COURSE DESCRIPTION

In July 1999, the AICPA Board of Directors adopted the Electronic Business Strategic Initiative. The goal is to:
"Establish CPAs as the premier knowledge professionals who leverage electronic business and information to solve business issues and capitalize on opportunities."
In other accounting courses you examine the way in which accountants should record information. In this course, we expand the focus and look at what information should be recorded and the systems that capture and disseminate information. Accountants in the twenty-first century must be comfortable with a host of information technology issues as they use, design, implement and audit computer-based accounting systems. Accountants must understand and exploit the capabilities of information technology in order to play a significant role as information providers.

This course is primarily concerned with providing you the foundation of knowledge necessary to build the skills needed to operate in the world envisioned by the AICPA when they adopted the Electronic Business Strategic Initiative. Accounting is defined by the AICPA as “a service activity whose function is to provide quantitative information, primarily financial in nature, about an organization that is intended to be useful in making ... decisions.” Accounting Information Systems (AIS) encompasses those systems, manual and automated, that collect, store, manipulate, disseminate, and present that information to the decision-maker.

The course adds to the knowledge of future accounting and auditing professionals who have taken the prerequisite course, “Auditing,” by becoming familiar with the technologies use in Accounting Information System and related IT audit methodology. The emphasis of this course is to assist students in (1) obtaining an understanding of the risks associated with key aspects of information systems including: operating systems security, databases, networks, and systems development; and the audit role of Computer Assisted Audit Tools and Techniques (CAATTs); and (2) having a working command of ACL in performing standard attest function tests and fraud detection. It is expected that at the end of this course you will be comfortable using the information technology that has become common in supporting accounting applications. Further, it is hoped that when you encounter new technology in the future, you will be able to use the foundation learned in this course to master that technology as well.

COURSE MATERIALS

Textbook:

REVEL for Accounting Information Systems—Access Card,
ONCE YOU HAVE THE TEXTBOOK ACCESS CARD, YOU CAN GAIN ACCESS TO THE ONLINE TEXTBOOK BY FOLLOWING THESE INSTRUCTIONS:

To gain access to the text, you must log into our course on Canvas (Rutgers.Instructure.Com), click on “Pearson Revel” on the left hand side of the screen, and then follow directions. These directions will walk you through the process of registering for Revel and connecting your Canvas Account with the Revel Account.

You may also wish to install the Revel App on your phone.

Check Rutgers.Instructure.Com and your official Rutgers email account regularly.

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following area(s):

1) **Financial accounting knowledge.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to demonstrate financial accounting knowledge.
   
   **Objectives**
   - Understanding of basic functional business concepts
   - Able to understand relationships among business concepts
   - Able to recognize limits of current business concepts
   - Effective use of current information systems and software tools

2) **Ethical judgment.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to recognize and evaluate ethical issues arising in a broad spectrum of accounting and general business contexts. They will learn how to make sound accounting judgments and effective business decisions that also adhere to socially responsible and professional ethical standards.
   
   **Objectives**
   - Able to apply business concepts to ambiguous situations
   - Able to compare and contrast potential solutions to decision-making scenarios
   - Able to recognize ethical dilemmas in decision-making scenarios
   - Able to develop innovative solutions to resolve unstructured problems

3) **Global perspective.** Students graduating with the MAccy degree will be well suited for the global environment with a firm grasp of the importance of cultural diversity and the importance of teamwork in addressing solution to business problem.
   
   **Objectives**
   - Able to work effectively with culturally and demographically diverse others in a team environment

4) **Persuasive communication.** Students graduating with a Master of Accountancy in Financial Accounting degree will be able to effectively communicate in a way that demonstrates sensitivity to an audience’s needs.
   
   **Objectives**
   - Able to communicate concisely and persuasively in written communication
   - Able to communicate concisely and persuasively in oral communication
   - Students who complete this course will demonstrate the following:
     Students develop these skills and knowledge through the following course activities and assignments:
     - Group work
– Group work will promote better cross-cultural, oral and written communication skills.
– Active involvement in the discussion threads used in the online portion of the course will promote better written communication skills.
– Addressing problems posed in the classwork and discussion threads and in the group problems will promote ethical decision making.
– Addressing problems posed in the classwork will promote better oral communication skills.
– Proceeding through the course's content, content that involves auditing of information technology installations in order to promote financial statement accuracy will promote student understanding of computer hardware and software and their use in a financial accounting context.
– Discussions throughout the course will promote knowledge of hardware and software usage and problems in the auditing field.

PREREQUISITES

There are no formal prerequisites for this course. It is assumed though that you have completed an undergraduate auditing course.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (http://academicintegrity.rutgers.edu/)

I will strongly enforce this Policy and pursue all violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through SafeAssign or Turnitin, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

ATTENDANCE AND PREPARATION POLICY

- Expect me to attend all class sessions. I expect the same of you. If your inability to meet deadlines is due to religious observance, a Rutgers-approved activity, illness, or family emergency/death and you seek makeup work, also send me an email with relevant details and supporting documentation (e.g., doctor’s note). All work to be completed online, through Rutgers.Instructure.Com, must be completed by the date of the Final Examination.

- I expect the same of you. Stay focused and involved. You cannot learn if you are not paying attention. This is true as well for the Canvas-based discussions (i.e., Rutgers.Instructure.Com)
CLASSROOM CONDUCT

This is an online only class. In our case, this means that we will meet in our electronic classroom once, as noted on the first page of the syllabus. The in-class ONLINE meeting will be to introduce the course, discuss the structure of the course, introduce the project and discuss other material. Most of the work of the class will be done using Canvas, an online learning management system. The online portion of the course will involve participation in discussion threads (mandatory), developing your projects, taking a midterm and a final exam, etc. Given the amount of material to be covered, it is important for students to read the chapter in detail to get a basic understanding prior to the period when a new topic is to be covered. Students should also attempt all the exercises and problems that are assigned. These are administered through the online textbook accessed via the Pearson Revel link on the left hand side of our Canvas classroom homepage screen. The slides that will be used are available from the publisher website (see above) and will be posted to the Docshare section of Canvas. I may assign such other work as I believe is warranted.

It is expected that you will not make rude comments or dismissive comments of any participant in the class, that if you object to a person's reasoning, you will clearly spell out in a logical manner the nature of your objection and adduce facts that support your position. Please also do not voice political opinions.

EXAM DATES AND POLICIES

There are two exams in this course:

Midterm: Online, Open Book Exam will be available as described below. YOU MAY NOT CONSULT, DISCUSS, SEEK THE ASSISTANCE OF ANYONE TO HELP YOU WITH THE EXAM!

Final Exam: Online, Open Book Exam will be available as described below. YOU MAY NOT CONSULT, DISCUSS, SEEK THE ASSISTANCE OF ANYONE TO HELP YOU WITH THE EXAM!

GRADING POLICY

Course grades are determined as follows:

The Homework will reflect the quizzes and other grades taken as you progress through the REVEL-based Romney/Steinbart textbook and such other assignments as I may give you. Grades will be based upon the following:

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<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>Group Project</td>
<td>20%</td>
</tr>
<tr>
<td>Online Participation</td>
<td>10%</td>
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<tr>
<td>Midterm</td>
<td>15%</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>25%</td>
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<tr>
<td>Final Exam (see below)</td>
<td>30%</td>
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<tr>
<td>Total</td>
<td>100%</td>
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For the exams you will be responsible for the material covered in the textbook, any assigned readings, class discussions and material covered in assignments. The final exam may be comprehensive. The final exam will be governed by University regulations.

- Extra credit: NONE. If you have the energy to complete an extra credit assignment, that energy should be directed toward doing well on the course material as regularly assigned.
- Grade posting: Grades will be posted on Canvas when all work is handed in.
- Warning grade roster:
  - Pregrading & regrading: I do not pregrade nor regrade.
  - Your final grade is not subject to negotiation. If you feel I have made an error, submit your written argument to me within one week of receiving your final grade. Clarify the precise error I made and provide all due supporting documentation. If I have made an error, I will gladly correct it. But I will adjust grades only if I have made an error. I cannot and will not adjust grades based on consequences, such as hurt pride, lost scholarships, lost tuition reimbursement, lost job opportunities, or dismissals. Do not ask me to do so. It is dishonest to attempt to influence faculty in an effort to obtain a grade that you did not earn, and it will not work.

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**COURSE SCHEDULE**

**REQUIREMENTS AND GRADING SCHEME IS SUBJECT TO CHANGE AT THE SOLE DISCRETION OF THE INSTRUCTOR.** We will cover chapters 1-3, 5-11 in the Romney/Steinbart textbook.

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**SUPPORT SERVICES**


[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are pregnant, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]
If you seek religious accommodations, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of gender or sex-based discrimination or harassment, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at http://vpva.rutgers.edu/.

[Rutgers University-New Brunswick incident report link: http://studentconduct.rutgers.edu/concern/. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does not have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via https://temporaryconditions.rutgers.edu .

If you are a military veteran or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. http://veterans.rutgers.edu/

If you are in need of mental health services, please use our readily available services.

[Rutgers University-Newark Counseling Center: http://counseling.newark.rutgers.edu/]

[Rutgers Counseling and Psychological Services–New Brunswick: http://rhscaps.rutgers.edu/]

If you are in need of physical health services, please use our readily available services.

[Rutgers Health Services – Newark: http://health.newark.rutgers.edu/]
If you are in need of legal services, please use our readily available services: http://rusls.rutgers.edu/

Students experiencing difficulty in courses due to English as a second language (ESL) should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]
[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional academic assistance, please use our readily available services.

[Rutgers University-Newark Learning Center: http://www.ncas.rutgers.edu/rlc]
[Rutgers University-Newark Writing Center: http://www.ncas.rutgers.edu/writingcenter]
[Rutgers University-New Brunswick Learning Center: https://rlc.rutgers.edu/]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.
- Students must sign, date, and return a statement declaring that they understand this syllabus.]