

Michael F. Price College of Business  
School of Accounting  
ACCT 5970 -- Accounting Information Systems Seminar  
Fall 2004

Section 900  
4:30 - 5:45 TR  
Classroom AH 101

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Office Hours: 4:00 - 5:00 p.m. MW and by appointment

*"The University of Oklahoma exists for the students . . . but the university cannot give you an education -- it can only help you acquire one for yourselves. The main effort must be made by the students."*  
(Former OU President George Lynn Cross -- 1952)

### Course Overview and Objectives

In this course, we will discuss advanced accounting information systems topics and current trends in accounting information systems. Specific course objectives are to assist students in:

- Acquiring a conceptual understanding of the roles of accounting information and information technology in decision making, operational support, and stewardship
- Developing an in-depth awareness of the impact of accounting information systems on managerial decision making as well as organizational competitiveness
- Gaining an appreciation that the functions (and implementations) of accounting information systems continue the subject of constant rethinking caused by economic and technological change

### Course Materials

1. Hunton, J. E., Bryant, S. M., and Bagranoff, N. A. *Core Concepts of Information Technology Auditing*, Wiley, Hoboken, NJ, 2004.
2. Bergeron, B. *Essentials of XBRL: Financial Reporting in the 21st Century*, Wiley, Hoboken, NJ, 2003.
3. Green, S. *Manager's Guide to the Sarbanes-Oxley Act: Improving Internal Controls to Prevent Fraud*, John Wiley & Sons, Inc, Hoboken, NJ, 2004.

Additional reading and study from outside sources will be required or recommended. These sources will include, but are not limited to, other books, recent newspapers, business journals and monographs, and the World Wide Web. Any such reading/study assignments will be announced in class by the instructor.

## Grading and Course Requirements

The course requirements and evaluation of each student's work in the course are based upon performance in several areas. Grade contributions and letter grade determination are shown below.

Class Participation	30%
Final	30%
Research Project	20%
Software Projects	<u>20%</u>
<b>Total</b>	<b>100%</b>

Percent	Grade
91-100	A
81-90	B
71-80	C
61-70	D
0-60	F

**Class Participation.** Various in-class assignments and activities.

**Final.** There will be a final examination. The final exam is worth 30% of your final grade. The final will cover material from text readings, class discussions, guest lectures, and outside readings. The final will be a take-home exam.

**Research Project.** Students will conduct a comprehensive research project. The primary deliverable for this research is a written research paper. Specific details for the assignment will be provided later.

**Software Projects.** Students will complete two software related projects. The main objective of the software projects is for you to gain experience learning about and using new technology. For the most part, students are expected to learn how to use the software and resolve software related problems on their own. Specific details for the assignment will be provided later.

### Office Hour Policy

Office hours provide an opportunity for you to obtain specific guidance and help with your understanding of the material. The purpose of office hours is for you to obtain assistance in understanding the course material. I expect you to use them as your needs demand. I tend to be unsympathetic toward individuals with grade problems at the end of the semester who have never attempted to get help via office hours.

### Electronic Course Support

I rely extensively on electronic communication with the class. As information professionals, you should have the habit of regularly checking your e-mail. When I send e-mail messages to the class, I will use the distribution list that the university has established for the course. This

list will only send messages to your university account. If you use a different e-mail account, it is your responsibility to have messages forwarded from your university account to another account.

Links to the syllabus and other pertinent course information such as handouts and assignments can be found in the OU Blackboard system. You should check this website regularly to be informed of what is happening in the class. You can login to the Blackboard system at the following URL: (<https://ou.blackboard.com>).

### **Students With Disabilities**

The University of Oklahoma is committed to providing reasonable accommodation for all students with disabilities. Students with disabilities who require accommodations in this course are requested to speak with the instructor as early in the semester as possible. Students with disabilities must be registered with the Office of Disability Services prior to receiving accommodations in this course (<http://www.dsa.ou.edu/ods>). The Office of Disability Services is located in Goddard Health Center, Suite 166, phone 325-3852 or TDD only 325-4173.

### **Religious Holidays**

It is the policy of the University to excuse absences of students that result from religious observances and to provide without penalty for the rescheduling of examinations and additional required course work that may fall on religious holidays. Students must notify the instructor in advance of any such observances.

### **Academic Conduct**

The University of Oklahoma has an Academic Misconduct Code that governs student academic performance in and out of the classroom. You can learn more about the academic misconduct code as well as your rights and responsibilities at the following URL:

<http://www.ou.edu/provost/pronew/content/integritymenu.html>

Academic misconduct is defined as "any act that improperly affects the evaluation of a student's academic performance or achievement." All students are responsible for submitting their own work for evaluation by the instructor. The steps and procedures as outlined in the Academic Misconduct Code will be followed in all cases of academic misconduct in this class.

### **Food and Drink in the Classroom**

The Price College has spent a great deal of private and state funds to provide nicely furnished classrooms and computer labs. No food or drinks will be allowed in the classroom.

### **Class Policies**

- *Do not engage in disruptive behavior in the classroom.* Interfering with your fellow students' ability to learn will not be tolerated.

- *Turn assignments in when they are due.* I will not accept late assignments for grading. All graded assignments will have details regarding the due date and time. An assignment is “late” if it is submitted after the designated due date and time.
- *Be prepared.* Each student is expected to come to class fully prepared to discuss the material from the assigned readings. I will expect students to have read the text (or other material) before class and rely on their preparedness to drive class discussions.
- *Attend class.* If you must miss class, it is your responsibility to find out what material, homework assignments, schedule changes, etc. you missed. Do not come to my office later and ask, “Did I miss anything?” (Assume I would answer “yes” to this question.)
- *Arrive on time and stay for the duration of each class.* If you must be late to or leave early from class, please let me know beforehand and be as unobtrusive as possible. It is very disruptive to have students walking in and out during class time.
- *Take exams during the scheduled time.* If, due to emergency or illness, you know you will miss a scheduled exam, it is your responsibility to let me know ahead of time. Make-up exams may be oral, essay, or another format, as determined by the instructor.

### Miscellaneous Class Notes

**Privacy of grades.** Scores and grades will be posted in the Blackboard system. If you would like to have your scores and grades posted, please indicate your desire on the student information sheet. I do not discuss scores or grades over the phone or via e-mail.

**Syllabus changes.** The topics and dates as outlined in the course schedule are subject to change. All necessary changes will be announced and discussed in class. You are responsible for making sure you are aware of any such changes. However, the dates of the examinations will not change.

## Course Schedule

Date	Class Discussion	Assignment	Project Due
Aug 24	Introduction to course		
Aug 26	IT Audit Overview	HBB 1	
Aug 31	Enterprise Risk Management	Readings 1	
Sep 2	Introduction to Access Project		
Sep 7	Information Technology Risk and Controls	HBB 3 Readings 2	
Sep 9	No Class -- Accounting Career Fair		
Sep 14	IT Deployment Risks	HBB 4 Readings 3	
Sep 16	Computer Lab (AH, 109)		
Sep 21	Managing the IT Function	HBB 5 Readings 4	
Sep 23	Computer Lab (AH, 109)		
Sep 28	IT Networks and Telecommunications	HBB 6	
Sep 30	Computer Lab (AH, 109)		
Oct 5	E-Business Risk	HBB 7	
Oct 7	Computer Lab (AH, 109)		
Oct 12	Using Computer Assisted Audit Tools and Techniques	HBB 8	
Oct 14	Review Learning about Access and Intro to ACL (AH, 109)		Access Project
Oct 19	Conducting the IT Audit	HBB 9 Readings 5	
Oct 21	Computer Lab (AH, 109)		
Oct 26	Fraud and Forensic Auditing	HBB 10	
Oct 28	Computer Lab (AH, 109)		
Nov 2	Overview, Opportunities, and Standards	XBRL 1, 2, 3	
Nov 4	Computer Lab (AH, 109)		
Nov 9	Process, Technology, Solutions	XBRL 4, 5, 6	
Nov 11	Computer Lab (AH, 109)		
Nov 16	Economics and Are We There Yet?	XBRL 7, 8	
Nov 18	Computer Lab (AH, 109)		
Nov 23	SOX Myth, Control Smart Approach, Threats and Dangers	SOX 1, 2, 3	
Nov 25	Thanksgiving Break -- No Class		
Nov 30	Know Yourself, Identify Vulnerabilities, Smart Links	SOX 4, 5, 6	
Dec 2	Computer Lab (AH, 109)		ACL Project
Dec 7	Protect Yourself, Monitor Your Health, Call to Action	SOX 7, 8, 9	
Dec 9	Course Evaluations, Course Wrap-Up and Review		
Dec 16	Final Due by 6:30 p.m.		

## Legend

<u>Code</u>	<u>Authors</u>
HBB	Hunton, Bryant, and Bagranoff text
XBRL	Bergeron text
SOX	Green text