

**School of Accounting and Finance**  
**AFM 341: Accounting Information Systems**  
**Fall 2015**  
**Course Syllabus**

**Course Instructors:**

|   |  |
|---|--|
| <b>Professor:</b> Clark Hampton             | <b>Office:</b> HH289A  |
| <b>Lecture (Monday and Wednesday):</b>      | <b>Phone:</b> (519) 888-4567 (x38895)  |
| <b>Section 1:</b> 8:30am-9:50am (HH 2104)   | <b>Email:</b> <a href="mailto:champton@uwaterloo.ca">champton@uwaterloo.ca</a> |
| <b>Section 2:</b> 10:00am-11:20am (HH 2104) | <b>Office hours:</b> M 4:15pm-6:15pm   |
| <b>Section 3:</b> 1:00pm-2:20pm (HH 1108)   | T 10:00am-12:00m; 2pm-4pm  |
| <b>Section 4:</b> 2:30pm-3:50pm (HH 1108)   | Other times by scheduled appointment   |

**Course Description:**

This course will provide students a firm grasp of the essential information systems, business terminology and techniques that will be needed to succeed in an accounting environment. At the general level this course will cover information systems and provide a basic understanding of accounting information systems, including analysis, design, implementation, evaluation, and control. The course will also critically examine the impact of accounting information systems applications and the systems development process for decision making, including: controlling risks within business processes, sources and types of information, and the use of analytical tools for solving management accounting problems. The student will learn to apply strategic planning processes and use the systems development methodology to create a positive impact on the quality of information exchanged through information technologies.

**SAF Program Goals:**

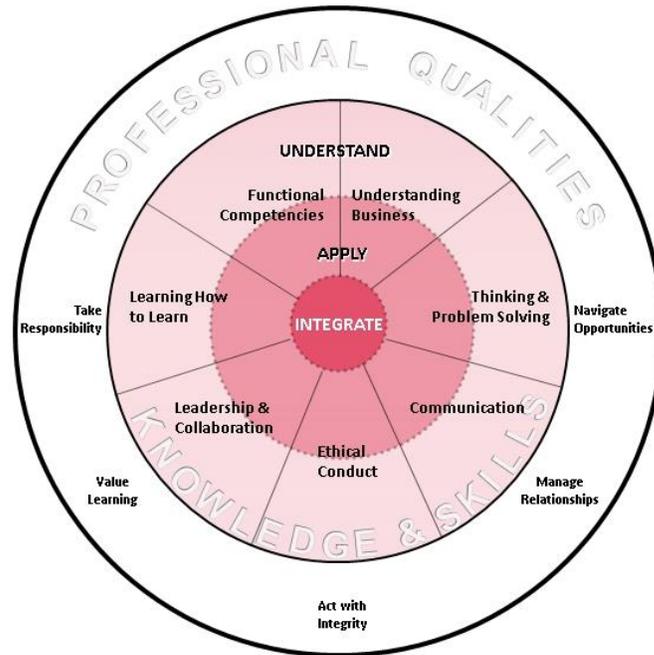
Programs delivered by the School of Accounting and Finance (SAF) are designed to provide students with the competencies, professionalism and practical experience that they need to excel in their chosen careers. With this in mind, SAF programs (and courses within the programs) are created to deliver the knowledge, skills and competencies identified in the School Learning Model illustrated below.

**Course Learning Objectives:**

By the end of the term, you should be able to do the following at an introductory level:

1. Define and use the terminology of accounting information systems (AIS) and explain characteristics of useful information in the context of accounting
2. Define and apply the principles of accounting information systems, including an understanding of the role of AIS professionals
3. Assess how AIS affects firm value, including internal and external business processes.

- Recognize the roles of the accounting/finance function in business and why those roles require knowledge of technology and business processes.



### Teaching Methods:

- Read assigned textbook chapter and/or articles before lectures
- Attempt assigned problems before lectures and tutorials
- Interactive lectures including discussion of problems
- Computer and external tutorials

### Course Resources:

**Required Textbook:** Vernon J. Richardson; C. Janie Chang; Rodney Smith. 2013. *Accounting Information Systems*. McGraw Hill. ISBN: 9780078025495

**Recommended Textbook:** Lambert J. 2010. *Step by Step Access 2010*. Microsoft Press.

**Supplies:** All students are required to have an email account provided by the university and to access courseware online (UW-LEARN 1139 AFM 341). Waterloo LEARN is a web-based learning management system used to communicate information such as the course syllabus, weekly class material, and exam material. It contains discussion boards to communicate with the TAs. Students should check LEARN regularly.

## Assessment:

| Assessment Method  | Grade       |
|--|-------------|
| In-class mid-term exams                                  | 15%         |
| Comprehensive Final Exam                                 | 25%         |
| Weekly Quizzes/Homework                                  | 10%         |
| Database Project—Phase 1: Planning, Analysis, and Design | 15%         |
| Database Project—Phase 2: Implementation and Maintenance | 25%         |
| Attendance & Participation*                              | 10%         |
| <b>Total</b>   | <b>100%</b> |

**Course Examinations:** The two exams (mid-term and final exams) may consist of problems, short-answer questions, and analytic questions to test students' ability to apply the concepts they have learned through lectures, readings, in-class/online discussions, and textbook exercises in a variety of business situations. The mid-term exam (15%) tests students' understanding of AIS concepts, tools, design and development (Chapter 1-Chapter 7). The final exam (25%) is a comprehensive exam (Chapter 1-Chapter 15). **Students must bring photo identification (preferably their Watcard) to the mid-term and final examinations.** If a student starts to write an examination without photo identification, the examination will not be graded and a mark of 0 will be assigned. No make-up exams will be offered unless a student misses the exam because an excused absence has been approved in advance.

**Attendance & Participation:** Class participation will consist of *both physical attendance and in-class discussions*. All students should prepare answers for the assigned questions and discuss them in class. In the each class session, students are also encouraged to raise AIS related issues in class and to point out their contributions through the provided index card. Therefore, the participation grade is based on quantity and quality of class involvement, so more than three physical absences (>=4) will affect a students' participation grade. **To ensure appropriate credit for in-class participation, students should bring and display their name cards.**

**Quizzes:** Review the assigned chapters for each week and complete the online-based quizzes (e.g., multiple choice, fill-in-the blanks, matching multiple selects, etc.) *by 9pm Saturday of that week* as described via the detailed course outline. No make-up quizzes will be offered unless a student misses the quiz because an excused absence has been approved in advance.

**Course Assignments:** In addition to the required reading students are expected to complete several assignments and submit them on time. No late work will be accepted unless your situation or issue has been excused by the instructor in advance.

- 1. Database Project:** The database project requires students to apply their knowledge of more than one software package (e.g., spreadsheet, database or webpage development software) to solving managerial problems and help students make managerial decision-making activities in an accounting information systems environment. Working in teams of FOUR, students will perform two steps: (1) plan for a new or better information system, analyze a given scenario, and design the BPMN and UML diagram (15%); (2) implement the database system and evaluate the current status using MS Access, including any revision and a self-/peer- evaluation (25%). This project will test the students' knowledge, creativity, and software skills to solve realistic issues involving accounting information systems. This database project will constitute 40% of the final course grade.

## **Course Policies:**

### Release of Grades

Grades will be released through the course site on LEARN. Please note that University of Waterloo Policy 19 states that “final examination and final course grades shall not be posted before the final examination period ends.”

### Use of Computer Resources

All students are provided with UW computer accounts which provide access to the World Wide Web. Financial reporting standards are available through the library by clicking on Resources for Research, the Research Databases, then Accounting, and finally CICA products. This provides access to IFRS standards, the CICA standards and guidance collection, and other software and databases.

Students are reminded that UW computing facilities exist to support the research, instructional and administrative needs of the University. Misuse of these facilities may lead to disciplinary action. The Arts Computing Office provides guidelines on the appropriate use of computing facilities (see [http://arts.uwaterloo.ca/ACO/aco\\_account\\_usage\\_policy.html](http://arts.uwaterloo.ca/ACO/aco_account_usage_policy.html) ).

## **SCHOOL OF ACCOUNTING AND FINANCE POLICIES:**

Students are expected to complete all course assessments and write their examinations as regularly scheduled; however, there may be circumstances where accommodating a missed assessment is approved. Accommodation is not automatic upon the presentation of documentation. Instructors will use the documentation along with all information available to them, when determining whether accommodation is warranted. Please note that there will be no deferred mid-terms or final exams prepared this term for this course. Based on an approved absence, the weighting of the final exam will be adjusted to make up for an excused absence from a mid-term or any other component of the course. If you are excused from the final exam due to an approved absence, you will be required to write the exam the next time the course is offered. At the end of the current term you will receive an INC course grade. When you have written the final exam, a grade revision will be submitted based on the results of the final exam and your other course work. Failure to write the deferred exam the next time the course is offered will result in a course grade based on the elements of the course that you completed.

### Documentation Requirements Supporting Requests for Accommodation

UW’s policy regarding documentation to support requests for accommodation due to illness can be found at [http://www.registrar.uwaterloo.ca/students/accom\\_illness.html](http://www.registrar.uwaterloo.ca/students/accom_illness.html). To support requests for accommodation due to illness, students should seek medical treatment and then provide a completed University of Waterloo Verification of Illness Form. This form is normally the only acceptable medical documentation and is available on line at <http://info.uwaterloo.ca/infoheal/StudentMedicalClinic/VIFOnline.pdf>. For other requests for accommodations, such as death of a family member, appropriate documentation should be provided within a reasonable time period. Students who miss the final exam also must provide the Faculty of Arts Incomplete Grade Agreement Form which is available on line at <https://uwaterloo.ca/arts/sites/ca.arts/files/uploads/files/INC%20Grade%20Agreement%20Form%20-%20revised%20June%202013.pdf>

- Non-School of Accounting and Finance students should provide supporting documentation to the instructor **within 2 working days of the missed assessment.**

- School of Accounting and Finance students should provide supporting documentation to the SAF Undergraduate Coordinator, Carol Treitz at HH 3156 (if the Undergraduate Coordinator is not available, the documentation should be provided to the receptionist in the Program Office), **within 2 working days of the missed assessment**. School of Accounting and Finance students must also complete and submit the *SAF Request for Exam Accommodation Form* (mid-term or final exams) in addition to the supporting documentation noted above. This form can be obtained from the SAF Undergraduate Coordinator at HH 3156. All forms must include student name, ID number, course number of missed examination, and instructor's name. The SAF Undergraduate Coordinator will complete the bottom section of the *SAF Request for Exam Accommodation Form*, and provide a copy to the instructor. The Coordinator will maintain a record of missed exams by student (name, ID #), so that unusual situations can be identified and addressed.

## **Recording of Lectures**

The SAF recognizes that recording (e.g., audio, video) a class for the purpose of private study may be a useful learning tool. Any student wanting to record (in whole or part) a lecture is required to seek the consent of the instructor before doing so and the instructor may, at her/his discretion, decline. Where recording is required as part of disability accommodation the instructor is to be advised through provision of the appropriate AccessAbility Services paperwork. In the event that consent is given by an instructor, unless otherwise stated in writing, the consent for recording is strictly limited to the purpose of private/personal study and for no other reason (e.g., loaning the recording or reproducing a copy for another student, contesting grading, posting in whole or part online, etc.). Any failure to abide by these requirements is a violation of the university's academic integrity requirements and is subject to proceedings under Policy 71, Student Discipline.

## **UNIVERSITY POLICIES:**

### **Academic Integrity**

In order to maintain a culture of academic integrity, members of the University of Waterloo community are expected to promote honesty, trust, fairness, respect, and responsibility.

Academic Integrity Office (UW): [www.uwaterloo.ca/academicintegrity/](http://www.uwaterloo.ca/academicintegrity/)

Academic Integrity (Arts): <https://uwaterloo.ca/arts/current-undergraduates/student-support/ethical-behavior>

### **Grievance**

A student who believes that a decision affecting some aspect of his/her university life has been unfair or unreasonable may have grounds for initiating a grievance. Read Policy 70, Student Petitions and Grievances, Section 4, [www.adm.uwaterloo.ca/infosec/Policies/policy70.htm](http://www.adm.uwaterloo.ca/infosec/Policies/policy70.htm).

### **Discipline**

A student is expected to know what constitutes an academic offence, to avoid committing an academic offence, and to take responsibility for his/her actions. A student who is unsure whether an action constitutes an offence, or who needs help in learning how to avoid offences (e.g., plagiarism, cheating) or about "rules" for group work/collaboration should seek guidance from the course instructor, academic advisor, or the Undergraduate Associate Dean. When misconduct has been found to have occurred, disciplinary penalties will be imposed under Policy 71 – Student Discipline. For information on categories of offences and types of penalties, students should refer to Policy 71 - Student Discipline, [www.adm.uwaterloo.ca/infosec/Policies/policy71.htm](http://www.adm.uwaterloo.ca/infosec/Policies/policy71.htm).

## **Appeals**

A student may appeal the finding and/or penalty in a decision made under Policy 70 - Student Petitions and Grievances, (other than regarding a petition) or Policy 71 - Student Discipline if a ground for an appeal can be established. Read Policy 72 - Student Appeals, [www.adm.uwaterloo.ca/infosec/Policies/policy72.htm](http://www.adm.uwaterloo.ca/infosec/Policies/policy72.htm)

## **Academic Offenses and Implications**

Students majoring in accounting programs at UW should be aware that, due to the highly structured nature of the study plans and the fact that many AFM courses are offered on a limited basis, a penalty imposed as a result of an academic offence could result in a significant delay of the student's degree completion and convocation dates - particularly if the penalty involves a suspension.

## **Avoiding Academic Offences**

The Faculty of Arts has prepared a website dealing with ways to avoid academic offences. [http://arts.uwaterloo.ca/arts/ugrad/academic\\_responsibility.html](http://arts.uwaterloo.ca/arts/ugrad/academic_responsibility.html)

## **Violation of Standards by Another Student**

Allowing another student to obtain course marks by deceit contributes to a general lowering of the ethical standards of the University and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor. This requirement closely parallels those found in the standards of conduct of all of the professional accounting bodies in Canada (see, for example, the Institute of Chartered Accountants of Ontario, *Rules of Professional Conduct*, section 211).

## **Note for Students with Disabilities**

The [Office for Persons with Disabilities](#) (OPD), located in Needles Hall, Room 1132, collaborates with all academic departments to arrange appropriate accommodations for students with disabilities without compromising the academic integrity of the curriculum. If you require academic accommodations to lessen the impact of your disability, please register with the OPD at the beginning of each academic term.

**Class readings and schedule:** Below is a TENTATIVE schedule for class discussions and readings. This schedule is subject to change depending upon amount of discussion, inclement weather, etc.

| Week/<br>Day | Mod.     | Date          | Topic   | Reading | Quiz Due<br>(Saturday at 9pm)                        | Assignment Due  |
|--------------|----------|---------------|---|---------|--|---|
| 1 M          | 1        | Sep.12        | Accounting Information Systems and Firm Value   | Ch.1    |  | D1, D5  |
| 1 W          |          | Sep.14        | <b>No Class-See September 14 Module in Learn for Assignment</b>   |         |  |   |
| 2 M          | 2        | Sep.19        | Accountants as Business Analysts  | Ch.2    |  | D3; P2  |
| 2 W          | 3        | Sep.21        | Data Modeling   | Ch.3    | Quiz#1-2 (ch.1-2)                                    | D1-D3, D8, D10  |
| 3 M          | 4        | Sep.26        | Relational Database and Enterprise Systems  | Ch.4    |  | D1-D3; P1-P4  |
| 3 W          | 5        | Sep.28        | Sales and Collections Business Process  | Ch.5    | Quiz#3-4 (ch.3-4)                                    | D1-D2; P1a-c*   |
| 4 M          | 6        | Oct.3         | Purchase and Payments Business Process  | Ch.6    |  | D1,D3; P2a-c*   |
| 4 W          |          | Oct.5         | <i>In Class DB Phase 1 Work</i>   |         | Quiz#5-6 (ch.5-6)                                    |   |
| 5 M          |          | Oct.10        | <b>NO CLASS: Thanksgiving</b>   |         |  |   |
| 5 W          |          | Oct.12        | <b>NO CLASS: Study Day</b>  |         |  |   |
| <b>5 F</b>   | <b>7</b> | <b>Oct.14</b> | <b>Make-up Day for Oct. 12 Study Day—Follows Wednesday Schedule</b> <b>NOTE: SECTIONS 1 &amp; 2 HELD IN HH2107</b><br>Conversion Business Process | Ch.7    | Quiz#7 (ch.7)<br><b>Due Sunday Oct.16<br/>by 9pm</b> | D3, D7; P1a-b<br><b>Due: DB-Phase<br/>1@9am, Oct.14</b> |
| 6 M          | 8        | Oct.17        | <b>In Class Lab (Bring Laptop with Microsoft Access 2010 or 2013 Installed)</b>   | TBA     |  | Continuation of<br>D3, D7;P1a-b                         |
| 6 W          |          | Oct.19        | Mid-term Exam Review  |         |  |   |
| <b>6 F</b>   |          | <b>Oct.21</b> | <b>MID-TERM EXAM (Ch1-Ch7): 6:30pm to 8pm (Oct.21, Fri.) Locations TBA</b>  |         |  | <b>MID-TERM<br/>EXAM</b>                                |
| 7 M          | 9        | Oct.24        | Reporting Processes and XBRL  | Ch.9    |  | D4-D7   |
| 7 W          |          | Oct.26        | <i>Review MID-TERM EXAM</i>   |         | Quiz#8 (ch.9)  |   |
| 8 M          | 10       | Oct.31        | Accounting Information Systems and Internal Controls  | Ch.10   |  | D1-D5; D7,D9  |
| 8 W          | 10       | Nov.2         | Accounting Information Systems and Internal Controls  | Ch.10   | Quiz#9 (ch.10)                                       | P1;P3-P6  |
| 9 M          |          | Nov.7         | <b>In Class Lab (Bring Laptop with Microsoft Access 2010 or 2013 Installed)</b>   |         |  |   |
| 9 W          |          | Nov.9         | <i>In Class DB Phase 2 Work</i>   |         |  |   |
| 10 M         | 11       | Nov.14        | Information Security and Computer Fraud   | Ch.11   |  | D5-D7; D10  |
| 10 W         | 12       | Nov.16        | Monitoring and Auditing AIS   | Ch.12   | Quiz#10-11 (ch.11-12)                                | D1-D3; D5-D6<br><b>Due: DB-Phase<br/>2 @9am, Nov.18</b> |
| 11 M         | 13       | Nov.21        | The Balanced Score Card and Business Value of Information Technology  | Ch.13   |  | D6, D8, D10   |
| 11 W         | 14       | Nov.23        | Evaluating AIS Investments  | Ch.14   | Quiz#12-13 (ch.13-14)                                | D3, D4, D6  |
| 12 M         | 15       | Nov.28        | The Systems Development Life Cycle and Project Management   | Ch.15   |  |   |
| 12 W         | 15       | Nov.30        | The Systems Development Life Cycle and Project Management   | Ch.15   | Quiz#14 (ch.15)                                      | D3, D6, D7; P1  |
| 13 M         |          | Dec.5         | Current AIS Issues & FINAL Review   |         |  |   |
|              |          |               | FINAL EXAM DATE & TIME TBD  |         |  |   |