



**UNIVERSITY AT ALBANY**  
State University of New York

**Acc 381: Financial Information Systems – Fall 2006**

Class No. 5563: TTH 8:45 – 10:05 AM (BA 223)

Class No. 5564: TTH 10:15 – 11:35 AM (BA 223)

**Instructor: Sunita Goel**

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**Office Hours: TTH 3:00 – 5:00 PM or by appointment**

Catalog Course Description

Analyzing, designing, implementing, and evaluating computer-based and non-computer-based financial information systems. Blending and combining accounting, computers, information, management and organization, and the systems approach to a unified body of knowledge and practice. Prerequisite(s): B Acc 222 and B Itm 215 or equivalent. Offered in fall semester only.

Course Overview & Objectives

In this course, we will study analysis, design, development, implementation, evaluation, and applications of accounting information systems. We will also learn the core concepts of accounting information systems and relevant technical aspects underlying them. Additionally you will become familiar with how legislations like Sarbanes-Oxley Act of 2002 are changing the landscape of auditing. By the end of this semester, you would have a working knowledge of systems development life cycle, software tools available to document accounting information systems, role of internal controls, and security in accounting information systems. You will also learn to use MS Access and data modeling tools to store accounting data underlying accounting information systems using Structured Query Language (SQL), Hyper Text Markup Language (HTML), eXtensible Markup Language (XML) and eXtensible Business Reporting Language (XBRL). These skills will assist you in designing and developing effective accounting information systems.

Textbook & Supplemental Readings

Banganoff, Simkin, and Strand, "Core Concepts of Accounting Information Systems", 9th Edition, Wiley & Sons. (ISBN 0-471-65530-9)

Supplemental readings:

SQL Link- <http://www.w3schools.com/sql/default.asp>

HTML Link- <http://www.w3schools.com/html/default.asp>

XML Link- <http://www.w3schools.com/xml/default.asp>

XBRL Link- <http://www.xbrl.org>.

XBRL Link- <http://www.us.kpmg.com/microsite/xbrl/train/86/86.htm>

Grading

Exam I: 20%

Exam II: 15%

Homework Assignments (4): 20%

Database Project: 15%

Final Project and Presentation: 20%  
Class Participation: 10%

Your grade depends upon the above five components (exams, homework, projects, presentation, and class participation). The class will be arranged in descending order of total points scored. Gaps in that order will form the cut-off points for letter grades, including +/- grades, assigned in the course. The letter grade for each student is determined relative to the rest of the class.

Students are encouraged to start working on the homework assignments and projects as soon as they are assigned. There are strict deadlines for submitting homework and projects on the due date. Homework assignments and projects won't be accepted after the deadline. Projects and homework assignments must be done individually and must reflect your own effort. Feel free to stop by my office if you have difficulty understanding the assignments or class material. You can also send me an email with your questions and I will try to respond as soon as I can. The exams are not cumulative. They include all class material covered up to the exam date. Exam II will have all the material covered since Exam I. Details regarding the two exams, projects, and homework assignments will be announced as the course progresses. You may use the computers in LC-3 to finish your homework assignments and projects as these computers have the necessary software required for this course.

#### Attendance

Students are expected to attend the classes as some of the material covered in the class may not be available on the class slides. If you miss a class, it is your responsibility to find out the material covered in that class. It will not be possible to conduct makeup classes; however, I can answer any specific difficulty that you encounter.

#### Academic Honesty

University policy pertaining to academic integrity is set forth in the current Graduate and Undergraduate Bulletins. It is the student's responsibility to become familiar with the standards, penalties, and procedures contained therein. Penalties for academic dishonesty of any nature are determined at the discretion of the instructor and are severe. Such penalties include, among others, the assignment of a failing grade on an examination, paper, or project and include the assignment of a final course grade of 'E'. In addition, the matter may be referred to the University Judicial System and result in further penalties, including suspension and expulsion from the University. Students attending this course will be held to the highest ethical standards of behavior and are cautioned that the Department of Accounting and Law requires strict compliance with all policies pertaining to academic integrity. Accordingly, it is to be understood that students who commit any act of academic dishonesty will be penalized and that a possible result of academic dishonesty is the assignment of a failing grade in this course.

#### Policy on Cheating

Cheating in an examination or assignments will result in an E grade for the course. Further, the students involved will be referred to the Dean's office for disciplinary action. The use of graphing calculators and cell phones during exams is prohibited.

#### Makeup Exams

Makeup exams will be given only for valid and verifiable extenuating circumstances (e.g. a major medical situation). In such a case, it is the student's responsibility to contact me ahead of time and arrange to take a makeup exam at an alternate date/time. Makeup exams will be generally harder than the regular exams.

### Policy on I grades

The final drop date with a 'W' grade in the course is Monday, November 13, 2006. After this date, a grade of 'I' will be given only for genuine extenuating circumstances that are beyond your control. To be considered for an 'I' grade, both of the conditions must be met: First, your work must be in good standing and secondly written documentation must be supplied about the extenuating circumstance. Under no circumstances will the condition for completing an 'I' grade be that the entire course be retaken later without a new registration.

### Course Announcements

This syllabus will also be available on the homepage of this course. The tentative course outline is included in this syllabus; however, it is subject to change based on actual class discussions. Students are advised to check this website on a daily basis for information regarding homework assignments, class handouts, projects, and other course related information. We will also have a class mailing list through which I can send you slides or assignments.

### Course Outline

Class	Date	Topics	Reference Chapters	Assignments	Due Date
1	9/05/06	Introduction			
2	9/07/06	Accounting Information Systems	1		
3	9/12/06	Documenting Accounting Information Systems	2	HW 1	
4	9/14/06	Documenting Accounting Information Systems	2		
5	9/19/06	System Development Life Cycle	11		HW 1 Due
6	9/21/06	System Development Life Cycle	11	HW 2	
7	9/26/06	Systems Design and Evaluation	12		
8	9/28/06	Systems Implementation	13		
9	10/03/06	Data Storage and Data Modeling	9, 10	Database Project	HW 2 Due
10	10/05/06	Data Modeling/MS Access	9, 10	HW 3	
11	10/10/06	Database Management Systems/SQL	10, SQL Link		
12	10/12/06	SQL/Review	10, SQL Link		HW 3 Due
13	10/17/06	Exam 1- In Class			
14	10/19/06	Business Processes	6, 7, 8		
15	10/24/06	No Class (classes suspended per schedule)			
16	10/26/06	Internal Controls, Data Security, and Ethics in Accounting Information Systems	3, 4, 5	Final Project	Database Project Due
17	10/31/06	Internal Controls/Sarbanes-Oxley	3, 4, 5		
18	11/02/06	Electronic Commerce and the Internet	15	HW 4	
19	11/07/06	HTML	HTML Link		
20	11/09/06	XML/XBRL	XML/XBRL Links		
21	11/14/06	XML/XBRL	XML/XBRL Links		HW 4 Due
22	11/16/06	Information Technology Auditing	14, 16		

		and Accounting Information Systems/Review			
23	11/21/06	Exam II- In Class			
24	11/23/06	No Class (classes suspended- Thanksgiving Break)			
25	11/28/06	Final Project Presentation			Final Project Due
26	11/30/06	Final Project Presentation			
27	12/05/06	Final Project Presentation			
28	12/07/06	Final Project Presentation			