# FLORIDA ATLANTIC

Graduate Progran	ns—COURSE	<b>CHANGE</b>	REQUEST

UGPC Approval
UFS APPROVAL
SCNS SUBMITTAL
CONFIRMED
Banner Posted
Catalog:

Course Prefix & Number: ACG 7415 Current		NT COURSE TITLE: SEMINAR IN INFORMATION SYSTEM				
CHANGE(S) REQUESTED						
Show "X" IN FRONT OF OPTION		Show "X" IN FRONT OF OPTION				
	IANGE CREDITS FROM	то:		CHANGE PREFIX FROM	то:	
	IANGE GRADING FROM	то:		CHANGE COURSE NO. FROM	то:	
X	IANGE PREREQUISITES TO: MISSION TO A PH.D. PROGRAM			CHANGE TITLE TO:		
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X	IANGE GRADING FROM  IANGE PREREQUISITES TO: IMISSION TO A PH.D. PROGRAM  IANGE MINIMUM GRADE TO: IANGE COREQUISITES TO: IANGE OTHER REGISTRATION CONT	то:		Change Course No. From	то:	

COLLEGE OF: BUSINESS

CHANGES TO BE	EFFECTIVE (TERM):
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DEPARTMENT NAME: SCHOOL OF ACCOUNTING

Attach syllabus for ANY changes to current course information. Fall 2011

Will the requested change(s) cause this course to overlap any

other FAU course(s)? If yes, please list course(s).

YES

Any other departments and/or colleges that might be affected by the change(s) must be consulted. List entities that have been consulted and attach written comments from each.

#### **TERMINATE COURSE, EFFECTIVE (GIVE LAST TERM COURSE IS TO BE ACTIVE):**

Faculty Contact, Email, Complete Phone Number:  Mark Kohlbeck, mkohlbec@fau.edu, 561-297-1363		
SIGNATURES		SUPPORTING MATERIALS
Approved by:  Department Chair:  College Curriculum Chair:  College Dean:  UGPC Chair:  Dean of the Graduate College:	Date:  3-24-201/ 3.18.11	Syllabus—must include all criteria as detailed in UGPC Guidelines.  Go to: http://graduate.fau.edu/gpc/ to access Guidelines and to download this form.  Written Consent—required from all departments affected.

Email this form and syllabus to diamond@fau.edu and eqirjo@fau.edu one week before the University Graduate Programs Committee meeting so that materials may be viewed on the UGPC website by committee members prior to the meeting.

# Contemporary Topics in Accounting Information Systems (ACG 7415 INFORMATION SYSTEMS 001 C 12950) Syllabus

Summer-C, 2005. Dr. Bhattacharya (Dr. B!)

## sbhatt@fau.edu

#### **Office Hours**

MacArthur Campus MLC 203; 561-799-8713 (leave message on voice-mail, if necessary) T: 1 PM - 4 PM.
Other hours by appointment.

# **Required Texts & Materials**

1. Readings List.

2. Subscription to The Wall Street Journal.

3. "Effective Writing: A Handbook for Accountants," by Claire May and Gordon S. May (Fifth/Sixth Edition), Prentice-Hall - optional.

# **Course Objectives**

This course is intended to prepare doctoral students for careers in accounting as academics, users, managers, auditors, and designers of accounting information systems. It is expected that students will gain an appreciation for accountants' dual roles as both purveyors and consumers of business (accounting) information. The course aims to provide students with a broad conceptual knowledge of accounting information systems; the need for and control of accounting information systems; current topics in accounting information systems; and the development of accounting systems through systems planning, analysis, design, and implementation. The course will be conducted like a seminar. Class discussions will revolve around assigned readings. Students will be expected to have read all assigned readings for a given day prior to meeting in class.

# **Syllabus**

This syllabus provides a brief description of the ACG 7415 course. Please note that it is subject to change as determined appropriate by the professor.

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#### **Grade Determination**

Course grades will be determined by comparing the total points earned with the total available for the course. The following will apply subject to change as deemed appropriate by the professor. Any change made will not position students at letter grades lower than they would otherwise get. At best, the change will position students at higher letter grades, and at worst, will leave students at their original letter grades. In other words, the instructor may review total points earned at semester-end and establish a curve in order to ensure that students at similar performance levels receive similar grades. However, student letter grades (unadjusted) will never be adjusted downwards by the curve. Barring a curve:

- 90% 100% = A
- 80% 89% = B
- 70% 79% = C
- 60% 69% = D
- Below 60% = F
- Please note there will be no +, distributions within each letter grade range and that students will only earn straight letter-grades.

Points will be earned in the following manner:

- Final Exam 200 points
- Research Paper 100 points
- Class participation (unfortunately, this is subjective) 100 points
- Performance as discussion leader 50 points
- Total 450 points

# **Scholastic Dishonesty**

Any and all work submitted for this course must be the result of independent work on the students' part. You must not submit prior term papers from other courses to obtain credit for this course. Also, you must not submit others' work (either from other students or from prior journal articles, etc.) as your own for credit in this course. Failure to follow these guidelines will result in my recommending that the SOA take the most stringent steps possible against the erring student(s). Please note that I will subject your paper to an originality test by submitting it to www.turnitin.com.

#### **Course Notes**

- 1. An overall average of at least 60% must be achieved to pass this course.
- 2. All assignments, projects, etc. must be word-processed. You may lose points due to tardiness or illegibility.

- 3. Class participation is essential for complete understanding of much of the material. Therefore, thorough preparation by students prior to class will enable high quality discussions to take place. Thorough preparation entails going beyond the mere reading of the articles and cases. Students must attempt to digest and synthesize the information presented by the course assignments. Please note that class participation carries equal weight to that of the research paper. Failure to participate in class discussions by introducing different examples, asking questions, presenting different viewpoints, offering dissenting opinions, having opinions, offering rebuttals, etc., diminishes the learning process for everyone involved. Please note that we will operate under the assumption that everyone has read all the assigned materials for a given session, prior to attending that session.
- 4. Each student will act as a discussion leader for one or more articles in a given session. Therefore, students will don the mantle of discussion leader many times during the semester. Discussion leaders will be appointed prior to the class period in which the material is to be covered. Discussion leaders are responsible for introducing the material and for initiating and maintaining the class discussion. Discussion leaders should not present the material as though they are instructing. Their goal should be to facilitate class discussions. Discussion leaders should also prepare a critique of each paper they are primarily responsible for. These critiques should be concise and copies should be made for everyone in class (including the professor) before the class period in which the material is to be covered. These critiques should include the title of the paper, its author(s), journal, year, purpose, criticism, issues that the discussion leader plans to raise during class, anything else of relevance to the class. Specifically, your discussion should include: 1) Purpose, 2) Motivation, 3) Theory, 4) Hypotheses, 5) Methodology, 6) Sample, 7) Statistics, 8) Limitations, and 9) Contribution. Student performance as discussion leader in the seminar is worth 50 points.
- 5. All assigned readings and materials covered in class are subject to examination. There will be one examination. The examination will be take-home, essay-type.
- 6. You must have an e-mail account. Please submit your e-mail address to me by the first day of class. You may e-mail your address to me.
- 7. A research proposal for the course is required. The proposal must be in the domain of accounting information systems. The following will apply:

## o Prospectus

- A typed one-page prospectus describing the paper topic must be turned in on the date specified in the course schedule (see below).
- The prospectus must include a minimum of three representative references that exemplify the type of material that you expect to review for the research paper.

• I will review the prospectus and indicate whether the student should proceed as proposed or should modify his/her approach.

## o Proposal

• The research proposal should address a relevant topic in the domain of accounting information systems. The length of the proposal should range between 20 and 30 pages (double-spaced, 12 point, Times-Roman or similar font). The proposal should include the following sections: Abstract, Introduction, Theory and Hypotheses, Research Method, Analytical Technique, and Conclusion (including expected contribution and limitations).

# o Paper/Proposal

- Follow the instructions prescribed for authors in *The Accounting Review*. Use the author- year format for references.
- The paper/proposal must be original in thought and in write-up. Please do not use this as an exercise in regurgitation from original works (pc for plagiarism!). You must present original thoughts and insights based on prior literature (see turnitin.com caveat presented earlier).
- The grade for research proposals/papers not submitted on time will be reduced by 5 points for each day that it is late.
- Papers/proposals must be word-processed, grammatically correct, and devoid of spelling mistakes. If English is not your forté, get a professional to help you develop your manuscript. Tardiness on these so-called "mechanical" issues will lead to a reduction in points awarded for the paper. You should refer to "Effective Writing: A Handbook for Accountants," by May and May (Prentice Hall) for guidance on these issues.
- Please note that there are several additional sections and readings in your reading list. They are there to guide your additional readings in this area and to help you formulate your research paper. I STRONGLY ENCOURAGE you to read those in addition to the ones we formally cover in this seminar.