

**University of California, Davis**  
**Accounting 253**  
**Accounting Information and Control Systems**  
**Spring 2018**

**Instructor:** Dr. C. Janie Chang  
**Office:** TBD  
**Office Hours:** Friday 2:30pm-4:00pm or by appointment. I am also available virtually by Skype.  
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### **COURSE DESCRIPTION**

The primary objectives of ACC 253 are to learn:

1. Systems theory application in the context of solving business problems
2. Technological capabilities of computer and databases for meeting accounting business needs, and
3. System controls in designing, implementing, maintaining, and enhancing accounting information systems (AISs).

To build this understanding, students will analyze accounting case studies to:

- Uncover the fundamental relationships among business data, and
- Organize such knowledge into models or systems for internal and external decision making.

### **COURSE LEARNING OUTCOMES**

At the end of this course, students should be able to:

1. Develop/analyze accounting cycle requirements for manual and electronic systems
2. Model a database to illustrate the integration of business processes and accounting information systems
3. Analyze and evaluate a company's controls in the context of internal control frameworks (e.g., COSO 2013)
4. Discuss computer fraud, security issues, and the means to protect computerized information systems

For each chapter of the primary course text (described below), we will discuss how the related knowledge, skills and attitudes fit into overall course objectives and outcomes for the MPA program. More importantly, you need to examine how these outcomes will help you achieve your professional goals. Bring your observations and questions to class.

## PREREQUISITE

ACC 201. Financial Reporting

## TEXTBOOKS

- *PRIMARY TEXT: Accounting Information Systems, by Richardson, Chang, and Smith.* Second edition, 2018, McGraw-Hill. ISBN-13: 978-1260008944 (You can get the e-book from McGraw-Hill; we will not use CONNECT for homework. Please use the given ISBN to confirm that you have the correct course textbook.)
- *Systems Understanding Aid, by Arens and Ward, 9<sup>th</sup> Edition, Armond Dalton, 2016.* ISBN: 978-0912503578

You could either purchase through the UC Davis bookstore (<http://ucdavisstores.com/SelectTermDept>) or through other providers such as Amazon that a Google search (with the given ISBN) will reveal.

## UNIVERSITY DATES

March 29 Spring quarter begins

June 14 Spring quarter ends

Please see <https://registrar.ucdavis.edu/calendar/quarter.cfm> for other key dates.

## COURSE ASSIGNMENTS

This course will include a variety of in and out-of-class assignments, individual cases, group cases, quizzes, and exams. Being prepared and actively participating are key ingredients to your success in this class.

## EXAMS AND QUIZZES

All exams are given in class and are closed-note and closed-book. Exams will be in the form of multiple-choice questions, short answer responses, and problems. See the Class Schedule for specific dates of these exams; make sure you don't schedule other events at these times. Quizzes could be any format including multiple-choice, short questions, problems or open-ended case analysis.

**Grade Disputes:** Any grade disputes must be brought to the instructor via e-mail within one week of the grade being posted on Canvas. If the dispute is a clerical error, points will be summarily awarded. If the dispute is based on what a student feels is unfair point deductions, the instructor reserves the right to re-score the entire assignment (including the disputed problem).

## COMPOSITION OF COURSE GRADE

No.	Items	% of Grade (Approximate)	Points
1	<b>SUA Assignments</b>	16%	90
2	<b>Excel Assignments</b>	10%	50
3	<b>Data Modeling/Access Assignments</b>	12%	70
4	<b>In-class Assignments and Quizzes</b>	7%	40
5	<b>Examinations</b>	55%	300
	Total		<b>550</b>

## COURSE STRUCTURE AND CONDUCT / TIPS FOR SUCCESS

### Expectations

The classroom learning environment is a combination of activities, including lecture, discussion, in-class assignments, and quizzes. Outside of class there will be assignments that require individual reading, analysis, and writing.

**Therefore, prior to each class, please read the assigned materials and be prepared to participate in a meaningful discussion of these materials.** If pressed for time, I suggest you read ahead on the lecture notes, but reading the course text will provide a much richer understanding, improving the chances for greater learning success and a higher overall grade!

### Classroom Format

Classes will consist of lectures using PowerPoint slides and in-class problems/exercises. Students are responsible for downloading and printing the slides and handouts from the Blackboard website.

**Therefore, please print out relevant slides for class and read the textbook material ahead of time to keep up with the pace of lectures and in-class exercises.**

The atmosphere in the classroom will be active and informal, involving lecture and class discussion. The in-class assignments contribute to increasing your knowledge about accounting and to developing your critical thinking skills.

### Changes to the Course Schedule and Content

Changes to the course schedule or content may occur at any time during the semester at the instructor's discretion.

**Therefore, please regularly check e-mails and Canvas for any changes to the course schedule or content.**

## Preliminary, Subject to Change

If a student is not present in class when an announcement is made of changes to the schedule or content, the student is still responsible for these changes. All course changes are deemed to be part of this syllabus and have the same prescriptive power.

### Use of Technology

Computer work is required in this course. A PC-based computer is preferable to those with Apple/Mac operating systems as some of the software that we will be using either works better on a PC or will not work on an Apple machine at all.

However, if you still must use a Mac (due to the time/costs of switching to a PC, etc.), **you can install a Windows virtual machine on your computer such as Parallels or VMWare Fusion.** The virtual machine (VM) will simulate the Windows operating system on your Mac so you can run programs that are only available for PCs. VM software (e.g., Parallels) can be obtained from a site such as [estore.onthefhub.com](http://estore.onthefhub.com).

Also, during the semester, you may be asked to download and install software on your computer. Everyone's computer is set up a bit differently and you may experience technical difficulties.

**Therefore be sure to start assignments early to allow enough time to work through any technical glitches.** The worst that can happen is that you finish the assignment before the deadline!

Problem solving is a highly desirable skill in the business world, so I expect you to do your own problem solving and work your way through any technical issues so that you can successfully complete your assignments. Some class time may be spent using the software, but do not expect to spend class time working through software download issues. **Bottom line: Get help to resolve technical issues prior to coming to class.**

### Professionalism and Conduct

Professional conduct is built upon proper decorum and mutual respect. Such conduct includes:

- *Attending the class.* You are responsible for all material covered and announcements made during classes missed. Late arrivals are disruptive to the flow of the class and everyone's overall learning. **So, please arrive on time.**
- *Minimizing disruptions.* Cell phones should be turned off during class or at a minimum, **ringers/notifications turned to silent.** Also, please minimize having to leave and re-enter the class and avoid engaging in side conversations during class as well. Finally, I would prefer that you eat before/after class and not during class. Drinks such as coffee, water, etc. are OK.
- *Focusing on the class.* While you may take notes on laptops, do not use laptop computers or hand-held devices for other tasks while in class. Activities such as Internet surfing, updating Facebook, and answering email/text messages can interfere with your learning and others' learning as well. So, please be fully present and focused when in class!
- *Respect.* Act respectfully toward all class participants. This means giving people time to explain their thoughts and arguments, encouraging others to participate in class, and being professional when hearing or constructively responding to a comment you do not agree with.

**STUDENTS WITH DISABILITIES**

If you believe you have a disability that requires an accommodation, please contact the Student Disability Center at <https://sdc.ucdavis.edu/> and notify me. I will be happy to work with you to provide a learning environment with reasonable accommodation.

**ACADEMIC INTEGRITY**

Any observed or reported instance of academic dishonesty, as defined in the University of California, Davis Student Handbook, will be prosecuted to the fullest extent possible. During **any stage of the quarter**, if you deviate from the standards of academic integrity you will receive a grade of **F** for the course. The University adheres to a strict policy regarding cheating and plagiarism. These activities will not be tolerated in this class. Become familiar with the policy (see UC Davis Code of Academic Conduct at <http://sja.ucdavis.edu/cac.html>).

**PROPOSED ACC 253 SCHEDULE**

<b>Session</b>	<b>Topics</b>	<b>Chapter reading</b>	<b>Assignments (due)</b>
1	Course Overview - AIS and Firm Value Systems Understanding Aid (SUA)	Chapter 1 SUA flowcharts	
2	Documentation Tools (SUA) AIS and Internal Controls	Chapter 11	Excel Assignment 1
3	Business Processes (SUA) Accountants as Business Analysts	Chapter 2	SUA1: drafted transaction entries
4	Data Modeling Relational Databases & Enterprise Systems	Chapter 3 Chapter 4	Excel Assignment 2
5	Relational Databases & Enterprise Systems Sales and Collections Business Process	Chapter 4 Chapter 5	SUA2: turn in the whole packet
6	Purchase and Payments Business Process	Chapter 6	Excel Assignment 3
7	<b>Midterm Exam (Ch 1-6 and 11)</b>		
8	Reporting Process and XBRL	Chapter 10	Data Modeling Assignment
9	AIS and Internal Controls	Chapter 11	Access Assignment
10	Information Security and Computer Fraud	Chapter 12	
11	<b>Final Exam (comprehensive)</b>		