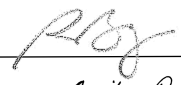
 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>COURSE CHANGE REQUEST</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner _____ Catalog _____
	<b>Department</b> School of Accounting  <b>College</b> Business		
<b>Current Course Prefix and Number</b> ACG 6475		<b>Current Course Title</b> Advanced Accounting Information Systems	
Syllabus must be attached for <b>ANY</b> changes to current course details. See <a href="#">Template</a> . Please consult and list departments that may be affected by the changes; attach documentation.			
<b>Change title to:</b>  <b>Change prefix</b> From: _____ To: _____ <b>Change course number</b> From: _____ To: _____ <b>Change credits*</b> From: _____ To: _____ <b>Change grading</b> From: _____ To: _____ <b>Academic Service Learning (ASL) **</b> Add <input type="checkbox"/> Remove <input type="checkbox"/>		<b>Change description to:</b> Is your personal data safe? Just as important, is your company's data secure, confidential, and accurate? With technology advancing at a record pace, it is difficult for Accountants to keep up. Where is our competitive advantage? See addendum for complete description. <b>Change prerequisites/minimum grades to:</b>  <b>Change corequisites to:</b>  <b>Change registration controls to:</b>	
* See <a href="#">Definition of a Credit Hour</a> . ** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.		Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.	
<b>Effective Term/Year for Changes:</b> Fall 2023		<b>Terminate course? Effective Term/Year for Termination:</b>	
<b>Faculty Contact/Email/Phone</b> Robert Pinsker/rpinsker@fau.edu/561-297-3422			
<b>Approved by</b> Department Chair  College Curriculum Chair <u>Anita Pennathur</u> College Dean <u>Ken Johnson</u> UGPC Chair <u>Mihaela Cardei</u> UGC Chair <u>Paul R. Lewis</u> Graduate College Dean <u>Willie Del Kallies</u> UFS President _____ Provost _____		<b>Date</b> 2/2/23 _____ 2/13/2023 _____ 2/13/2023 _____ Mar 6, 2023 _____ Mar 7, 2023 _____ Mar 7, 2023 _____ _____ _____	

Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) 10 days before the UGPC meeting.



**ACG 6475 – Section 001**  
**CRN 10002**  
**Advanced Accounting Information Systems**  
**SUMMER SEMESTER 2022**  
**Online & Asynchronous**

**Professor Information**

DR. PINSKER  
OFFICE: KH #131  
E-MAIL: [rpinsker@fau.edu](mailto:rpinsker@fau.edu)  
PHONE: 561-297-3422

**Office Hours**

By appointment only, although I will be available online or in-person throughout the 6 week semester

**Required Text and Materials**

- 1) Accounting Information Systems (15<sup>th</sup> Ed., Pearson) by Romney, Steinbart, Summers, and Wood; ISBN: 9780135573082 (purchase) or ISBN: 9780135572832 (rent)
- 2) Tableau (Available for download at <http://www.tableau.com/tft/activation>). Desktop Key: TCKU-3847-70B0-0CCA-0084. Click on the link above and select “Download Tableau Desktop.” Enter FAU email address and Florida Atlantic University as “business email” and “organization,” respectively and enter key above where prompted towards end **instead of choosing free trial**. Students will be able to work in small groups for the Tableau assignment. Here is a link to online tutorials: <https://www.tableau.com/university-students> and [Getting started with Tableau Online](#).
- 3) **Windows Microsoft Excel or Windows Microsoft Office 365 with Excel**  
  
FAU is offering Microsoft Office 365, which includes Excel, free to students. To order, visit <https://comsupport.fau.edu/kb/articles/download-office365-for-personal-use>
- 4) **Technology:** Computer, speakers or headphones, webcam, microphone, media player software (audio and video), backup system for computer files, and a reliable and fast internet connection (a hard line is better than WiFi). The camera must be maneuverable enough to scan the entire room before taking an exam.



### **Recommended Text and Materials (Optional)**

I *highly suggest* going through each chapter's "AIS in Action" to help you understand both the content and terminology of each chapter.

### **Course Description**

**Old:** The study of computerized accounting information systems with emphasis on reporting objectives, management needs, transaction trails, documentation, security, internal controls, and the integration of accounting systems in the evaluation and selection of software. Systems analysis techniques are discussed using the systems development life cycle model.

**New:** Is your personal data safe? Just as important, is your company's data secure, confidential, and accurate? With technology advancing at a record pace, it is difficult for Accountants to keep up. Where is our competitive advantage? This course takes a controls-based focus to answer these questions and more as it also goes down the path of implementing new technology according to the systems development life cycle.

### **Course Prerequisites and Credit Hours**

Admission to College of Business master's program and ACG 6027 or equivalent; Co-requisite: GEB 6215 (3 credits)

### **Supplemental Course Description**

This class goes beyond the undergraduate AIS course by examining more advanced topics. It is **extremely time-intensive**. Study more than you think you should. To derive maximum benefit, students are expected to have read all assigned content for the chapter prior to it being scheduled. Active learning is emphasized in this course. **This means that you the student are primarily responsible for your learning.** To succeed in this course you must put the time and effort in. You must log in to the course-site regularly, read, and contribute fully. Your **participation will be measured by bi-weekly posts to each chapter's Discussion Board** related to the assigned article/reading. Former CPA exam, CMA exam, and other professional certification exam questions are used and tested.

### **Course Learning Objectives**

By the end of this course, students will be able to 1) identify advanced applications in AIS design and implementation, including the systems life cycle, information technology, and computerized systems; 2) create comprehensive sets of internal controls, including those under the COSO and COBIT frameworks; and 3) perform analytical tasks using Excel and Tableau.

### **Grading Scale**

Syllabus quiz	10	2.2%
Tableau case	50	11.1



Discussion board	35	7.8
Excel assignment	30	6.7
Cybersecurity assignment	25	5.6
Memo assignment	100	22.2
Exam 1	100	22.2
Exam 2	<u>100</u>	<u>22.2</u>
TOTAL	450 points	100 %
	===	===

### **Course Evaluation Method**

Grades will be assigned on a straight scale according to the following schedule:

Course Grade	% of Total Points	Minimum Points Required
A	93-100%	418
A-	90-92	405
B+	87-89	391
B	83-86	373
B-	80-82	360
C+	77-79	346
C	73-76	328
C-	70-72	315
D+	67-69	301
D	63-66	283
D-	60-62	270
F	59 and Below	Below 270

### **Additional Course Policies**

#### **Bi-weekly Class and Discussion Board**

**Twice each week, chapter Powerpoint slides and “tips” to highlight/clarify certain chapter concepts will be posted on Canvas. The first (second) chapter’s materials for the week will be posted by Monday (Thursday) by 11:00am to assist you learning the material (see each chapter folder posted under “Modules”).** There will also be graded (each chapter is 5 points), Discussion Board threads for the assigned JOA article “discussion.” These threads help me gauge class participation and can be found under the “Discussions” tab. To obtain full credit, students must post substantial insights regarding each respective article by the deadlines below (“substantial” is defined as a minimum of 5 full sentences). Students are encouraged to exceed these minimum requirements and use several posts for each article.



As with any Discussion Board, it is recommended that you prepare your posts in MS Word or other software and then post them to the threaded discussion. This will protect you against losing your post in the event of a rare communication problem or server failure. The thread will be open from Monday (11AM) - Wednesday (5PM) and Thursday (11AM) – Saturday (5PM). There is no partial credit or make-up for this grade.

#### Examinations

**This class uses exams that are monitored using Respondus Monitor and Lockdown Browser. Please download Lockdown Browser and check your webcam well in advance to taking the first exam.** Each examination may consist of objective questions, problems, and essays. Exams will be taken on **Tuesday evenings from 7:00-8:30pm**. Any exceptions must be approved by the Professor in advance.

#### Memo Assignment

ACG 6475 integrates with GEB 6215, of which there is a required writing assignment. **Note: even if you have been certified by the GEB department, you still must complete this individual writing assignment.** You will choose a topic related to accounting (preferably AIS) and write a memo (exact directions are provided on the separate memo file under “Modules”). More requirements/tips will be posted on Canvas to assist you. This includes prior research paper topics chosen. You will submit the memo when due as well as a copy of a Turn-It-In/Safe Assign report (using your GEB Instructor’s site or I can create one for you). This report could take **several hours** to be processed, so please do not wait until the last moment to submit it. If you are not certified, you will also email your GEB Instructor the memo.

#### Missing Exams

No **make-up tests** will be offered unless the student has documented proof of illness, work, family care, or some extenuating circumstance **and presents it to the Professor in advance of the scheduled exam or as soon as possible after the circumstance occurs (in case of emergency)**. If the make-up test is granted by the Professor, it must be taken sometime **before** the next chapter is covered.

#### Late Assignments

**Your solutions to all assignments must be directly emailed to me by the due date (please send to my FAU email address, rather than emailing through Canvas). I do not accept late assignments.** All collected assignments will involve Tableau, the cybersecurity assignment, and Excel and will be due at the beginning of the class. **I do not accept late assignments.**

#### University Approved Absence Policy Statement



Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

Since the course is completely online, you are expected to login at least three times per week and attend any required synchronous sessions to ensure you do not miss pertinent postings, messages, or announcements. Failure to meet these obligations for reasons other than those listed above may be viewed as course abandonment, and you will be dropped from the course. Being dropped from the course is irrevocable, and you will not be reinstated.

#### Solution Manuals

Students who wish to attempt additional problems against the solution manual may do so upon request. Students may not copy solutions from the manual or re-distribute them to others; they can only check work that is already done and make corrections.

#### 48-Hour Rule

Students have **48 hours** from which they receive a grade (in person) to dispute it. After 48 hours, students **forfeit** their right to dispute any class grade received.

#### Weather Policy

This syllabus contains a tentative schedule of learning. The Professor has exclusive right to modify it during the semester as needed or in case of weather-related issues.

#### Course Outline

DQ = Discussion Questions; P = Problems. I will post the solutions to all assigned DQs and Ps **every Tuesday/Friday after the chapter is completed**. Reading assignments are from the textbook and from *Journal of Accountancy* (JOA) articles (**list found under Canvas "Modules"**) and should be read for **THAT PARTICULAR** class. Assigned homework is "due" for the **NEXT** class (except for the memo assignment and Tableau case). The cybersecurity case directions are in a **separate posting under "Modules."** I will not collect any of the textbook problems listed in the schedule below. Rather, they represent **fair test questions**. **You are allowed to work in groups of 2-3 for the Tableau and Excel assignments – submit 1 set of solutions with all students' names.**

<u>Week</u>	<u>Date</u>	<u>Reading Assignment</u>	<u>Topic</u>	<u>Assigned Homework</u>
1	May 16	Chapter 4 Chapter 4 JOA article	Relational Databases	<b>DQ: 1, 5; P: 1, 9</b> <b>Think about memo topic</b>
	May 19	Chapter 11 Chapter 11 JOA article	Controls for Information Security	<b>DQ: 2, 4, 5; P: 1, 5;</b> <b>Cyber case due by 5pm on 5/23</b>
2	May 23	Chapter 12 Chapter 12 JOA article	Confidentiality & Privacy Controls	<b>DQ: 4, 5; P: 2, 7, 9</b>
	May 26	Chapter 13 Chapter 13 JOA article	Processing Integrity & Availability Controls	<b>DQ: 2, 5; P: 3 (parts A and B only), 8</b> <b>Study for Exam 1</b>
3	May 31	<b>EXAM 1 CHAPTERS 4, 11-13 (7-8:30pm)</b>		
	June 2	Chapter 5	Introduction to Data Analytics in Acc.	<b>DQ: 2, 4; P: 1, 4;</b> <b>Chapter 6: P 3</b> <b>Due 6/6 by 5pm</b>
4	June 6	Tableau/Data Visualization		<b>Work on Tableau assignment</b>
	June 9	Tableau/Data Visualization		<b>Tableau assignment due by 5pm</b>
5	June 13	Chapter 22 Chapter 22 JOA article	Intro to Systems Dev. and Sys. Analysis	<b>DQ: 5, 8; P: 1, 8</b> <b>Work on Memo assignment</b>
	June 16	Chapter 24 Chapter 24 JOA article	Systems Design, Imp., & Operation	<b>DQ: 2, 4; P: 1, 2, 4</b> <b>Memo assignment due by 5pm</b>
6	June 21	<b>EXAM 2 CHAPTERS 5, 22, 24 (7-8:30pm)</b>		



Florida Atlantic University  
COLLEGE OF BUSINESS

HAVE A GREAT SUMMER BREAK!!!





### Selected University and College Policies

#### School of Accounting Policies

You are responsible for School of Accounting policies at

<http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting>. ***These policies are considered to be an integral part of this syllabus.***

#### Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

#### Disability/Accessibility Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

#### Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices **and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments**. For further information, please see [Academic Policies and Regulations](#).

#### Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>



#### College of Business Minimum Grade Policy Statement

The minimum grade for College of Business requirements is a “C”. This includes all courses that are a part of the pre-business foundation, business core, and major program. In addition, courses that are used to satisfy the university’s Writing Across the Curriculum and Gordon Rule math requirements also have a minimum grade requirement of a “C”. Course syllabi give individualized information about grading as it pertains to the individual classes.

#### Incomplete Grade Policy Statement

A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete (“I”). The assignment of the “I” grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete (“I”) grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing (“F”) grade.

#### Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course. No “W” grades can be obtained after the official drop or withdrawal date of **June 10, 2022**. All students enrolled as of **June 10, 2022**, will receive one of the above grades. I **will not** support any petitions for late withdrawals after **June 10, 2022**. Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

#### Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor’s own grading system.
- The procedures for a grade appeal may be found in Chapter 4 of University Regulations (<https://www.fau.edu/regulations/chapter-4/>).

#### Netiquette

Due to the casual communication common in the online environment, participants are sometimes tempted to relax their grammar, spelling, and/or professionalism; however,

remember you are instructors and professionals—your communication should be appropriate. Also, please note that in the online environment you do not have the advantage of voice inflection or gestures. As a result, sarcasm can come across very negative, so this form of communication should be avoided. You can consult OIT's [Netiquette](#) page for more information.

#### Open Lab Etiquette

FAU's policy on the use of electronic devices for open lab sessions will be observed. It states: "In order to enhance and maintain a productive atmosphere for education, personal communication devices, such as cellular telephones and pagers, are to be disabled [or set to vibrate] during class sessions." If you must accept a call, please step out of the classroom to complete it. Please be respectful of other lab attendees and realize that your questions and issues will be dealt with as soon as possible within the time block. You may have to wait until others' questions are addressed if they have arrived at the lab prior to you. If you plan to listen to audio or video files, please bring a headset or ear buds. Recording in the open lab space is discouraged because of the possible noise other participants may generate. You may be able to use one of the offices available and will need to bring a headset with microphone for recording.

#### Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

#### Technical Problem Resolution Procedure

In the online environment, there is always a possibility of technical issues (e.g., lost connection, hardware or software failure). Many of these can be resolved relatively quickly, but if you wait to the last minute before due dates, the chances of these glitches affecting your success are greatly increased. Please plan appropriately. If a problem occurs, it is essential you take immediate action to document the issue so your instructor can verify and take appropriate action to resolve the problem. Please take the following steps when a problem occurs:

1. If you can, make a Print Screen of the monitor when the problem occurred. Save the Print Screen as a .jpg file.
2. Complete a Help Desk ticket at <https://helpdesk.fau.edu>. Make sure you complete the form entirely and give a full description of your problem so the Help Desk staff will have

the pertinent information in order to assist you properly. This includes:

- a. Select the appropriate Ticket Type.
  - b. Input the Course ID.
  - c. In the Summary/Additional Details section, include your operating system, Internet browser, and Internet service provider (ISP).
  - d. Attach the Print Screen file, if available.
3. Send a message within Canvas to your instructor to notify him of the problem. Include all pertinent information of the incident (2b-d above).
4. If you do not have access to Canvas, send an email to your instructor with all pertinent information of the incident (2b-d above).
5. If you do not have access to a computer, call your instructor with all pertinent information of the incident. If he is not available, make sure you leave a detailed message.
6. If you do not hear back from the Help Desk or your instructor within a timely manner (48 hours), it is your responsibility to follow up with the appropriate person until a resolution is obtained.

*About Plagiarism*  
The College of Business  
Florida Atlantic University

What is it?

Florida Atlantic University (FAU) defines plagiarism as follows:

A student will have committed plagiarism if he or she reproduces someone else's work without acknowledging its source; or if a source is cited which the student has not cited or used. Examples of plagiarism include: submitting a research paper obtained from a commercial research service, the Internet, or from another student as if it were original work; making simple changes to borrowed materials while leaving the organization, content, or phraseology intact; or copying material from a source, supplying proper documentation, but leaving out quotation marks. Plagiarism also occurs in a group project if one or more of the members of the group does none of the group's work and participates in none of the group's activities, but attempts to take credit for the work of the group.

Hints for Avoiding Plagiarism:

- *More than three words is plagiarism.* This is a good yardstick to use when wondering whether or not quotes are appropriate. They are, if you are copying more than three words in sequence.
- *One source is not "common knowledge."* Common knowledge does not require citation. But something is not common knowledge if you have found just one source for the information.
- *When in doubt, cite!* If you have any doubt about whether or not to cite a source, err on the side of making the attribution.
- *If your co-author sounds surprisingly eloquent, make sure the contribution is his or her own.* We often work in groups and co-author papers and projects. You should ask the question of your co-author if you doubt the work is their own. In group work, you are responsible for the project/paper in its entirety.
- *Look away.* When you are writing, do not have open books or papers in front of you as you type. Read your sources, and then put what you have read into your own words.
- *Writing is hard work.* Paraphrasing is relatively easy, writing is hard. Learning to be a good writer is part of what your college education is about. Staring at an empty screen in *MS Word* does become less daunting over time!
- *Just because it's on the Internet, doesn't mean it's yours.* The Internet is a fantastic resource and search engines are terrific research tools. But what you find on the Internet was written by someone. You must cite Internet web sites, and if you use a quote, use appropriate quotation procedures.

- *Paraphrasing is more than changing a verb tense or reordering a list.* There is a difference between citing a source for a fact and creating a bad quote.
- *Use a Style Guide.* Purchase a style guide and refer to it. Your teacher may suggest one or look for one at Amazon. Popular and timeless guides are by the American Psychological Association, Strunk and White, and Kate Turabian.

#### The High Cost of Plagiarism

In your professional career, you will find that reputation is everything. Plagiarism can ruin your reputation and cost you your professional career, along with the respect of your peers and family. Plagiarism at Florida Atlantic University is an act of academic dishonesty that has serious consequences. Note that plagiarism is specifically covered in the FAU Code of Academic Integrity.