

## Winter 2026 Course Syllabus

### **MOS 4472B Section – 200/201 Accounting Information Systems**

Blended / In-Person

Instructor: Gajindra Maharaj (Section 001)

Office Hours: Monday 3:00 pm – 4:00 pm Zoom or by appointment

Email: [gmahara4@uwo.ca](mailto:gmahara4@uwo.ca)

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#### **1. Course Information:**

##### **1.1 Class Location and Time: See OWL site.**

Section 200 – Blended - In-person sessions at TC-343, Wednesday 2:30 – 4:30 pm.

Section 201 – Blended - In person sessions at AHB-1B08, Wednesday 12:30 – 2:30 pm.

Please see the weekly schedule on Brightspace

##### **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.

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.

Contact Academic Support & Engagement at <http://academicsupport.uwo.ca/> for information about Western's Accessible Education.

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 (Ah-nish-in-a-bek), Haudenosaunee (Ho-den-no-show-nee), Lūnaapéewak (Len-ahpay-wuk) and Chonnonton (Chun-ongk-ton) Nations, 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 (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.

## 2. Course Materials

### Required textbook:

Savage, A, Brannock D., and Foksinska A. Accounting Information Systems – Connecting Careers, Systems and Analytics, Wiley.

Cost:

**E-Book (150 Day rental) - \$62.00**

E-Book - \$148.95

Course Power Point Slides and other materials will be posted to OWL: <https://westernu.brightspace.com/>

Also available as e-book: <https://www.wiley.com>

**Students are welcome to purchase second-hand or earlier editions of this textbook.**

Additional readings will be posted on the course site.

Students are responsible for checking the course OWL site (<https://westernu.brightspace.com/>) regularly for news and updates. This is the primary method by which information will be disseminated to all students in the class.

If students need assistance with the course OWL site, they can seek support on the [OWL Brightspace Help](#) page. Alternatively, they can contact the Western Technology Services Helpdesk. They can be contacted by phone at 519-661-3800 or ext. 83800.

### Technical Requirements

Two sessions may be held online. As a result you will require stable internet connection, computer with working microphone and webcam. On-line sessions require participation through webcam. Microphone alone is not sufficient.

## 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

To assist students in developing an understanding of the value added to an organization with the implementation of Enterprise Risk Management.

### 3.2 Course format

This course is taught using lectures, case studies and discussions. Students are expected to participate in group activities. It is expected that readings will be completed, and discussion problems attempted prior to class and that students will come to class prepared to discuss the material.

In person classes: Classes will be focused on the discussion of concepts and case studies. Students are expected to attend class well prepared. Participants in this course are not permitted to record the sessions, except where recording is an approved accommodation, or the participant has the prior written permission of the instructor.

Solutions: This course has a *NO PHOTOS/NO RECORDING policy*. Students are not permitted to take pictures or videos of work done in class by the professor or by other students. Official solutions to the assigned cases will NOT be made available due to copyright. You should take your own notes of solutions discussed in class. Solutions to discussion problems will be posted on OWL.

Assignments, Tests and Examinations: The assignments, tests and examinations will test the student's comprehension of both the technical and conceptual aspects of the course.

Key Dates:

Classes begin: January 5, 2026

Spring Reading Week: February 14-22, 2026

Classes end: April 9, 2026

Exam period: April 12-30, 2026

## 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 and diagram 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.
10. Utilize data analytics techniques taught in class to solve business cases.

## 5. Evaluation

Group Data Analytics Report	TBA	15%
In-class participation	Weekly	12%
Research Assignment & Presentation	TBA	12%
Midterm Exam	1.75 hours (TBA)	30%
Final Exam	During exam period (2 hours)	31%

**The Group DA Project** applies the DA techniques learned to an accounting case. This project will be graded on: (1) the quality and thoroughness of the analyses, (2) the visual appeal of data presentation and dashboards, and (3) the appropriateness and novelty of the insights gained from the analyses.

The case assignment will be posted on OWL four (4) weeks prior to the due date.

Your report must be presented using the CPA Way method including:

1. Identify the key issues facing the decision maker and compose the problem statement.
2. Perform an internal and external analysis (SWOT, Porter's 5 forces, etc.)
3. Find and analyze the alternative courses of actions available to the decision maker. The analysis should be not only quantitative but also qualitative. You always need to look at the strategic and ethical implications of each alternative. Please remember that the solution that yields the highest profit is not always the best. \*Your quantitative analysis will be performed in Power BI and needs to be included in your report.
4. Recommend a course of action to the decision maker and create an implementation plan for your recommendation. Specify particular milestones that the organization should reach at each phase of your recommendation.

The page limit for this report is six (6) double spaced pages plus an additional fifteen (15) pages of exhibits. Please incorporate your Power BI visualization into your exhibits

## **Research Assignment**

The Research Presentation will be on various topics related to new technologies. Presentations will take place during weeks 7-10. You will work with a group of 6 students on this project.

The dates of presentations will be listed in the course schedule file on OWL. Before October 1st, the instructor will assign the topics/dates to the groups, after considering the groups' preferences.

All topics are included in the CPA competency map, but most are not discussed in depth in the AIS textbook. All students, not just the presenting group, are expected to develop certain level of understanding of those new technologies and how they have impacted and/or will impact the accounting profession. About 15% of the final exam questions will be on those research presentations.

The presentations should be about 12 minutes of length, followed by a Q&A period. Groups should develop presentation materials on their own. Simply covering the material in the textbook is not sufficient for a "good" mark.

By 4pm the day before the presentation, the groups must also submit the following files to OWL- Assignments - Dropbox: (1) PowerPoint slides with notes, and (2) a research summary that includes a list of source materials and research findings you have incorporated into the presentation.

## Participation

Regular participation and attendance in this course are key factors to your success and the achievement of a high overall grade. As a future professional, it is critical for you to be comfortable with sharing your thoughts and opinions.

Please use this class as an opportunity to develop your ability to communicate effectively and be brave enough to share your thoughts and opinions. Our classroom is a safe and inclusive environment where everyone should feel accepted and respected. Furthermore, regular class participation will allow you to develop the following CPA enabling competencies: communicating, leading, and collaborating.

Participation can take many forms such as:

- completing homework and research prior to class and discussing what you learned from these tasks
- answering the assignment questions/preparing for class/demonstrating preparedness in discussions
- relating current events linked to the material being discussed
- asking relevant questions or providing clarification of points and issues

## Notes Regarding Participation

It is expected that you will arrive on time and be ready to work when you arrive. You will be evaluated on your participation efforts after each class, taking into consideration both the quality of your participation and the quantity. Quality is more important than quantity.

It is not anticipated that we will encounter any problems with poor preparation for class, disruptive behaviours, or frequent lateness or absences, however, should you choose to behave in any of these ways, you will experience a negative impact on your participation mark. It is appreciated when you inform your professor that you will be late, need to leave early, or will be absent from class.

The midterm and final exam are **closed book examinations** and may consist of a combination of multiple choice, short-answer questions, long-answer problems, case analysis and written responses. The midterm exam will be based on material covered in Weeks 1 to Week 5. The final exam will cover material in Weeks 1 – 12 with an emphasis on the materials covered in the weeks after the midterm. The exam will be scheduled during the final exam period. Detailed exam policy will be posted on OWL. **Dictionaries are NOT allowed into the examinations. If you are caught cheating on your exam, you will automatically receive a grade of 0%.**

**Exams will be in person and will require access OWL, Word and Excel. Tests and examinations in this course will be conducted using the remote proctoring service, Proctortrack. Proctortrack will require you to provide personal information (including some biometric data). The session will be recorded. By taking this course, you are consenting to the use of this software. More information about remote proctoring is available in the Online Proctoring Guidelines at the following link: <https://www.uwo.ca/univsec/pdf/onlineproctorguidelines.pdf>**

**Electronic devices of any kind (including cell phones, smart watches and calculators) are NOT permitted at exams.**

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.

Students are **REQUIRED TO COMPLETE ALL COMPONENTS** of this course. There are no exceptions to this. Extra assignments to improve grades **will NOT** be allowed.

**Grades will not be adjusted on the basis of need. It is important to monitor your performance in the course. Remember: You are responsible for your grades in this course.**

The DAN Department has a grade policy which states that for courses in the 3000-4000 range, the class average must fall between 72% and 77% for all sections of a course taught by the same instructor. In very exceptional circumstances only, class averages outside this range may be approved by the Undergraduate Chair or Chair. Class averages are not grounds for appeal.

## 5.1 General information about missed coursework

Students must familiarize themselves with the *University Policy on Academic Consideration – Undergraduate Students in First Entry Programs* posted on the Academic Calendar:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration\\_Sep24.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration_Sep24.pdf),

This policy does not apply to requests for Academic Consideration submitted for **attempted or completed work**, whether online or in person.

The policy also does not apply to students experiencing longer-term impacts on their academic responsibilities. These students should consult [Accessible Education](#).

For procedures on how to submit Academic Consideration requests, please see the information posted on the Office of the Registrar's webpage:

[https://registrar.uwo.ca/academics/academic\\_considerations/](https://registrar.uwo.ca/academics/academic_considerations/)

All requests for Academic Consideration must be made within 48 hours after the assessment date or submission deadline.

All Academic Consideration requests must include supporting documentation; however, recognizing that formal documentation may not be available in some extenuating circumstances, the policy allows students to make one Academic Consideration request **without supporting documentation** in this course. However, the following assessments are excluded from this, and therefore always require formal supporting documentation:

### **Midterm Exam (30%)**

When a student *mistakenly* submits their one allowed Academic Consideration request **without supporting documentation** for the assessments listed above or those in the **Coursework with Assessment Flexibility** section below, the request cannot be recalled and reapplied. This privilege is forfeited.

## 5.2 Evaluation Scheme for Missed Assessments

**Midterm – A makeup midterm will be scheduled within two weeks of the missed midterm**

**In-Class cases** - Students with documented absences will have the grades allocated to the midterm exam and/or the final exam.

**Group case report and presentation** - Students with documented absences will have a make up scheduled within one week

**Final Exam** - A make up will be scheduled

When a student misses the Final Exam and their Academic Consideration has been granted, they will be allowed to write the Special Examination (the name given by the University to a makeup Final Exam). See the Academic Calendar for details (under Special Examinations), especially for those who miss multiple final exams within one examination period.

The make-up exam for the missed final exam will be held **after the first Thursday in January following the beginning of classes**

The date and time of the make-up examination will be set by the instructor, who will communicate the date to the student.

## 6. Lecture and Examination Schedule

See Schedule on Brightspace

## 7. Student Responsibilities

Students should familiarize themselves with Western University Senate Regulations, please see: [http://www.uwo.ca/univsec/academic\\_policies/index.html](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 instructor. 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 your 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, wiki material, and other course materials publicly and/or for commercial purposes without the written consent of your instructor.

## 8. Exam Policies

**IN-PERSON**

- Bring student identification and computer to exams.
- Nothing is to be on/at one's desk during an exam except your computer and student card
- No other browsers or programs may be open while an exam is in progress.
- Students will be required to use ProctorTrack or other proctoring software during the exam.
- Do not wear baseball caps to exams
- Do not bring or wear smart watches, music players, cell phones, beepers, or other electronic devices to exams

## 9. E-mail Policies

The following policies apply to all emails between students and the instructor. Please respect the fact that your 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 their 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 they do 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 a test or 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.

**You, the student, are responsible for the grades earned.**

## 12. Posting of Grades

Midterm exam grades will be posted on OWL once the grades are available. Final exam grades and 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, Absence and Accommodation

### 13.1 Illness

Students will need to provide a Student Medical Certificate if the absence is medical or provide appropriate documentation if there are compassionate grounds for the absence in question. Students are encouraged to contact their Faculty Academic Counselling office to obtain more information about the relevant documentation.

For privacy reasons, students should also note that individual instructors should not receive documentation directly from a student, whether in support of an application for consideration on medical grounds, or for other reasons. All documentation required for absences must be submitted to the Academic Counselling office of a student's Home Faculty.

For details on the Policy on Accommodation for Medical Illness, go to:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/academic\\_consideration.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/academic_consideration.pdf)

Students can download the Student Medical Certificate (SMC) here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/medicalform.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/medicalform.pdf)

### 13.2 Accessible Education

Students with disabilities work with Accessible Education (formerly SSD) which provides recommendations for accommodation based on medical documentation or psychological and cognitive testing. The accommodation policy can be found here:

[https://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/Academic Accommodation disabilities.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/appeals/Academic_Accommodation_disabilities.pdf)

Students needing access to Accessible Education should register here:

[http://academicsupport.uwo.ca/accessible\\_education/index.html](http://academicsupport.uwo.ca/accessible_education/index.html)

### 13.3 Religious Accommodation

Students should consult the University's list of recognized religious holidays, and should give reasonable notice in writing, prior to the holiday, to the Instructor and an Academic Counsellor if their course requirements will be affected by a religious observance. Additional information is given in the Western Multicultural Calendar.

### 13.4 Make Up Examinations

A student must write a make-up exam if any 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 determined by the department and the University Special Examination dates as outlined in the Academic Handbook: [https://www.uwo.ca/univsec/pdf/academic\\_policies/exam/definitions.pdf](https://www.uwo.ca/univsec/pdf/academic_policies/exam/definitions.pdf).

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, 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

Scholastic offences are taken seriously and students are directed to read the appropriate policy, specifically, the definition of what constitutes a Scholastic Offence, at the following Web site: [http://www.uwo.ca/univsec/pdf/academic\\_policies/appeals/scholastic\\_discipline\\_undergrad.pdf](http://www.uwo.ca/univsec/pdf/academic_policies/appeals/scholastic_discipline_undergrad.pdf)

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.

The use of AI and translation tools in written work beyond a dictionary is not permitted unless permission is granted by the instructor for specific circumstances. Any work submitted must be the work of the student in its entirety unless otherwise disclosed. When used, any such AI or translation tool should be used ethically and responsibly, and students must cite or credit the tools used in line with the expectation to use AI as a tool to learn, not only to produce content.

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](mailto:ombuds@uwo.ca).

- A. All required papers may be subject to submission for textual similarity review to the commercial plagiarism detection software under license to the University for the detection of plagiarism. All papers submitted for such checking will be included as source documents in the reference

database for the purpose of detecting plagiarism of papers subsequently submitted to the system. Use of the service is subject to the licensing agreement, currently between Western University and Turnitin.com (<http://www.turnitin.com>)

- B. Computer-marked multiple-choice tests and/or exams may be Course Outlines subject to submission for similarity review by software that will check for unusual coincidences in answer patterns that may indicate cheating.

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 of the Department of Management and Organizational Studies.
3. If the response of the Undergraduate Chair is considered unsatisfactory to the student, they 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/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.