

GSA 544
Advanced Enterprise Wide Business Processes for Accounting
California Polytechnic State University, San Luis Obispo
Orfalea College of Business
Winter 2014

Tuesday/Thursday 2:10 p.m. – 4:00 p.m.

Classroom: Business 307

Instructor

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Office Hours: Tuesdays/Thursdays 12:30 – 2:00

Course Description

Prerequisite: OCOB graduate standing or approval from the Associate Dean.

Course Catalog Description

Study of various transactions in order to understand the underlying business processes and information flows between various business units, in order for a transaction to occur and be properly reported, and the information determined that is critical for the information system to capture. Emphasis of role of information systems in controlling the authorization of transactions, access to information, access to assets, preparation of accounting records and reports.

Detailed Course Description

This is a course focusing on: 1) understanding and documenting key business processes, transactions and information flows using standard modeling techniques and Visio (system flowcharts, business process models, data flow diagrams, REA modeling), 2) understanding risk assessment and design of internal controls for information systems and data and information security, 3) understanding the trends and business and audit implications related to the Internet and electronic commerce, and 4) learning and applying fundamentals of business process reengineering and project management. Students will develop skills and knowledge in these topics through lectures, readings, case studies, assignments and activities performed in this class.

Learning Objectives

There are two *key learning objectives* associated with this class (LO 4.1):

1. Understand key business processes that support business organizations such as accounting, financial, supply chain, and human resource management.
2. Understand how to model business processes using data flow diagrams, process diagrams, and event diagrams in Visio.

Course Materials

Lecture Slides and Readings

- Lecture slides and readings will be available online through PolyLearn

(*** *There is no required textbook for the course.* ***)

Courseware

- MS Visio and MS Project will be required for some exercises/assignments. These programs will be available on the classroom workstations.

Evaluation & Grading

	%	Points	
Midterm Exam	30 %	150	
Final Exam	30 %	150	
Team Assignments: A. System Flowchart/BPD Modeling Case (30 points) B. Sales Order Processing and Internal Control Case (30 points) C. REA Modeling Case (10 points) D. Project Plan (30 points)	20 %	100	5 students/team; students form teams of their choosing; for each assignment, all students on a team will receive the same grade.
Homework Exercises	10 %	50	There will be 10 homework exercises. Each exercise counts 5 points for completing the exercise, to a maximum of 45 points total. <i>In other words, you may miss one exercise without a penalty.</i>
Class Participation and In-class Activities (Hands-on/Applied)	10 %	50	
<i>Total</i>	100%	500	

Final Grade

The final course grade will be based on performance on exams and team assignments, and completion of homework exercises and in-class activities/level of participation in class discussions (based on the weights indicated). Final grades will be based on the following distribution:

A: 94 - 100	B+: 87 – 89	C+: 77 – 79	D+: 67 – 69	F: Below 60
A-: 90-93	B: 83 – 86	C: 73 – 76	D: 63 – 66	
	B-: 80 – 82	C-: 70 – 72	D-: 60 – 62	

- The following is a description of letter grades and their significance that will be applied in this course:
 - A:** Outstanding (student's performance is genuinely excellent)
 - B:** Very Good (student's performance is clearly commendable but not necessarily outstanding)
 - C:** Good (student's performance meets every course requirement and is acceptable or good, though not distinguished)
 - D:** Below Average (student's performance fails to meet course objectives and standards)
 - F:** Failure (student's performance is unacceptable)

Course Policies

Attendance Policy

You are expected to attend every class, on time. No absences of any nature will be construed as relieving you from the responsibility for the completion of all work assigned. If a class is missed it is the student's responsibility to obtain assignments, handouts, class notes, etc. (class notes should be obtained from fellow students).

Unexcused absences from exams will result in a score of 0 for that test. Make-up exams will not be issued (the exception is for an extreme, verifiable emergency). The exam must be taken on the assigned day at the assigned time. Absolutely no exceptions.

If you have a legitimate reason for missing class (e.g., a verifiable illness or death in the family), please let me know IN ADVANCE. Try to schedule job interviews during a time other than class time.

Classroom Conduct

You are expected to be punctual and prepared for every class. You will be considerate of other students and the instructor, which includes not speaking when someone else (another student or the instructor) is speaking to the class.

Cell Phones

You may not use your cell phone in class. This goes for texting as well.

Computer Use

During class you are to use the computers ONLY for the material being covered in class.

Ethics/Academic Honor Code

By accepting admission to Cal Poly, you made a commitment to understand, support, and abide by the university's honor code and the student computing policy without compromise or exception. Any and all violations of this code will immediately be sent to the judicial board. Any plagiarism or cheating will result in an automatic failure (F) for the course.

Grading

If a mistake in grading occurs you must see me about it immediately. For ALL graded assignments, including exams, you have ONE WEEK after the grades are distributed to discuss grading issues with me. If you do not address these issues within ONE WEEK of receiving the grade, there will be no modifications to the grade, even if it works in your favor.

Policy – Late Assignments

Late assignments (homework exercises and team project deliverables) will receive a zero if not submitted the beginning of class on the due date.

Students with Disabilities

Students with disabilities are encouraged to contact the instructor during office hours to discuss their disability related needs. Use of Disability Resource Center services, including testing accommodations, requires prior authorization by the DRC and compliance with approved procedures.

Class Schedule

<i>Date</i>	<i>Topics</i>	<i>Readings/ Assignments</i>	<i>Applied & Hands-On Activities</i>
MODULE 1: Business Processes, Business Process Design/Reengineering System Flowcharts and Business Process Diagrams			
<i>Class #1:</i> Tues., Jan. 7	Course Introduction Approaches to Modeling Business Processes, Transactions and Information Flows System Flowcharts	Readings: • Syllabus • <i>Reading on System Flowcharts (to be determined)</i> Assignment (individual): Complete the CPA Exam Status Survey (link in the News Forum section in PolyLearn)	Practice Question Set #1 System Flowcharts Exercise; Drawing System Flowcharts in Visio (Start Exercise #1)
<i>Class #2:</i> Thurs., Jan. 9	Business Processes Overview Business Process Reengineering (BPR) Business Process Diagrams	Readings: • <i>Reading on Business Process Reengineering (to be determined)</i> • <i>Reading on Business Process Diagrams (to be determined)</i> Assignment (individual): • Exercise #1 – System Flowchart	Practice Question Set #2 Business Process Diagram Exercise; Drawing Process Diagrams in Visio
<i>Class #3:</i> Tues., Jan. 14	BPR Case Study Reports CPA Exam Topics: Business Processes and Business Process Reengineering (BPR)	Assignment (individual): • Exercise #2 – BPR Case Study Report Team Membership – any changes this quarter	Team work session – begin Assignment A System Flowchart/BPD Modeling Case
MODULE 2: Transaction Processing & Internal Controls; Data Flow Diagrams (DFDs)			
<i>Class #4:</i> Thurs., Jan. 16	Transaction Processing Overview CPA Exam Topics: Organizational Needs Assessment (Data Capture, Processing, Reporting, Role of IT in Business Strategy)	Readings: • <i>Reading on Transaction Processing (to be determined)</i> Assignment (individual): • Exercise #3 – Business Process Diagram	Team work session – continue work on Assignment A System Flowchart/BPD Modeling Case
Tues., Jan. 21	*** NO CLASS *** (University following a Monday class schedule today.)		
<i>Class #5:</i> Thurs., Jan. 23	Internal Controls/Frameworks Control and Accounting Information Systems CPA Exam Topics: Systems Design and Other Elements – Part 1 (Operational effectiveness, segregation of duties, policies) Intro – Data Flow Diagrams	Readings: • <i>Reading on Data Flow Diagramming (to be determined)</i> Assignment: • (team) Team Assignment A – Flowchart/BPD Modeling Case	Data Flow Diagramming Exercise (single-level); Drawing DFDs in Visio

Class #6: Tues., Jan. 28	CPA Exam Topics: IS Controls - Information Security IS Controls – Confidentiality and Privacy Multi-level DFDs	Assignment (individual): • Exercise #4 – DFD – single level	Data Flow Diagramming Exercise (multi-level)
Class #7: Thurs., Jan. 30	IS Controls – Processing Integrity and Availability CPA Exam Topics: System Design and Other Elements – Part 2 (IT control objectives, role of technology systems in control monitoring)	Assignment (individual): • Exercise #5 – DFDs – multi-level	Team work session – begin Assignment B Sales Order Processing and Internal Controls
Class #8: Tues., Feb. 4	Determining the Effect of IT on the Effectiveness of an Entity’s Internal Control	Assignment (team): Team Assignment B – Sales Order Processing and Internal Controls Case	
Class #9: Thurs. Feb. 6	MIDTERM EXAM		
MODULE 3: Risks & Security; REA Models; UML; Project Planning			
Class #10: Tues., Feb. 11	CPA Exam Topics: Identification of Key Risks Associated with General Control in a Financial IT Environment, including Change Management, Backup/Recovery, and Network Access (e.g., administrative rights) REA Models	Readings: • <i>Reading on REA Models (to be determined)</i>	REA Modeling Exercise & Visio
Class #11: Thurs., Feb. 13	CPA Exam Topics: Types of Information System & Technology Risks; Disaster Recovery and Business Continuity Overview of UML	Readings: • <i>Reading on UML Models (to be determined)</i> Assignment (individual): Exercise #6 – REA Model	Team work session – begin Assignment C REA Modeling Case
Class #12: Tues., Feb. 18	CPA Exam Topics: Identification of Key Risks Associated With Application Functionality That Supports Financial Transaction Cycles Project Management: Project Scope Statements & Work Breakdown Structure	Readings: • <i>Reading on Project Scope Statements & WBS (to be determined)</i> Assignment (team): Assignment C - REA Modeling Case	Work Breakdown Structure (WBS) Exercise
Class #13: Thurs., Feb. 20	CPA Exam Topics: Security (Technology and Security Management Features; Policies) Project Management: Activity Sequencing	Readings: • <i>Reading on Activity Sequencing (to be determined)</i> Assignment (individual): Exercise #7 – WBS	Activity Sequencing Exercise
Class #14: Tues., Feb. 25	CPA Exam Topics: Internet – Implications for Business (Electronic Commerce; Roles of Internet Evolution on Business Operations and Organization Cultures) Project Management: Project Networks/Critical Path	Readings: • <i>Reading on Project Networks/Critical Path (to be determined)</i>	Project Network/Critical Path Exercise

Class #15: Thurs., Feb. 27	CPA Exam Topics: Internet – Roles of Project Managers, Project Members, and Oversight of Steering Groups Project Management: Resource Leveling; Earned Value	Readings: • <i>Reading on Resource Leveling & Earned Value (to be determined)</i> Assignment (individual): Exercise #8 – Project Network/Critical Path	Earned Value Exercise
Class #16: Tues., Mar. 4	CPA Exam Topics: Project Planning, Implementation, Monitoring Project Management Software – MS Project	Readings: • <i>To be determined</i> Assignment (individual): Exercise #9 – Earned Value	MS Project Exercise
Class #17: Thurs., Mar. 6	CPA Exam Topics: Project Risks, Including Resource, Scope, Cost and Deliverables Project Risk Management	Readings: • <i>To be determined</i> Assignment (individual): Exercise #10 – MS Project	Risk Management Exercise
Class #18: Tues., Mar. 11	CPA Exam Topics: Computer Assisted Audit Techniques (CAATs), including Data Query, Extraction, and Analysis Agile Project Management Approaches Student Evaluations	Readings: • <i>To be determined</i> Assignment (individual): Exercise #11 – Agile Project Management Approaches	
Class #19: Thurs., Mar. 13	Course Wrapup Course Feedback – Plus/Delta	Assignment (team): Assignment D – Project Plan	
Thurs., Mar. 20 4:10 – 7:00 p.m.	*** FINAL EXAM ***		

(This Syllabus Provides a General Plan for the Course; Deviations May Be Necessary.)