problems in order to understand accounting rules and generally accepted accounting practices. The same can be said for tax courses requiring repeated study and application to master tax laws and regulations.

Other courses, such as accounting information systems and auditing, are not as rule driven. While generally accepted accounting principles, laws, and regulations (such as Sarbanes-Oxley) are definitely considered, much professional judgment and critical thinking are required when deciding how to implement and maintain an AIS for a particular organization. Some examples are understanding the organization's business activities, what data should be captured from those activities, how and when should the data be captured, how should the data be turned into information, who are the decision makers who will use the information, and what controls should be in place to minimize fraud and errors.

Every organization has its own set of data and information requirements. Every organization functions within a spectrum of opportunities and constraints. The key to success in this course is to learn to identify and understand these business factors. This course will challenge you to think as a manager, to analyze alternative ideas, and, most importantly, to communicate your ideas to executives and key decision-makers.

Even though there will be some level of memorization and repetition in this class, many of the problems you will encounter will have no single _right answer_. However, this does not mean that _every answer_ will be the right answer. You will be evaluated on your ability to identify problems and needs, research possible solutions, and make final recommendations. In other words, you will be evaluated on your critical thinking skills.

Learning Outcomes

ALL READINGS AND ASSIGNMENTS FOCUS ON DEVELOPING THE FOLLOWING LEARNING OUTCOMES. NUMBERS IN PARENTHESES CORRESPOND TO THE KELLEY SCHOOL OF BUSINESS UNDERGRADUATE PROGRAM LEARNING GOALS. SEE APPENDIX.

- Students will be able to document and analyze business processes and data structures that support an Accounting Information System (AIS). (5)
- Students will be able to identify different forms of fraud and fraudster characteristics as they relate to the "fraud triangle". (2)
- Students will be able to evaluate risks and internal controls associated with information technology to reduce the risk of fraud. (3)
- Students will be able to utilize governance and implementation frameworks for ensuring systems reliability and integrity. (3)
- Students will be able to apply the concepts of business processes using an Enterprise Resource Planning (ERP) system. (1)
- Students will be able to organize processes to support business tasks using a web-based content management system. (1)
- Students will be able to collaborate productively with others and create a respectful and inclusive environment to complete team assignments. (6) (7).

Course Schedule

Week #	Dates	Topic	Homework Due
01	8/25/2013 to 8/31/2013	AIS Overview, Value of Information, Ch 1	
02	9/1/2013 to 9/7/2013	Transaction Processing, ERP, Ch 2 – **Meet on Wed**	
03	9/8/2013 to 9/14/2013	Systems Documentation, Data Flow Diagrams, Ch 3	Visio (Individual)
04	9/15/2013 - 9/21/2013	Document Flowcharts, Ch 3	
05	9/22/2013 - 9/28/2013	Relational Databases, SQL, Normalization, Ch 4	
06	9/29/2013 - 10/5/2013	Fraud, Ch 5 & 6	Well-Designed Database (Individual)
07	10/6/2013 - 10/12/2013	Exam 1 covers weeks 01 through 06	
08	10/13/2013 - 10/19/2013	Internal Controls, Risk Management, Ch 7	Fraud Triangle (Team)
09	10/20/2013 - 10/26/2013	Information Security, Ch 8	
10	10/27/2013 - 11/2/2013	Information Systems Controls, Ch 9 & 10	Cybersecurity Simulation (Individual)
11	11/3/2013 - 11/9/2013	SharePoint Classes - **Meet both Mon and Wed**	
12	11/10/2013 - 11/16/2013	The Revenue Cycle, Ch 12	NetSuite cloud-based ERP (Individual)
13	11/17/2013 - 11/23/2013	The Expenditure Cycle, Ch 13	
	Thanksgiving Break		
14	12/1/2013 - 12/7/2013	Business Analytics	
15	12/8/2013 - 12/14/2013	XBRL	SharePoint (Individual)
16	12/15/2013 - 12/21/2013	Final Exams	

Course Textbook

- **Accounting Information Systems, 12th Edition**. Marshall B. Romney and Paul John Steinbart. 2012 available to buy at IU Bookstore and http://www.mypearsonstore.com ISBN: 978-0-13-255262-2 Recommended Price: $255.00
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  This book is also available in eTextbook format from http://site.chegg.com and http://www.coursemart.com for $187.00
  OR
  This book is available to rent/buy from http://bigwords.com
  OR
  A copy of this book is placed on reserve in the KSOB/SPEA library
- Student Companion Website:
  http://wps.prenhall.com/bp_romney_ais_12/182/46645/11941370.cw/index.html
- Other handouts, readings, additional cases, etc. will be directly downloadable from our LMS or distributed in class.

Learning Management System (LMS)

Oncourse CL (http://oncourse.iu.edu/) is used to facilitate the communication between you and me in this course. I have consolidated all my classes into one course site. All my A337 and S400 students from all my sections will use the same site. Use the **Calendar** and **Assignments** tools to view the course schedule, assignments, and due dates. Use the **Grades** tool to view your scores. The course calendar will be updated periodically since some of the daily activities may change as the semester progresses.

Class Routine

To simulate a real world environment, on the first day of class, I will assign you to a team of 4 – 6 members. This will be a permanent team assignment for the whole semester. A large portion of the class will be team oriented. Get to know your team members. It is my hope that you will become friends and partners in learning. Participation and team spirit will be important for your learning experiences, both in this class and your future career. You will count on your team in this class, and they will count on you. Your success is the team's success. Your team members will evaluate your participation in the team exercises throughout the semester. Be a "team player".

This class will meet **once** a week (on Mondays) for one hour and fifteen minutes. There will be two exceptions: (1) Because September 2nd is Labor Day, we will meet on Wednesday September 4th. (2) During the week of November 4th to 8th we will meet **both** Monday and Wednesday at the regular scheduled times and location. When you arrive for each class, you will be given an individual quiz over the pre-class assignment. You will then work with your team to complete a team quiz which will be similar to your individual quiz. Both quizzes will be closed book, closed notes.

I will not "lecture" on any of the assigned material. Watch this video to see what we will **not** do in this class. Class time will instead be spent collaborating with your team on exercises putting into practice what you have learned prior to class. The team exercises are problems and cases where you will discuss alternative solutions and make

recommendations. These exercises are designed to help you develop the problem-solving and collaboration skills that will be useful to you as a business person. The team exercises require that you do all the pre-class assignments and come prepared to discuss the material and its applications. You should bring your textbook, notes, and any other material to assist you with the exercises. I want the exercises to be interesting, challenging, productive, and enjoyable. Bring your personality and imagination to class and be creative. Remember, in most cases there will not be a right answer to the exercises. What you are working for are good answers.

Since our class will meet only once a week, most of your learning will take place outside of the classroom. **Be prepared to spend up to 7 hours outside of class each week doing the pre-class assignments. You will be responsible and accountable for your own learning.**

Here is the format of a typical week:
1. Pre-Class:
    a. Individual Pre-Class Assignment (Readings, videos, podcasts, etc.)
    b. Homework Assignment (Not every week.)
2. In-Class:
    a. Individual In-Class Quiz (Taken at the beginning of class.)
    b. Team In-Class Quiz (Taken after the individual quiz with immediate feedback on your answers.)
    c. Discussion of Quiz
    d. Team In-Class Exercises (Cases and problems with written team solutions and recommendations submitted at the end of class.)
    e. Discussion of Team In-Class Exercises.

Grading

Assignments	Points	Weight
Individual In-Class Quizzes	5 pts @, lowest score dropped	10%
1 In-Class Exams	60 pts	40%
1 Comprehensive Final Exam	80 pts	
Homework Assignments *(There is one team homework assignment. All the rest should be completed by each student as an individual.)*	60	20%
Team In-Class Quizzes	5 pts @, lowest score dropped	10%
Team In-Class Exercises	10 pts @, lowest score dropped	10%
Team Peer Evaluations	2 evals at 5 pts @	10%
Extra Credit	One activity	5 points added to final exam score
TOTAL		**100%**

Your final grade will be determined by the following percentages												
A+	A	A-	B+	B	B-	C+	C	C-	D+	D	D-	F
97%	93%	90%	87%	83%	80%	77%	73%	70%	67%	63%	60%	Below 60%

Your final grade will be determined by adding individual scores in each group and weighting the group scores. Rounding will take place in the last step of the process and will be made to the nearest percent (hundredths place). Your final grade will be determined using the above cutoff table. For example if your final weighted score is .894 you will earn a B+, and if your final weighted score is .895 you will earn an A-.

QUIZZES

Individual In-Class Quizzes provide you with the opportunity to demonstrate that you have completed and understand the pre-class assignments. You will take one individual quiz every week except during exam week. The individual quizzes will be taken at the beginning of class. If you are late for class, you will **not** be able to make up the quiz. There will be **no make-up for quizzes.** I understand that there will be times that you may not be able to attend class due to legitimate reasons such as illness, job interviews, and school-sponsored events. For this reason, your lowest individual quiz score will be dropped at the end of the semester. If you feel that you may have excessive absences or late arrivals, please discuss this with me at the beginning of the semester.

Team In-Class Quizzes will be taken after the individual quiz. These quizzes will usually be very similar to the individual quizzes. You will discuss the questions with your team members and decide your team answers. There will be one team quiz score, and each team member will receive this same team quiz score. If you are absent from class, you will not receive a team quiz score for that class period. For similar reasons as stated above, your lowest team quiz score will be dropped at the end of the semester.

EXAMS

The exams are designed to test your knowledge of all course materials including pre-class assignments, homework, and team exercises **whether or not we discuss them in class**. There will be one exam and one comprehensive final exam. They will be closed-notes and closed-book without the use of a calculator or any other electronic device. The exams will be multiple-choice, fill in the blank, true/false, and problem exercises. Make-up exams will be given only in extraordinary circumstances. If you expect to miss an exam, please discuss this with me **before** the scheduled exam date. I will require written documentation, such as a letter from a doctor, coach, another instructor, obituary, etc. before you can make up the exam.

HOMEWORK

Homework assignments are meant to demonstrate your understanding and application of technology and course concepts. Homework must be uploaded before midnight on the due date (Sunday nights). Homework that is paper-based will be due at the beginning of class. Late homework will not be accepted. All homework, with one exception, will be an individual assignment. For all individual homework assignments **do not copy another person's homework or loan your homework to a classmate. Your work should be your own.**

Graded Homework	Points	Responsibility	Due Date
Communicating with Visio	5	Individual	Sept 8, 11:59 pm
Well-designed Database	10	Individual	Sept 29, 11:59 pm
Fraud Triangle	10	Team	Oct 13, 11:59 pm
Cybersecurity Simulation	10	Individual	Oct 27, 11:59 pm
Building a Business with NetSuite	15	Individual	Nov 11 at beginning of class
SharePoint	10	Individual	Dec 8, 11:59 pm
TOTAL	**60**		

TEAM IN-CLASS EXERCISES

Upon arrival to class, you will sit with your team members. Feel free to move chairs and desks, if possible. After your individual and team quizzes, your team will be given exercises, problems, and cases, along with related questions. You will use your knowledge from the pre-class assignment to discuss and agree upon solutions and recommendations. Your solutions will be turned in to me at the end of the class. The quality of your answers will determine your score for the in-class exercise. If you are absent from class, you will not receive a team exercise score for that class period. Similar to team in-class quizzes, your lowest team in-class exercise score will be dropped at the end of the semester.

PEER EVALUATIONS

Several times during the semester, you will complete a peer evaluation of each member on your team. You will evaluate each other on your contributions such as individual preparation for team work, reliable class attendance, positive contributions to team discussions, valuing and encouraging input from fellow team members, etc.

EXTRA CREDIT

Learning a completely new technology can be fun. UITS provides many instructor-led workshops at no cost to students. Attend **one** workshop on a technology that you have **not** learned so far in your classes and you will receive extra credit.   MS Word, Excel, PowerPoint, and Access don't count.   Possible topics include SQL data retrieval, OneNote, SAS, MS Project, SPSS, Adobe Premiere, Dreamweaver, Flash, Photoshop, Digital Video Publishing, InDesign, Perl, Python, XML, Linux, Windows Server, SharePoint, HTML5, XHTML, SharePoint, User-Centered Web Design, etc. All you need to provide to me is a signed form from the UITS instructor proving that you attended the class during this semester. Sorry, extra credit will not be given for webinars, videos, and self-paced learning classes. Go to this URL for more information about UITS training: http://ittraining.iu.edu/

Technology Failure

You are at the mercy of technology, and all technology is fallible. Keep backup copies of everything you submit to me. Ultimately your work is your responsibility. You can take actions to prevent the technology from ever being a problem. In general, **I will not accept technology failure as an excuse for late or missing work.** For your own sake, I recommend that you

- Be prepared for (even expect) minor technology problems.
- Submit your work early.
- Double-check your submissions before the due date.

Grade Appeals

I want you to get the grade that you deserve. Challenges to the grading of individual and team activities will be considered if an appeal is submitted within **one week** after the graded item is available to the class. You must provide a written explanation justifying the re-evaluation request. If a written appeal is not made within the seven day period, no grade re-evaluation will take place.

Your Expectations of Me

- **Education**: You can expect me to come to class prepared to help and challenge you to learn the material in this course. I want to change the way you critically think and act. I will teach you concepts that will help you acquire more knowledge and make the best decisions.
- **Relevance**: You can expect me to show you how this course is relevant and valid to your education and to your career. When I am contacted by former students letting me know how useful the course has been in a later course or career, I have further proof of this courses' value. I believe this course can be beneficial to all. So much so, I believe there are topics in this course (particularly internal controls) that should be learned by all business majors. Internal controls are not just an accounting responsibility, they are a business responsibility.
- **Accessibility**: You can expect me to arrive to class on time and be accessible to answer your questions. I will be in my office during office hours, and I will be available to meet with you by appointment. I will try to answer your emails and grade your assignments in a timely manner. I will be glad to review quizzes and exams with you after you have taken them in order to help your understanding of course content.
- **Fairness**: You can expect me to be fair in assigning grades to every student's work. I will be no more lenient or hard on any one individual's efforts. I will give each student the grade that he/she has earned, as opposed to the grade he/she wants.
- **Growth**: While I have substantial experience, knowledge, and expertise with AIS, I readily admit that I am not perfect as a teacher. I strive for perfection hoping to achieve excellence. Teaching is not a science; it is an art. I earnestly strive to evolve and grow every day of my career to be a better "artist". If you have a question with concepts in this course or how you have been graded, please discuss this with me. I am continually reassessing what I teach, how I teach, and how I evaluate student performance.

My Expectations of You

- **Preparation:** You are expected to have read and studied the assigned materials and completed the homework problems before coming to class. I will not lecture or repeat anything from your assignments during class. Class time will be devoted to discussing and practicing what you should have read prior to coming to class. Our discussion should not be an introduction to the topic. You should have studied the topic prior to the class and you should be prepared to discuss and ask questions in the spirit of enhancing your education.
- **Professionalism:** Professionalism is an expected and required part of your education and career. You are expected to be respectful during class, to other students, any guests, and to me. Examples of unprofessional behavior include: arriving late to class or leaving early, using the internet, emailing or texting during class, and disruptively talking during class.

- **Entrepreneurship:** A high level of individual motivation and initiative is expected. Be creative. In addition to the course readings, use online resources extensively and be prepared to discuss issues in class. Both individual and team learning assignments require a certain amount of self-guided research, experimentation, and most of all, an entrepreneurial attitude.
- **Flexibility:** The schedule for this course will occasionally change. We are trying new ways of learning and new technologies this year. This is a challenging course that will evolve over the semester. Your flexibility and cooperation as the course develops through the semester will be greatly appreciated.
- **Attendance:** Class attendance is expected, and your attendance will be recorded. Class sessions are important and classroom discussions will play a valuable role in your learning. By missing a class or arriving late to class, you will probably miss out on a number of insights from that class. Regardless of the circumstances, you are still responsible for the material covered, and you should make arrangements with fellow classmates to get class information and materials.

Accommodations for Students with Special Needs

Any student in this class who has a documented visual or physical impairment, learning disability, or any other disability covered by the University's Office of Disability Services for Students should contact me during the first week of class. I will be glad to discuss and arrange any instructional accommodations that may be necessary. Students who would like to serve as volunteer tutors, readers, or note takes for students needing special assistance are encouraged to contact me during the first week of class.

Electronic Proctoring

Portions of this course may be subject to electronic proctoring. Video cameras may be used to monitor the room during student assessment activities, including but not limited to, exams, tests, and quizzes. Video recordings may be used to investigate or support disciplinary action. All access to and use of video equipment and recordings will follow applicable IU policies.

Withdrawal Policy

No exceptions will be made to the policies of the University with regard to dropping or withdrawing from this course during the semester. This policy applies to **ALL** students enrolled in any Kelley School of Business course. The last day to withdraw with an automatic "W" is on the class schedule.

Academic Integrity

I look to you to be an enforcer or truth and honesty. As a business person, some day you will have the keys to the kingdom, data, and information. You will be responsible for the world that you will live in. The Kelley School of Business Honor Code (http://kelley.iu.edu/Ugrad/Academics/HonorCode/page39065.html) provides an opportunity for all students to actively shape their behaviors, values, and lifestyles. This document proclaims a commitment to ethical principles and fair academic competition and unifies students by a set of values that holds honesty and integrity to the highest standards. You are expected to abide by the Kelley School of Business Honor Code in this course.

Any student who gives or receives aid on any exam, quiz, or homework will be deemed to have committed an act of academic dishonesty and will earn an F on the grading tool. Dishonesty and cheating in this course will be prosecuted vigorously and can result in penalties of an F in the course and ultimately dismissal from Indiana University. All cases will be referred to the IU Dean of Students and the Kelley School of Business Associate Dean to be part of the student's record. You are encouraged to report any cheating incident to me and the appropriate officials in the Kelley School of Business.

Instructor Bio – Jordan Barlow

Jordan is an associate instructor in the Operations and Decision Technologies Department of the Kelley School of Business. He has a BS and MISM degrees in information systems from Brigham Young University, and is working toward a PhD in Management Information Systems from Indiana University's Kelley School of Business. Prior to teaching at IU, Jordan has worked for Squire & Co as an accounting and information systems consultant, and for the LDS Church's Missionary Training Center as the supervisor of IT training. Jordan currently lives in Bloomington with his wife Kayleen and their two children.

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APPENDIX
Undergraduate Program Learning Goals

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Learning Goal 1: An Integrative Point of View
Graduates of the Kelley School of Business Undergraduate Program will be able to evaluate and make business decisions from an integrative point of view, one that reflects an understanding of mutually interdependent relationships among competitive and environmental conditions, organizational resources, and the major functional areas of a business enterprise.

Learning Goal 2: Ethical Reasoning
Graduates of the Kelley School of Business Undergraduate Program will be able to recognize ethical issues, demonstrate familiarity with alternative frameworks for ethical reasoning, and discern tradeoffs and implications of employing different ethical frames of reference when making business decisions.

Learning Goals 3: Critical Thinking & Decision Making
Graduates of the Kelley School of Business Undergraduate Program will be able to use a variety of research methodologies to identify and critically evaluate implications of business decisions for organizational stakeholders (e.g., customers, colleagues, employees, stockholders, suppliers, foreign governments, communities, cultures, regulatory agencies) and the natural environment.

Learning Goal 4: Communication
Graduates of the Kelley School of Business Undergraduate Program will be able to communicate effectively in a wide variety of business settings (e.g., live, virtual, synchronous and asynchronous), employing multiple mediums of communications (e.g., written, oral and visual).

Learning Goal 5: Quantitative Analysis and Modeling
Graduates of the Kelley School of Business Undergraduate Program will be able systematically apply tools of quantitative analysis and modeling to make recommendations and business decisions.

Learning Goals 6: Team Membership & Leadership
Graduates of the Kelley School of Business Undergraduate Program will be able to collaborate productively with others, functioning effectively as both members and leaders of teams.

Learning Goal 7: Respect, Inclusiveness & Valuing People
Graduates of the Kelley School of Business Undergraduate Program will be able to create and sustain personal and work environments that are respectful and inclusive, valuing the contributions of all persons.

Learning Goal 8: Personal and Professional Development
Graduates of the Kelley School of Business Undergraduate Program will be prepared to become the "authors" of their own futures, make informed and deliberate choices about personal and professional development, assume responsibility for their decisions, take pride in excellence, contribute to community, and demonstrate college-level mastery of the skills needed for pursuing and managing a career as a business professional.

Learning Goal 9: Global Awareness
Graduates of the Kelley School of Business Undergraduate Program will be conversant with major economic, social, political, and technological trends and conditions influencing foreign investment and development of the global economy and demonstrate an understanding of the cultural, interpersonal and analytical competencies required for engaging in global business activities.

Learning Goal 10: Innovation and Creativity
Graduates of the Kelley School of Business Undergraduate Program will know how to respond to the need for innovation or creativity by engaging in ongoing learning, broadening their points of view, exploring cross-contextual links, and consulting with others.