

Accounting
Course Number: 29:010:485
Course Title: Accounting Information Systems

COURSE DESCRIPTION

Accounting Information Systems (AIS) is a required course for undergraduate business majors, introducing students to the fundamental ideas and technologies underlying the development, implementation, and use of modern AIS. This course covers the following topics: elements of relational database systems (using the example of MS Access), overview of systems analysis and design, logical and physical modeling for database systems design, Resources Events Agents (REA) approach to business data modeling, database AIS for revenue and procurement business processes.

COURSE MATERIALS

- Required Textbooks:
1. (MG) Uday S. Murthy and S. Michael Groomer. Accounting Information Systems: A Database Approach. CyberText Publishing (<https://www.cybertext.com>), Bloomington, IN, 1996-2013. You **must register online** to set up your account with CyberText . Please read the registration instructions carefully.
 2. (CI) C. Janie Chang and Laura R. Ingraham. Modeling and Designing Accounting Systems: Using Access to Build a Database, 2nd Ed. John Wiley & Sons, Inc., 2012 (ISBN: 978-1-1199-4709-7). I recommend using the electronic customized version

Class Homepage: The course homepage is located on the Canvas (<http://canvas.rutgers.edu>). It contains information needed for the course including syllabus, PowerPoint slides, team exercises, assignments, and a group project. The PowerPoint slides discussed in class will be available the day before the scheduled class. **It is very important that you check the homepage regularly.**

Note: To gain access to the Canvas system, you must be enrolled and must have a NetID. Once you obtain a NetID, you will be added to the roster within 2 business days. You should also check your email account in the system, and if it is not correct, you need to update your official student record. If you do not have a valid email associated with your official student record, your email address will show up as noname@newark.rutgers.edu. If you do not have a NETID, you can create one at <https://netid.rutgers.edu>.

LEARNING GOALS AND OBJECTIVES

This course is designed to help students develop skills and knowledge in the following areas:

- Concepts and procedures in processing transaction data,
 - The role of information and accounting systems in business,
 - Traditional AIS and its limitations,
 - Database approach in AIS,
 - Semantic data modeling in AIS,
 - An introduction to financial reporting using XBRL, and
 - The development, documentation, control, and audit of AIS.
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PREREQUISITES

All students must complete the following courses prior to taking this course:

- 21:355:101 (English Composition I);
 - 21:355:102 (English Composition II);
 - 21:220:101 (Intro to Econ-Micro);
 - 21:220:102 (Intro to Econ-Marco);
 - 21:220:231 (Statistical Methods) or 21:640:211(Statistics);
 - 29:010:203 (Financial Accounting);
 - 29:010:204 (Managerial Accounting); and
 - 21:640:119 (Basic Calculus).
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EXPECTATIONS

As a general rule, I do not give extensions, make-up exams or allow students to take exams or submit coursework on alternate dates. However, if you have a legitimate reason (jury duty, serious medical problem, complicit with a religious holiday, etc.) for being late on the group project or missing an exam, contact me before and to explain the situation. A medical note or other evidence will be required. In such cases, an extension may be granted or make-up exams may be assigned. I will not accept excuses like too heavy a workload, family or social events, extracurricular activities, too many exams in the same week, etc.

Deductions in your final grade may be made for any and all of the following reasons:

- Unexcused absences,
- Being late for class and/or leaving class early, and
- Not paying attention while in class.

Student-athletes on recognized Rutgers University teams participating in inter-collegiate contests who expect to miss a class and/or examinations due to events which conflict with class must inform me of the dates on which those events will occur **IN WRITING BY THE END OF THE SECOND WEEK OF CLASSES**. Those student-athletes are then eligible for make-up exams.

CLASSROOM CONDUCT

Students are required to adhere to the following classroom policies:

- Arrive on time. Late arrivals disrupt class discussions.
- Turn your cell phones off during the class.
- Avoid private conversations with neighbors.
- Do not engage in online chat or any other online activities during the class.

Make sure that your behavior shows respect to the instructor and your classmates

EXAM DATES AND GRADING POLICIES

Your course grade will be based on the following components:

Quizzes	40	
Team Exercises	60	
Assignments	100	(See schedule for due)
Group Project	180	(See schedule for due)
Midterm Exam	250	
Final Exam	370	(Finals week)
Total Points:	1,000	

Quizzes: The purpose of these quizzes is to ensure that you learn basic concepts as we go along. These quizzes can be taken using the textbook and notes but must be completed on an individual basis via the course website. Quizzes are due by the midnight on the scheduled date. The quizzes are electronically graded, and the results are automatically submitted to me with a time and date stamp. The chapters to be covered are shown in the course schedule.

There are eleven chapter quizzes, each worth 5 points (i.e., a total of 55 points), but you cannot receive more than 40 points from the quizzes towards your overall grade. This 15-point cushion allows for the possibility that you may miss one or two quizzes due to personal reasons and still get full credit. **Thus, there will be no makeups available for missed quizzes.**

Note: You can only take the quiz for a particular chapter once! Be ready.
Once you start taking the quiz, you have to complete it!
Do not close the browser window before finishing taking the quiz.

Team Exercises: There are three team exercises, each worth 20 points. The purpose of these exercises is to allow you to discover important accounting information systems concepts in an active learning environment. Teams should consist of two students. Students choose their teams (in the Team Exercise Section - Choose Your Team Exercise Team). Detailed information about each team exercise will be provided in class and will be posted on the course web site (i.e., Team Exercise Section) **There will be no makeups available for missed team exercises.**

Assignments: There are four assignments. Details of each assignment will be announced in class as well as course website (i.e., Assignment Section). If you have a legitimate reason (illness, etc.) for being late on an assignment, contact the instructor before and to explain the situation. A medical note or other evidence will normally be required. In such cases, an extension may be granted, or an alternative assignment may be assigned.

Otherwise, **no assignment will be accepted after the due date.**

Group Project: Detailed information about the group project will be provided in class and will be posted on the course web site (i.e., Group Project Section) before you start working on the project. Students must self-organize into groups of up to 4 students (in the Group Project Section - Choose Your Group Project Team). All students are required to equally participate in the project. The project will be divided into three stages. After submitting each stage of the project, students will have access to a partial solution of the stage (in the Group Project Section) and will have to use the posted partial solution of the stage as the starting point for the next stage of the project. All the files of each stage of the project have to be submitted through the Canvas. The due dates for each stage are given in the course schedule.

Attendance: Attendance at all regularly scheduled meetings of the course is expected and WILL BE MONITORED. Your attendance and class participation will ensure that you can succeed in quizzes, group project, and exams. Failure to attend class will result in you finding it very difficult to do well in the class.

Unexcused absences will result in escalating grade penalties: One absence (1% penalty), Two absences (2% penalty), Three absences (4% penalty), Four absences (8% penalty), Five absences (16% penalty), Six absences (32% penalty), and so forth.

Exams: There are one midterm exam and a comprehensive final exam (dates are given in the course schedule). Exams will be in class and closed book (no crib sheet allowed). **No make-ups will be available for missed exams.**

During exams, the following rules apply:

- If you have a disability that influences testing procedures, provide me an official letter from the Office of Disability Services at the start of the semester.
- No cell phones or other electronics are allowed in the testing room.
- You must show a valid Rutgers photo ID to enter the room and to turn in the exam.
- Alternate seating; do not sit next to another student or in your usual seat.
- Use the bathroom prior to the exam start; bathroom breaks, if essential, will be escorted.
- Your exam will not be accepted unless you sign the Honor Pledge.

Calculation of Overall Grade:

I intend to grade on a scale no stricter than the following:

90% = some form of A;

80% = some form of B;

70% = some form of C;

60% = some form of D.

If you have any questions about any aspect of the grading, please speak with me.

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.

COURSE SCHEDULE

Week	Topic	Readings*	Notes
01	▪ Course introduction	▪ (MG) Chapter 1	
	▪ Introduction to accounting information systems		
	▪ Elements of Information Systems	▪ (MG) Chapter 2	▪ Ch. 1 quiz due
02	▪ Elements of Database Systems	▪ (MG) Chapter 6	▪ Ch. 2 quiz due
	▪ MS Access Tutorial		▪ Ch. 6 quiz due
03	▪ SQL Exercise		
	▪ In-class SQL Exercise (Assignment 1)		
04	▪ Systems Analysis and Design	▪ (MG) Chapter 7	▪ Assignment 1 due
	▪ Team Exercise 1		▪ Choose your team
05	▪ XBRL (Extensible Business Reporting Language)	▪ XBRL Basics	▪ Ch. 7 quiz due
	▪ XBRL (Extensible Business Reporting Language)		
06	▪ Midterm Exam		
	▪ Logical Design for Database Systems	▪ (MG) Chapter 8	
		▪ (CI) Chapter 1	
07	▪ Logical Design for Database Systems	▪ (MG) Chapter 8	
		▪ (CI) Chapter 1	
	▪ Logical Design for Database Systems	▪ (MG) Chapter 8	
		▪ (CI) Chapter 1	
08	▪ Logical Design for Database Systems	▪ (MG) Chapter 8	▪ Choose your group
		▪ (CI) Chapter 1	
	▪ Team Exercise 2		▪ Ch. 8 quiz due
09	▪ Physical Design for Database Systems	▪ (MG) Chapter 9	▪ Assignment 2 due
		▪ (CI) Chapter 2 - 3	
	▪ Physical Design for Database Systems	▪ (MG) Chapter 9	
		▪ (CI) Chapter 2 - 3	
10	▪ Team Exercise 3		▪ Ch. 9 quiz due

	▪ Information Systems Controls	▪ (MG) Chapter 10	▪ Project stage 1 due
11	▪ Information Systems Controls	▪ (MG) Chapter 10	
	▪ Information Systems Auditing	▪ (MG) Chapter 11	
	▪ Information Systems Auditing	▪ (MG) Chapter 11	▪ Ch. 10 quiz due
12	▪ Database AIS: Revenue Business Processes View	▪ (MG) Chapter 12 ▪ (CI) Chapter 4	▪ Ch. 11 quiz due
	▪ Database AIS: Revenue Business Processes View	▪ (MG) Chapter 12 ▪ (CI) Chapter 4	▪ Project stage 2 due
13	▪ Database AIS: Expenditure Business Processes View	▪ (MG) Chapter 13 ▪ (CI) Chapter 5	▪ Ch. 12 quiz due
	▪ Class Exercise		▪ Assignment 3 due
14	▪ Database AIS: An Enterprise Wide View	▪ (MG) Chapter 14	▪ Ch. 13 quiz due
	▪ Database AIS: An Enterprise Wide View	▪ (MG) Chapter 14	▪ Ch. 14 quiz due
	▪ Final review		▪ Assignment 4 due ▪ Project stage 3 due ▪ Group evaluation

* (MG): Uday S. Murthy and S. Michael
 Groomer (CI): C. Janie Chang and
 Laura R. Ingraham4

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[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/>]

[Rutgers Health Services – New Brunswick: <http://health.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.]