

**Winter 2023 Course Syllabus
MOS 4472B Accounting Information Systems
In Person
Sections 001
Section 002**

1.

Course Information:

1.1 Class Location and Time:

<u>Section</u>	<u>Day</u>	<u>Time</u>	<u>Location</u>	<u>Instructor</u>
001	Monday	10:30 am – 1:30 pm	AHB-1B04	Joanna Andrejkow
002	Wednesday	10:30 am – 1:30 pm	AHB-2B02	Joanna Andrejkow

1.2 Contact Information:

<u>Instructor</u>	<u>Office</u>	<u>Office Hours</u>	<u>Phone</u>	<u>Email</u>
Joanna Andrejkow	SSC4092	By appointment	ext. 85804	jandrej@uwo.ca

1.3 Course Description:

This course focuses on the strategic context of the flow of accounting information from a systems perspective, specifically, the needs and responsibilities of accountants as users of technology. The impact of new technologies and emerging issues in accounting will be integrated throughout the course. Extra Information: 3 lecture hours. 0.5 course.

Antirequisite(s): N/A

Prerequisite(s): MOS 3361A/B, MOS 3370A/B, and enrolment in 4th year of BMOS.

1.4 Accessibility:

DAN Department of Management & Organizational Studies strives at all times to provide accessibility to all faculty, staff, students and visitors in a way that respects the dignity and independence of people with disabilities.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

More information about "Accessibility at Western" is available at: <http://accessibility.uwo.ca>

1.5 Land Acknowledgement:

We acknowledge that Western University is located on the traditional lands of the Anishinaabek, Haudenosaunee, Lūnaapéewak and Attawandaron peoples, on lands connected with the London Township and Sombra Treaties of 1796 and the Dish with One Spoon Covenant Wampum.

With this, we respect the longstanding relationships that Indigenous Nations have to this land, as they are the original caretakers. We acknowledge historical and ongoing injustices that Indigenous

Peoples (e.g. First Nations, Métis and Inuit) endure in Canada, and we accept responsibility as a public institution to contribute toward revealing and correcting miseducation as well as renewing respectful relationships with Indigenous communities through our teaching, research and community service.

<https://indigenous.uwo.ca/initiatives/docs/indigenous-land-acknowledgment.pdf>

1.6 Senate Regulations

Senate Regulations state, “unless you have either the requisites for this course or written special permission from your Dean to enroll in it, you will be removed from this course and it will be deleted from your record. This decision may not be appealed. You will receive no adjustment to your fees in the event that you are dropped from a course for failing to have the necessary prerequisites.”

This regulation is in regard to the COURSES required.

Students not in BMOS are permitted to enroll in up to 1.0 MOS courses, per the Academic Timetable. The requirement that states you must be in BMOS is lifted during registration on the priority lift dates as noted in the [Timetable](#).

2. Course Materials

Savage, A, Brannock D., and Foksinska A. Accounting Information Systems – Connecting Careers, Systems and Analytics, Wiley.

[Western Bookstore](#)

Some software used in this course might only run on a Windows platform. Students need to access a PC or find a way to install the software on their laptops.

3. Course Objectives and Format

The DAN Department of Management and Organizational Studies as a whole draws upon an evidence-based management approach. Evidence-based management is the systematic process of gathering evidence from multiple sources, critically appraising the evidence, and using that evidence in making and evaluating management decisions to improve organizational performance.

3.1 Course objectives

This course aims to provide students with an overall knowledge and understanding of accounting information systems and implications of their use in business. The course examines the application of accounting information systems particularly in supporting strategic and operational decision-making and operations. The course also covers information systems documentation techniques and how AIS are used to record and enable business processes and transaction processing.

3.2 Course format

This course will be delivered in-person.

Class time: The scheduled class time will be used by the course instructor in a variety of ways to support the student’s learning. Class time may consist of lectures, hands on application, problem solving, group work, and discussion. Class discussion is expected, so it is anticipated students are be prepared for class.

This is not a course to register in if you are seeking an easy credit. For many students, this course is a difficult one. The difficulty arises from a challenging subject matter as well as failing to devote enough time to the course content, including preparing for class, working through accounting

problems, and completing the weekly assignments. Students will find that there is likely to be a direct correlation between the number of accounting problems they prepare, the adequacy of their debrief of those problems, their attendance in class, their completion of the weekly assignments and their course grade

4. Learning Outcomes

Upon successful completion of this course, students will be able to:

1. Explain the role, purpose and importance of an accounting information system.
2. Understand what risk assessments are and how the impact accounting roles.
3. Apply common internal controls to accounting information systems.
4. Determine appropriate internal controls to reduce the risk in an organization.
5. Use the relationship between ethics and decision-making.
6. Model and diagram business systems and processes.
7. Understand the details of auditing and evaluating an AIS system.
8. Apply specifics in the above outcomes to business problems and processes, i.e. sales/collection and acquisition/payment.
9. Understand why IT in general is important to accounting and auditing.
10. Utilize data analytics techniques taught in class to solve business cases.

5. Evaluation

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course to receive a passing grade in this course. There are no exceptions to this. Extra assignments to improve grades will not be allowed. **Students MUST PASS the midterm and final exams in order to pass the course.**

Grades **will not be adjusted** on the basis of need. It is important for students to monitor their performance in the course. Remember: *You* are responsible for your grades in this course.

The DAN Department of Management and Organizational Studies has a grade policy which states that for courses in 4000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

<u>Component</u>	<u>Date</u>	<u>Grade Percentage</u>
Group Data Analytics Project	TBA	15%
In-class participation	Weekly	12%
Research Assignment	TBA	10%
Midterm Exam	2.5 hours	31%
Final Exam	During exam period (3 hours)	32%

5.1 Group Data Analytics Case Report and Presentation

The Group DA Project applies the DA techniques learned to an accounting case. This project will be graded on: (1) the quality and thoroughness of the analyses, (2) the visual appeal of Power BI dashboards, and (3) the appropriateness and novelty of the insights gained from the analyses. There are two components to the project (the report and the presentation) together worth 15% of the final grade:

The case assignment will be posted on OWL four (4) weeks prior to the due date.

Your report must be presented using the CPA Way method including:

1. Identify the key issues facing the decision maker and compose the problem statement.
2. Perform an internal and external analysis (SWOT, Porter's 5 forces, etc.)
3. Find and analyze the alternative courses of actions available to the decision maker. The analysis should be not only quantitative but also qualitative. You always need to look at the strategic and ethical implications of each alternative. Please remember that the solution that yields the highest profit is not always the best. *Your quantitative analysis will be performed in Power BI and needs to be included in your report.
4. Recommend a course of action to the decision maker and create an implementation plan for your recommendation. Specify particular milestones that the organization should reach at each phase of your recommendation.

The page limit for this report is six (6) double spaced pages plus an additional fifteen (15) pages of exhibits. Please incorporate your Power BI visualization into your exhibits.

The groups will present their case report in a 15-minute presentation during Week 12.

5.2 In-class Participation

Regular participation and attendance in this course are key factors to your success and the achievement of a high overall grade. As a future professional, it is critical for you to be comfortable with sharing your thoughts and opinions.

Please use this class as an opportunity to develop your ability to communicate effectively and be brave enough to share your thoughts and opinions. Our classroom is a safe and inclusive environment where everyone should feel accepted and respected. Furthermore, regular class participation will allow you to develop the following CPA enabling competencies: communicating, leading, and collaborating. Participation can take many forms such as:

- completing homework and research prior to class and discussing what you learned from these tasks
- answering the assignment questions/preparing for class/demonstrating preparedness in discussions
- relating current events linked to the material being discussed
- asking relevant questions or providing clarification of points and issues

Notes Regarding Participation

It is expected that you will arrive on time and be ready to work when you arrive. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.

It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviours, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, need to leave early, or will be absent from class.

5.3 Research Assignment

The Research Presentation will be on various topics related to new technologies, during weeks 7-9. You will work with a group of 4 to 5 students on this project.

The topics for presentations include :

- (1) Machine Learning and How It Transforms the Accounting Profession
- (2) XBRL, iXBRL and How They Transform Financial Reporting
- (3) Cloud Computing and its Security Implications
- (4) Internet of Things (IoT) and its Implications for the Accounting Profession
- (5) Blockchain Technology and its Implication for Audit
- (6) Cryptocurrency, Digital Assets, and Related Accounting Issues
- (7) Robotic Process Automation (RPA) and Its Usage in Accounting & Auditing

The dates of presentations are listed in the course schedule file on OWL. Before February 1st, the instructor will assign the topics/dates to the groups, after considering the groups' preferences.

All topics are included in the CPA competency map but most are not discussed in depth in the AIS textbook. All students, not just the presenting group, are expected to develop certain level of understanding of those new technologies and how they have impacted and/or will impact the accounting profession. About 15% of the final exam questions will be on those research presentations.

The presentations should be about 15 minutes of length, followed by a Q&A period. Groups should develop presentation materials on their own. Simply covering the material in the textbook is not sufficient for a "good" mark.

By 4pm the day before the presentation, the groups must also submit the following files to OWL-Assignments - Dropbox: (1) PowerPoint slides with notes, and (2) a research summary that includes a list of source materials and research findings you have incorporated into the presentation.

5.4 Examinations

The midterm and final exam may consist of a combination of multiple choice, short-answer questions, long-answer problems, case analysis and written responses. The midterm exam will be based on material covered in Weeks 1 to Week 6. The final exam will cover material in Weeks 1 – 12 with an emphasis on the materials covered in the weeks after the midterm. The exam will be scheduled during the final exam period. Detailed exam policy will be posted on OWL.

Students are responsible for material covered in the lectures, assigned chapters, and assigned problems. Exams will not be returned to students but may be reviewed by contacting the instructor.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 72% and 77% for all sections of a course taught by the same

instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

6. Lecture and Examination Schedule

See Schedule on OWL.

7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: http://www.uwo.ca/univsec/academic_policies/index.html.

Material covered in class will not always be the same as material covered in the textbook. These two sources should be viewed as complimentary and not redundant. As such, students who want to do well in this course are **strongly encouraged** to attend class on a regular basis. Please note that the professor will not be providing copies of class notes or overheads. Therefore, if a student misses a class, they should try to obtain this material from another student.

7.1 Respect

Please act respectfully towards the classroom, the Professor and your fellow students. Acting respectfully means arriving on time, turning off phones, avoiding private discussions during lectures, refraining from viewing non-course material on your laptops, and cleaning up after yourself. Acting respectfully provides a better learning experience for everyone.

Private in-class discussions are distracting to students and the Professor. If other students are distracting your attention from the material, you should ask them to be quiet. If you feel uncomfortable doing this (or the problem persists), please see the professor.

Late arrivals are also distracting. Students are expected to arrive on time for classes.

7.2 No Recording of Classes

Students are not permitted to record any portion of a class, audio or video, without the prior written permission of the professor.

7.3 No Photos

This course has a NO PHOTOS policy. Students are not permitted to take pictures of slides nor work done in class by the professor.

7.4 Copyright Notice

Lectures and course materials, including power point presentations, outlines, questions and solutions, assignments, and similar materials, are protected by copyright. The professor and publisher are the exclusive owners of copyright in those materials they create. You may take notes and make copies of course materials for your own educational use. You may **not** record lectures, reproduce (or allow others to reproduce), post or distribute lecture notes and other course materials publicly and/or for commercial purposes without the prior written consent of the professor.

8. Exam Policies

- Have student identification ready.
- Nothing is to be on/at one's desk during an exam, except your computer and any approved materials
- No other browsers or programs may be open while an exam is in progress.
- Do not wear baseball caps to exams

- Do not bring music players, cell phones, beepers, or other electronic devices to exams E-mail Policies

The following policies apply to all emails between students and the Professor. Please respect the fact that the Professor receives hundreds of emails from students and must deal with those emails in a fair and organized manner. Unacceptable emails will receive a reply saying only “Please see Email Policies on the course outline”.

9. E-mail Policies

9.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the Professor. The Professor will not respond to emails from non-uwo.ca addresses (e.g. hotmail.com, gmail.com, etc.).

9.2 Subject Line Must Include Course and Section Number

The subject line of emails must contain the name or number of the course, and the section number in which the student is enrolled. The Professor teaches different courses and sections and cannot properly respond to questions if they do not know which course or section you are enrolled in.

9.3 Acceptable Emails

- questions about the course content or materials
- asking to set up an appointment to ask questions or review an exam
- notification of illness or other special circumstances
- providing constructive comments or feedback about the course

9.4 Unacceptable Emails

- questions that may be answered on OWL or on this course syllabus
- asking when grades will be posted
- asking what grade a student received
- asking where or when an exam is scheduled or the material covered on an exam
- requests for grade increases, extra assignments, or reweighting of course components

10. Attendance

It is expected that students will attend all classes. The professor does not provide access to lecture notes. Students are encouraged to obtain missed lecture notes from a fellow student.

10.1 Short Absences.

If a student misses a class due to minor illness or other problems, it is the student’s responsibility to check the course outline for information regarding attendance requirements and to make sure they are not missing a test or exam. Students are responsible for covering any readings and arrange to borrow the missed class notes from a classmate.

10.2 Extended Absences.

If a student is absent for more than approximately two weeks, has not engaged sufficiently in the course, or if the student gets too far behind to catch up, the student should consider reducing their workload by dropping one or more courses. The Academic Counsellors can help the student to consider the alternatives. At the student’s request, they can also keep the student’s professors informed about their difficulties.

11. Grade Fairness

Fairness requires that all students be treated equally and be evaluated using the criteria set out in this course outline. The evaluation criteria are based on actual achievement and not on how hard a student has tried.

Claims by students of an excellent academic history, good attendance record, need to obtain or maintain a scholarship, desire to be admitted to Ivey or graduate school, or other personal issues, cannot be used to justify a higher grade in the course or a reweighting of course components. There is no extra work or assignments available for extra credit or to “make up” for a course component that was missed or performed poorly.

You, the student, are responsible for the grades earned.

12. Posting of Grades

Midterm exam grades will be posted on the OWL course site once the grades are available. Final exam grades and final course grades are not posted on the OWL course site but are available once they have been posted by the Registrar under “Academic Summary” at the Student Centre website.

13. University Policy Regarding Illness, Absence and Accommodation

13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/accommodation_medical%2015JUN.pdf

Students can download the Student Medical Certificate (SMC) here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf

13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf

Students needing access to Accessible Education should register here:

http://academicsupport.uwo.ca/accessible_education/index.html

13.3 Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the Western Multicultural Calendar.

13.4 Make Up Examinations

The student must write a make-up exam if the regularly scheduled exam is missed for reasons for which adequate documentation is received by the instructor (this documentation must be supplied by the Academic Counseling office).

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

14. University Policy on Cheating and Academic Misconduct

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf

Students are responsible for understanding the nature of and avoiding the occurrence of plagiarism and other academic offenses. Students are urged to read the section on Scholastic Offenses in the Academic Calendar.

Note that such offenses include plagiarism, cheating on an examination, submitting false or fraudulent assignments or credentials, impersonating a candidate, or submitting for credit in any course without the knowledge and approval of the instructor to whom it is submitted, any academic work for which credit has previously been obtained or is being sought in another course in the University or elsewhere. If you are in doubt about whether what you are doing is inappropriate, consult your instructor. A claim that "you didn't know it was wrong" will not be accepted as an excuse.

A copy of guidelines about how to avoid cheating can be obtained from the Office of the Ombudsperson, Room 3135 WSSB, (519) 661-3573, ombuds@uwo.ca.

Cheating on exams will not be tolerated; students are referred to the university policy on scholastic offenses. Looking at the test of another student, allowing another student to view your exam, or obtaining information about a test in advance are all examples of cheating.

Students found cheating will receive a zero (0%) on that exam. A number of safeguards will be employed to discourage cheating. For example, examination supervisors (proctors) of the tests may ask students to move to another seat during the exam, cover their paper, avert their eyes from other students' papers, remove baseball caps, etc. This is not meant as a personal affront nor as an accusation of cheating, rather as vigilant attempts at proctoring.

The penalties for a student guilty of a scholastic offense include refusal of a passing grade in the assignment, refusal of a passing grade in the course, suspension from the University, and expulsion from the University.

15. Procedures For Appealing Academic Evaluations

1. In the first instance, all appeals of a grade must be made to the course instructor (informal consultation).

2. If the student is not satisfied with the decision of the course instructor, a written appeal must be sent to the Undergraduate Chair: Student Affairs of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, he/she may then appeal to the Dean of the Faculty in which the course of program was taken.
4. Only after receiving a final decision from the Dean may a student appeal to the Senate Review Board Academic. A Guide to Appeals is available from the Office of the Ombudsperson.

16. Support Services

16.1 Support Services

The Registrar's office provides you with information on services, courses, student finances, resources, latest news, as well as Student Central's hours of operation at <http://www.registrar.uwo.ca>

Student Support Services (*including the services provided by the USC listed here*) can be reached at: <http://westernusc.ca/services/>

Academic Support & Engagement can be reached at: <http://academicsupport.uwo.ca>

Students who are in emotional/mental distress should refer to Health and Wellness: <http://www.uwo.ca/uwocom/mentalhealth/> for a complete list of options about how to obtain help.

16.2 Academic Concerns.

If you are in academic difficulty, it is strongly recommended that you see your academic counsellor.