



Western

DAN Department of Management
& Organizational Studies

Faculty of
Social Science

Winter 2022 Course Syllabus

MOS 4472B Section – 001 Accounting Information Systems

Instructor: Jing Lu (PhD, MBA, CFA)

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Office Hours: By appointment

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1. Course Information:

1.1 Class Location and Time:

Monday 10:30 am – 1:30 pm AHB-1B06

Course delivery with respect to the COVID-19 pandemic

Although the intent is for this course to be delivered in-person, the changing COVID-19 landscape may necessitate some or all of the course to be delivered online, either synchronously (i.e., at the times indicated in the timetable) or asynchronously (e.g., posted on OWL for students to view at their convenience). The grading scheme will not change. Any assessments affected will be conducted online as determined by the course instructor.

When deemed necessary, tests and examinations in this course will be conducted using a remote proctoring service. By taking this course, you are consenting to the use of this software and acknowledge that you will be required to provide personal information (including some biometric data) and the session will be recorded. Completion of this course will require you to have a reliable internet connection and a device that meets the technical requirements for this service. More information about this remote proctoring service, including technical requirements, is available on Western's Remote Proctoring website at: <https://remoteproctoring.uwo.ca>.

1.2 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.

1.3 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. Please contact the course instructor if you require

material in an alternate format or if you require any other arrangements to make this course more accessible to you. You may also wish to contact Services for Students with Disabilities (SSD) at 519-661-2147 for any specific question regarding an accommodation.

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

1.4 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>

1.5 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.

2. Course Materials

Marshall B Romney, Paul J. Steinbart, Scott L. Summers, David A. Wood, Accounting Information Systems (Revel required), 15th edition, Pearson.

[Western Bookstore or Pearson Website](#)

- Revel for Accounting Information Systems -- Instant Access **ISBN: 9780135572870**

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

Class time: The scheduled class time will be used by the course instructor in a variety of ways to support the students' learning. Class time may consist of lectures, hands on application, problem solving, group work, and discussion. Students are anticipated to prepare for class discussions.

Revel Homework Assignments: Students will complete homework assignments for each chapter to practice and check their understanding of the course material. These assignments will be submitted and graded and contribute to the students' final grade.

Assignments and Examinations: The assignments and examinations will test the students' comprehension of the course's technical and conceptual aspects.

Mastery accounting information systems concepts will require considerable time to read the textbook and attempt problems. To perform well in this course, students must complete the assigned problems. Students should try the problem honestly before reviewing the solution to maximize learning.

This is not a course to register for if you seek easy credit. The difficulty arises from a challenging subject matter and failing to devote enough time to the course content, including preparing for class, working through REVEL problems, and completing the weekly assignments. Students will find that there is likely to be a direct correlation between the number of 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 they 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 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.

5. Evaluation

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course to receive a passing grade. There are no exceptions to this. Extra assignments to improve grades will not be allowed.

Grades **will not be adjusted** based on 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 grading policy which states that for courses in the 4000 range, the class average must fall between 70% and 77% for all sections of a course taught by the same instructor. The Undergraduate Chair or Chair may approve class averages outside this range in very exceptional circumstances. Class averages are not grounds for appeal.

REVEL assignments (10%, see weekly course schedule)
Weekly assignments (40%, see weekly course schedule)
Midterm (31%, see weekly course schedule)
Final project (19%, see weekly course schedule)
Total: 100%

5.1 REVEL Assignments

The REVEL homework assignments are an integral part of the learning process in this course, and are intended to supplement the lectures, chapter readings, and assigned practice problems. All students must register with REVEL at <https://www.pearsonhighered.com/revel/index.html> to qualify for the homework assignment marks. New users will create an account using their UWO email address; returning users can log in using their existing account. Refer to the OWL course site for further details on registering for a REVEL account.

Homework assignments are to be completed **after** reading the chapter and attending class to enhance the students' understanding of the course content. The deadline for each homework assignment is available in REVEL and on the OWL course site.

5.2 Weekly Assignments

The weekly assignments require students to analyze data using various software and draw on the students' critical thinking and analytical skills.

Students will complete the assignment individually. Assignments must be submitted through the Assignment tab on the OWL course site, so that Turn-It-In may be used to detect any plagiarism that may have occurred. The deadline for each assignment is available on the OWL course site.

Any assignment received after the due date will result in a grade of zero (0).

Assignments will not be returned to students but may be reviewed by contacting the instructor.

5.3 Examinations

The midterm may consist of a combination of multiple choice, short-answer questions, long-answer problems, case analysis and written responses. Detailed exam policy and coverage 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.

5.4 Final Project (case 13-1 or 14-1 or 16-1)

The final project offers students an opportunity to link academic research and practice. Students have a choice to do case 13-1, 14-1 or 16-1 from the textbook.

Beware of working in pairs and using material provided by other students without proper referencing - this will be considered cheating. **Plagiarism is a serious academic offence that can result in a penalty as severe as expulsion from the University.** Whenever you take an idea or a passage from another author, you must acknowledge your source by using quotation marks where appropriate, and by proper referencing such as footnotes and citations.

Final project must be submitted using MS Word through the Assignment tab on the OWL course site so that Turn-It-In may be used to detect any plagiarism that may have occurred.

Final project received after the due date will receive a grade of zero (0).

Final project will not be returned to students but may be reviewed by contacting the instructor.

6. Lecture and Examination Schedule

Please refer to the weekly course schedule and calendar on the OWL course site.

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 lectures 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 lectures on a regular basis. Please note that the instructor will not be providing copies of lectures notes or overheads. Therefore, if you miss a lecture, you should try to obtain this material from another student.

7.1 Respect

Please act respectfully towards the classroom, the instructor 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 instructor.

Late arrivals are also distracting. Please try 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 instructor.

7.3 Copyright Notice

Lectures and course materials, including power point presentations, outlines, and similar materials, are protected by copyright. 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, videos, and other course materials publicly and/or for commercial purposes without the instructor's written consent.

8. Exam Policies

Please refer to the details posted on the OWL course site.

9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that the instructor 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".

9.1 UWO.CA Email Addresses Only

For privacy reasons, students must use their Western email accounts to contact the instructor. The instructor 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 instructor teaches different courses and sections and cannot properly respond to questions if she does 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 outline
- 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

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

10.1 Short Absences.

If you miss a class due to minor illness or other problems, check your course outlines for information regarding attendance requirements and make sure you are not missing an exam. Cover any readings and arrange to borrow the missed lectures notes from a classmate.

10.2 Extended Absences.

If you are absent more than approximately two weeks or if you get too far behind to catch up, you should consider reducing your workload by dropping one or more courses. The [Academic Counsellors](#) can help you to consider the alternatives. At your request, they can also keep your instructors informed about your 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.

12. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final course grades are not posted on OWL and are available once they have been posted by the Registrar under "Academic Summary" at the [Student Centre](#) website.

13. University Policy Regarding Illness

13.1 Illness

For details on the Academic Consideration for Student Absences (including accommodation, illness and self-reported absences (SRAs)), go to:

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

The current Illness Policy is available here (subject to change):

https://dan.uwo.ca/undergraduate/course_information/IllnessPolicy.pdf

13.2 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.

If a student is unable to meet the scheduled make-up as agreed, then the student is responsible for obtaining new accommodations from Academic Counselling, and seeking a new make-up date with the instructor within a reasonable time frame.

14. University Policy on Cheating and Academic Misconduct

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/your-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: <https://www.uwo.ca/health/> 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.