ACC 535  
Accounting Information Systems  
Syllabus – Winter 2016

DePaul University  
Charles H. Kellstadt Graduate School of Business  

Instructor: Matthew T Stern  
Office: DePaul Center 6012  
Office Phone: 312-362-5379  
Email: mstern10@depaul.edu  
Office Hours: Tuesday from 4:30-6:30PM, or by announcement/appointment  
Class: Wednesday at 6:00PM in Lewis Center Room 1207, Loop Campus

Course Prerequisites  
Graduate standing and ACC 500 (“Financial Accounting”) or equivalent.

Course Description and Objectives  

Today's business person requires a fundamental knowledge of computer-based information systems and their role in accounting functions and financial decision-making. This course will enable the student to interface with accounting systems, and to participate in their design and audit. It will focus on the nature and flows of accounting information in organizations, security and internal controls and the use of information technology in accounting information systems and decision-making.

You will learn how to use several tools useful for evaluating and designing information systems. These tools include: risk-control matrices, data flow diagrams, systems flowcharts, and entity relationship diagrams. You will also learn basic SQL coding using MySQL.

Office Hours  
You can meet with me on Tuesdays from 4:30-6:30PM, or by appointment. I am also quick to respond to emails.

Course Materials  


The 9th edition will serve as an adequate substitute for the readings, but not for the assigned problem sets. If you use the 9th edition, it is your responsibility to obtain the problem sets (e.g. from a classmate or during my office hours).

SQL Fiddle: For the coding assignment in this course, you can use the SQL Fiddle at http://www.sqlfiddle.com/. Be sure to select MySQL 5.6 as the coding language.

Other material: All other course material will be available on D2L. Any assigned readings will be posted one week in advance. You can also find additional resources to help you understand the material and prepare for exams in the textbook website here: Textbook Companion Site.
Conduct of Classes and Expectations

Most classes will use the following format: quiz, lecture, in-class activity. Quizzes will cover the assigned reading(s). Lectures will introduce new material, possibly elaborating on the reading(s). In-class activities are meant to teach you skills (what psychologists call *procedural knowledge*), as opposed to just facts (what psychologists call *declarative knowledge*). Many lectures will be posted online. The expectation is that you complete the lectures and readings prior to attending class.

Make-Up Exams and Late Assignments

Make-up examinations will only be given in the case of emergency. Late assignments will receive a score that is multiplied by a “penalty multiple”:

\[
(\text{Points Earned if on Time}) \times (\text{Penalty Multiple}) = \text{Points earned for Late Assignment}
\]

Here is a table of the penalty multiple as a function of the days late:

<table>
<thead>
<tr>
<th>Days Late</th>
<th>Penalty Multiple</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>90%</td>
</tr>
<tr>
<td>2</td>
<td>80%</td>
</tr>
<tr>
<td>3</td>
<td>70%</td>
</tr>
<tr>
<td>4</td>
<td>60%</td>
</tr>
<tr>
<td>5</td>
<td>50%</td>
</tr>
<tr>
<td>6</td>
<td>40%</td>
</tr>
<tr>
<td>7</td>
<td>30%</td>
</tr>
<tr>
<td>&gt;7</td>
<td>20%</td>
</tr>
</tbody>
</table>

Notice, it always pays to submit a late assignment; however, *no submissions will be accepted after the final examination.*

Grading Scale

The following table gives guaranteed letter grades as a function of percentage of points earned:

<table>
<thead>
<tr>
<th>Grade</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>&gt;=93%</td>
</tr>
<tr>
<td>A-</td>
<td>90 to 92%</td>
</tr>
<tr>
<td>B+</td>
<td>87 to 89%</td>
</tr>
<tr>
<td>B</td>
<td>83 to 86%</td>
</tr>
<tr>
<td>B-</td>
<td>80 to 82%</td>
</tr>
<tr>
<td>C</td>
<td>77 to 79%</td>
</tr>
<tr>
<td>C-</td>
<td>73 to 76%</td>
</tr>
<tr>
<td>C-</td>
<td>70 to 72%</td>
</tr>
<tr>
<td>D+</td>
<td>67 to 69%</td>
</tr>
<tr>
<td>D</td>
<td>60 to 66%</td>
</tr>
<tr>
<td>F</td>
<td>&lt;=59%</td>
</tr>
</tbody>
</table>

I reserve the right to curve the class. However, you are guaranteed at least the grade that the above table implies based on the percentage of total points that you earn.
Computation of Final Grade and Re-grade Requests

Your final grade will be the weighted average of the following:

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>40%</td>
</tr>
<tr>
<td>Midterm (20%)</td>
<td></td>
</tr>
<tr>
<td>Final (20%)</td>
<td></td>
</tr>
<tr>
<td>Quizzes (9 in total)</td>
<td>20%</td>
</tr>
<tr>
<td>Group Projects</td>
<td>20%</td>
</tr>
<tr>
<td>Individual Assignments (15%)</td>
<td>20%</td>
</tr>
<tr>
<td>and peer evaluations (5%)</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Re-grades or grading disputes must be submitted within ten business days of your grade being posted to D2L (I will announce when grades are posted for each assignment).

Examinations

There will be two exams in this course, a midterm and a final. Please note that the final is non-cumulative. The exams will be completed in the weeks indicated in the Course Schedule (Week 6 for the midterm, Week 11 for the final). Each exam will be comprised of two parts. Part 1 of each exam will be composed of multiple choice questions comparable to the questions on the reading quizzes. Part 2 of each exam will consist of two essay questions. The answers that you provide must reflect your own, individual thinking on the issue, and comply with the Academic Integrity standards outlined later in this document.

Groups and Group Projects

There are two group projects in the course. They are designed to provide you with hands-on experience with some of the major topics in the course in a way that is richer and more immersive than could be accomplished by more traditional means (such as lectures and exams). These projects will be completed in groups of 3-5 students; group assignments will be made during the first day of class.

Academic Integrity

Academic integrity entails absolute honesty in one's intellectual efforts. The DePaul Student Handbook details the facets and ramifications of academic integrity violations. All work completed for this course must adhere to the University Academic Integrity Policy, which you can review in the Student Handbook or by visiting Academic Integrity at DePaul University (http://academicintegrity.depaul.edu).

Please be aware that any written work submitted in this course may be verified using Turn-It-In technology in order to ensure that the work is the student's own creation and not in violation of the University's Academic Integrity Policy. Submission of work in this course constitutes a pledge that the work is original and consent to have the work submitted to verify that fact.
Accommodation

Students who feel they may need an accommodation based on the impact of a disability should contact me privately to discuss their specific needs. All discussions will remain confidential. To ensure that you receive the most appropriate and reasonable accommodation based on your needs, contact me as early as possible in the quarter (preferably within the first week of class), and make sure that you have contacted the following offices:

**Plus Program (for LD, AD/HD)**
http://studentaffairs.depaul.edu/plus/
(773) 325-1677
DePaul Student Center
2250 N. Sheffield Ave., SC 370

**The Office for Students with Disabilities (for all other disabilities)**
http://studentaffairs.depaul.edu/studentswithdisabilities/
osd@depaul.edu
(773) 325-1677
TTY: (773) 325-7296

This course may include instructional content delivered via audio and video. If you have any concerns about your ability to access and/or understand this material in its default format, please notify me within the first week of the course so accommodations can be made.

**Assistance with Writing – The Writing Center**

Consider contacting or visiting the Writing Center to discuss your assignments for this course or any others. You may schedule appointments (30 or 50 minutes) on an as-needed or weekly basis, scheduling up to 3 hours worth of appointments per week. Online services include Feedback-by-Email and IM conferencing (with or without a webcam). All writing center services are free.

Writing Center tutors are graduate and undergraduate student who are specially selected and trained so that they can help you during any stage of your writing. They will not do your work for you, but they can help you focus and develop your ideas, review your drafts, and polish your writing. They can answer questions about grammar, mechanics, different kinds of writing styles, and documentation formats. They also can answer questions and provide feedback online, through IM/webcam chats and email. Obviously, the tutors won’t necessarily be familiar with every class or subject, but they are able to provide valuable help from the perspective of an interested and careful reader as well as a serious and experienced student-writer.
## ACC 535
### Accounting Information Systems
#### Syllabus – Winter 2016

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Content</th>
<th>Class Prep</th>
<th>Due</th>
</tr>
</thead>
</table>
| #1   | 1/6/2016 | • Course Orientation and Group Formation  
• In-class Activity: Introductions  
• Lecture: Chapter 1  
• Lecture: Chapter 2  
• Quiz 1: Chap 1 & 2   | Reading:  
• Chap 1  
• Chap 2   | *None   |
| #2   | 1/13/2016 | • Quiz 2: Chap 7  
• In-class Activity: Risk Assessment and Residual Risk  
• In-class Activity: applying the fraud triangle  
• Assigned: Group Project #1 - Dickinson Technologies, Inc. Case (GP#1)   | Reading:  
• Chap 7  
Lecture:  
• Chap 7  
• Fraud & Fraud Triangle   |   |
| #3   | 1/20/2016 | • Quiz 3: Chap 3-4  
• In-Class Activity: Photographic Supplies Distribution Company (Case)  
• In-Class Activity: DFDs  
• Assigned: Individual HW #1- Good Buy, Inc. P4-4, P4-6, P4-7  
• Extra time allocated to GP#1   | Reading:  
• Chap 3  
• Chap 4 (100-7 & 113-25)  
• Le Vie (2008)  
Lecture:  
• Chap 3 & 4 (DFDs)   |   |
| #4   | 1/27/2016 | • Quiz 4: Chap 4  
• In-Class Activity: Systems Flow Charts  
• In-Class Activity: Relational Databases   | Reading:  
• Chap 4 (SFC)  
• Chap 5 (140-160)  
Lecture:  
• Chap 4 (SFC)  
• Chap 5   | *GP#1   |
| #5   | 2/3/2016  | • Quiz 5: Chap 5-6  
• In-Class Activity: REA Diagrams  
• In-Class Activity: SQL Coding  
• Assigned: Individual HW #2 (TBD SQL CODING)   | Reading:  
• Chap 5 (160-171)  
• Chap 6  
• Chap 5  
• Chap 6   | Individual HW #1   |
| #6   | 2/10/2016 | • Midterm - Chapters 1-6; Chap 17 (pages )   |   |   |
| #7   | 2/17/2016 | • Quiz 6: Chap 8  
• In-Class Activity: Risk Assessment and Control Activities: Disaster Recovery Plan (Case)  
• Assigned: Group Project #2 - Foods Fantastic Company Case  
• Extra time spend on GP#2   | Reading:  
• Chap 8  
• Chap 8   | Individual HW #2   |
| #8   | 2/24/2016 | • Quiz 7: Chap 9  
• In-Class Activity: The Control Environment and Control Activities: Proper Authorization of Credit (Case)  
• Extra time spend on GP#2   | Reading:  
• Chap 9  
• Chap 9   |   |
| #9   | 3/2/2016  | • Quiz 8: Chap 12-13  
• In-Class Activity: TBD  
• Assigned: Individual HW #3 - P12-4 and P13-4   | Reading:  
• Chap 12 & 13  
Lecture:  
• Chap 12 & 13   | Group Project #2 Foods Fantastic Case   |
| #10  | 3/9/2016  | • Quiz 9: Chap 17  
• In-Class Activity: Risk Assessment: Information Privacy and the Cost/Benefits of a Proposed Online System (Case)   | Reading:  
• Chap 17  
Lecture:  
• Chap 17   | Individual HW #3   |
| #11  | 3/16/2016 | • Final Exam Chapters 6, 8&9, 12&13, 17   |   |   |

**Note:** All cases are available on D2L. The schedule is subject to change based on course progress. Please be aware that any written work submitted in this course may be verified using Turn-It-In technology in order to ensure that the work is the student's own creation and not in violation of the University's Academic Integrity Policy. Submission of work in this course constitutes a pledge that the work is original and consent to have the work submitted to verify that fact.