The UNIVERSITY OF ALBERTA
SCHOOL OF BUSINESS
ACCTG/MIS 437–Accounting Information Systems, Fall 2016

Instructor: Yonghua Ji (I like to be simply called by Ji, pronounced as "Gee")

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Office hour: Tuesday and Thursday 10:30am-11:30am, and by appointment

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Announcements, notes, and assignment will be posted on the uLearn system (URL: https://ulearn.ualberta.ca). Please check the uLearn system frequently for announcements and take necessary actions.

Text and Course Materials

- *Accounting Information Systems*, Cheryl Dunn, 4th Edition, McGraw-Hill, 2012. Available for order as eBook at http://create.mcgraw-hill.com/shop/.
  - First select country Canada; Then search book title "Accounting Information Systems" which should be for use at University of Alberta.
- Supplementary resource materials at the course website with articles, note, exercises, etc.

Course Objectives

Accounting information systems (AIS) generally lie at the heart of enterprise information systems within organizations. As a result, an understanding of AIS is crucial to successful management, auditing and/or information systems development in today's fast changing business environment.

This course incorporates the Learning Goals of the Bachelor of Commerce Program, in particular Critical Thinking, and Quantitative Skills. This course provides a basis for designing and using AIS to gather and disseminate information about enterprise business processes. We will

- Understand the operational and information functions of major business processes and their corresponding AIS components (e.g., account receivable, account payable) and how those processes interact with one another.
- Document transaction cycles and business processes; Construct ER diagrams using Resources-Events-Agents (REA) paradigm.
- Convert a conceptual REA model into a logical relational database (RDB) model and then into a physical database implementation.
- Gain a reasonable proficiency with an actual AIS- Intuit QuickBooks, an accounting software package targeting at small- to medium- businesses.
- Introduce internal control concepts related to manage business processes and accounting information systems.
- Introduce XBRL (eXtensible Business Reporting Language) technology for financial statement reporting

Format

The course will consist of lectures, computer laboratory experience, and individual assignments. The computer laboratory components will be integrated and complement the lectures by focusing on producing, tagging and examining accounting information.

Pre-requisites

ACCTG 311, 322 and MIS 311. Credit may be granted for only one of ACCTG 437 or MIS 437

Grading Scheme and Weighting

Individual Projects	
1-Business Process Modeling	15%
2-Accounting Information Processing using Intuit QuickBooks	15%
3- AIS Auditing with Generalized Audit Software	12%
Quizzes	
1-Cardinality	3%
2-Query	5%
Final Exam	50%
Total	100%

Project 1 - Business Process Modeling

The objective of this project is to gain hand-on modeling experience for understanding business processes and the data to support those processes. You will identify key events that underlie business processes, resources that are used, internal and external agents who are involved. Such experience will be valuable whether firms seek to improve their existing processes or install an ERP package.

Project 2 - Accounting Information Processing using Intuit QuickBooks

The objective of this project is to expose you to an actual accounting information system. You, whether as future accountants, managers, or entrepreneurs, will gain appreciation of the complexities and features of accounting information systems that you will encounter in practice.

Project 3 - AIS Auditing with Generalized Audit Software

The objective of this project is to identify possible control weaknesses in a typical accounting information system and use a mainstream computer audit tool, to review the reliability and integrity of accounting and operational information in order to meet business and regulatory objectives.

Final Exam

Final exam is closed-book and closed-note. Absence from the exam will be treated as a zero unless official evidence of illness or family crisis is provided within one week of the missed exam and is documented to the satisfaction of the Undergraduate Office. Students who miss the final exam must apply through the Undergraduate Office for a deferred final exam.

Late assignments will be docked 25% per day (or part thereof) late. Any assignment more than two days late will be given a zero grade. Under normal circumstances, project assignments will be marked within a week.

Pre-booked lab times will be available for you to work on projects in Bus B24 and B28. You have priority during the scheduled times (Check postings outside the lab for confirmation).

Cheating and Plagiarism

The University of Alberta is committed to the highest standards of academic integrity and honesty. Students are expected to be familiar with these standards regarding academic honesty and to uphold the policies of the University in this respect. Students are particularly urged to familiarize themselves with the provisions of the Code of Student Behavior (online at http://goo.gl/L5nWIF) and avoid any behavior which could potentially result in suspicions of cheating, plagiarism, misrepresentation of facts and/or participation in an offence. Academic dishonesty is a serious offence and can result in suspension or expulsion from the University.

Tentative Schedule (Subject to Change; Last Updated: August 15, 2016)

Week	Date	Topic	Required Reading/Assignment
1	Sep-01 (Thu)	Course Introduction	Chapter 1
Part 1. REA Modeling of Accounting Information Systems			
1	Sep-06 (Tue)	Representation and Patterns	Chapter 2
2	Sep-08 (Thu)	Value System and Value Chain Modeling	Chapter 2
	Sep-13 (Tue)	Task Level Modeling	Chapter 3
3	Sep-15 (Thu)	Task Level Modeling	Chapter 3
	Sep-20 (Tue)	Enterprise Systems Risks and Controls	Chapter 4
4	Sep-22 (Thu)	Relational Database Design	Chapter 5
	Sep-27 (Tue)	Business Process Modeling	Chapter 6
5	Sep-29 (Thu)	Business Process Modeling	Chapter 6;
	Oct-04 (Tue)	REA View Integration	Chapter 7; **Quiz 1; Project 1 Assigned**
Part 2. Accounting Information Systems In Action			
6	Oct-06 (Thu)	Information Retrieval from RDB	Chapters 8 & 9
	Oct-11 (Tue)	**Accounting System for Small Business - Lab**	Lab Notes;
7	Oct-13 (Thu)	Information Retrieval in Business Cycles - Revenue	Chapters 10 & 11;
	Oct-18 (Tue)	**Accounting System for Small Business - Lab**	Lab Notes; **Project 1 Due**
8	Oct-20 (Thu)	Information Retrieval in Business Cycles - Expense	Chapters 10 & 11;
	Oct-25 (Tue)	**Accounting System for Small Business - Lab**	Lab Notes; **Project 2 Assigned**
9	Oct-27 (Thu)	Information Retrieval in Business Cycles - Integrated Advanced REA Modeling Concepts & Conversion Cycle	Chapters 12 & 13
	Nov-01 (Tue)	**Accounting System for Small Business - Lab**	Lab Notes
10	Nov-03 (Thu)	Summary on Business Process Modelling	**Quiz 2**
	Nov-08 (Tue)	*Fall Term reading week* (No Class)	
11	Nov-10 (Thu)	*Fall Term reading week* (No Class)	
	Nov-15 (Tue)	*INFORMS Annual Meeting* (No Class)	
12	Nov-17 (Thu)	Financial Reporting with XML & XBRL (I)	Lecture Notes;
	Nov-22 (Tue)	**Generalized Audit Software - Lab**	Lab Notes; **Project 3 Assigned**
13	Nov-24 (Thu)	Guest Lecture on IT-related Auditing	
	Nov-29 (Tue)	**Generalized Audit Software - Lab**	Lab Notes; **Project 2 Due**
14	Dec-01 (Thu)	Financial Reporting with XML & XBRL (II)	Lecture Notes;
	Dec-06 (Tue)	Final Review	**Project 3 Due;**
Final Exam, Cumulative			A1: Dec-13 (Tue) 2pm-4pm
			A2: Dec-14 (Wed) 2pm-4pm