College of Business

**ACTG 378: ACCOUNTING INFORMATION MANAGEMENT – Fall 2012**

Monday/Wednesday 2-4 plus required one hour recitations for all students

**INSTRUCTOR**

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Byron's web site

**OFFICE HOURS**

- Mondays 12:45 – 1:45 PM
- Tuesdays 2:00 - 3:00 PM
- Fridays 1:30 – 2:30 PM
- And gladly by appointment

I would enjoy talking to you!

**COURSE DESCRIPTION -- ACTG378 is a four unit course.**

This course is required by the accounting, finance, and BIS majors. It is delivered in 4 hours of lecture and 1 hour of recitation each per week.

Introduces students to the field of information management. Topics include information systems technology, the strategic role of IT, the business applications of networks, databases and Internet technologies, the system life cycle model, systems analysis and design methodologies, and the development and implementation of information systems. **PREREQS:** (BA 213 and BA 302 and (BA 275 or BA 276) ) and grade of "C" or better in the prereqs and junior standing and departmental approval required.

**Informally:** Information technology (IT) is crucial in today’s businesses and managed organizations – both operationally and strategically. IT offers tremendous opportunities but also exposes companies to important operational and regulatory risks; organizations need people who are knowledgeable about the operation and implementation of IT-based business applications. ACTG378 introduces students to the information systems field. The lectures, exercises, readings, and assignments cover key concepts and timely issues related to the use of Information Systems in organizations. Specific topics include: information systems technology, the business applications of networks and databases, development of information systems, implementation of systems, IT Governance, and appropriate internal control environments for IT-based business applications. In addition to the lecture and reading material, students will apply the techniques we cover in an extensive integrated group project and in recitation exercises.
COURSE MATERIALS

Information Systems - OSU College of Business, 1-256-18931-6
Available only at the OSU Bookstore - but it is relatively inexpensive. It includes chapters from two text books, one by Laudon and Laudon, another by Kay and Oliva

Some course material will be available in Blackboard.

Flow charts are created in MS Visio. Database exercises will be done in MS Access. These programs are installed on COB computers and are available to COB students for free through MSDNAA.

Links: MSDNAA instructions

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**Tentative Course Schedule – Fall 2012**

<table>
<thead>
<tr>
<th>Week</th>
<th>Monday</th>
<th>Wednesday</th>
<th>Recitation</th>
<th>Due Friday Night at 11:59pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Jan 9</td>
<td>Welcome - Introduction, Assignments Project Assignment Overview</td>
<td><strong>Text:</strong> Chapter 1: Business and Information Systems in Your Career</td>
<td>Collaboarting in Sharepoint</td>
<td><strong>Due:</strong> Plan Group Work</td>
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<tr>
<td>2 Jan 16</td>
<td>System Characteristics</td>
<td><strong>Text:</strong> Chapter 2: Global E-Business and Collaboration</td>
<td>Creating Flow Charts in MS Visio</td>
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<tr>
<td>3 Jan 23</td>
<td>Acquiring IT Systems</td>
<td><strong>Text:</strong> Chapter 7: Accounting Databases</td>
<td>Data design pattern 1: Objects and Transactions Spreadsheets vs. Databases</td>
<td><strong>Due:</strong> PRJ1 – Narrative, Events, and Flow Charts</td>
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<tr>
<td>4 Jan 30</td>
<td>How industrial-strength database systems add value</td>
<td>Concepts and projects: Reviewing what we have done</td>
<td>Category and intersection tables</td>
<td></td>
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<tr>
<td>5 Feb 6</td>
<td><strong>Midterm Exam</strong></td>
<td>Productivity and IT Read: VII Pillars of Productivity</td>
<td>AP database walkthrough</td>
<td></td>
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</table>
STUDENT EVALUATION

Student evaluation will consist of two related areas--the understanding of basic concepts and the ability to apply tools and techniques. Students will demonstrate their understanding of concepts by participating in classroom discussions and completing written assignments, quizzes, and examinations. Students will demonstrate their ability to apply tools through completing assignments and projects.

<table>
<thead>
<tr>
<th>Grade Component</th>
<th>Weighting</th>
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<tbody>
<tr>
<td>Group Project: Design an AIS</td>
<td>25 %</td>
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<tr>
<td>Individual Group Project Score</td>
<td>5 %</td>
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<tr>
<td>Individual Database Assignment</td>
<td>5 %</td>
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<tr>
<td>Exercises</td>
<td>5 %</td>
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<tr>
<td>Midterm Examination</td>
<td>30 %</td>
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<tr>
<td>Final Examination</td>
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<td>Grade</td>
<td>Minimum Score</td>
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<tr>
<td>A</td>
<td>93%</td>
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<tr>
<td>A-</td>
<td>90%</td>
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<tr>
<td>Grade</td>
<td>Minimum Score</td>
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<tr>
<td>B+</td>
<td>87%</td>
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<tr>
<td>B</td>
<td>83%</td>
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<tr>
<td>B-</td>
<td>80%</td>
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<tr>
<td>Grade</td>
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<td>Grade</td>
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<td>D+</td>
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<tr>
<td>D</td>
<td>63%</td>
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<tr>
<td>D-</td>
<td>60%</td>
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</tbody>
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*Final grade percentages*

**Individual Assignments, and Quizzes:**

- An extensive individual database assignment will be made available in Blackboard.
- *Quizzes* will be given during class and are usually discussed immediately after completion. Individuals not in class will **not** be allowed to make up the quiz once it is discussed in class. Quizzes are based upon the readings and lecture but some will also be project-based. They will ask you to apply concepts from class to details of your group project – you will need to know about your project to get full credit on project-based quizzes.

**COURSE POLICIES**

**College of Business Code of Conduct**

**University wide Student Conduct Policies**

**Academic Honesty Policy:**

Individuals are encouraged to discuss the projects and assignments outside of class and share ideas. However, unless specified as a team assignment, each person must individually complete and submit his/her own work. Students are expected to uphold the OSU standard of conduct for students relating to academic dishonesty. Academic dishonesty is defined as an intentional act of deception in which a student seeks to claim credit for the work or effort of another person or uses unauthorized materials or fabricated information in any academic work. Students assume full responsibility for the content and integrity of the academic work they submit. The guiding principle of academic integrity is that a student's submitted work, examinations, reports, and projects must be that student's own work for individual assignments, and the group's own work for group assignments/projects. Students are guilty of academic dishonesty if they:

- Use or obtain unauthorized materials or assistance in any academic work; i.e., cheating.
- Falsify or invent any information regarded as cheating by the instructor; i.e., fabrication.
- Give unauthorized assistance to other students; i.e., assisting in dishonesty.
- Represent the work of others as their own; i.e., plagiarism.
Modify, without instructor approval, an examination, paper, record or report for the purpose of obtaining additional credit; i.e., tampering. The penalty for academic dishonesty is severe. Any student guilty of academic dishonesty may be subject to receive a failing grade for the exam, assignment, quiz, or class participation exercise as deemed appropriate by the instructor. In addition, the penalty could also imply that the student receive a failing grade for the course and be reported to the University officials at the College of Business, and the officials at the Office of Student Affairs.

Behavior in Class:

- Behavior in class should be professional at all times. The atmosphere within the classroom should be the same as you might expect in a casual business meeting. People must treat each other with dignity and respect in order for scholarship to thrive. Behaviors that are disruptive to learning will not be tolerated and may be referred to the Office of the Dean of Students for disciplinary action.

Accommodations:

- Students who have any emergency medical information the instructor should know of, who need special arrangements in the event of evacuation, or students with documented disabilities who may need accommodations should make an appointment with the instructor as early as possible, no later than the first week of the term. If additional assistance is required the student should contact the Office of Disability Services. 

  This statement is gladly included in cooperation with University policy: "Disability Accommodation. Accommodations are collaborative efforts between students, faculty and Disability Access Services (DAS). Students with accommodations approved through DAS are responsible for contacting the faculty member in charge of the course prior to or during the first week of the term to discuss accommodations. Students who believe they are eligible for accommodations but who have not yet obtained approval through DAS should contact DAS immediately at 737-4098."

Discrimination or Harassment:

- Discrimination or harassment will not be tolerated in the classroom. Most cases of discrimination or harassment violate Federal and State laws and University Policies and Regulations. Intentional discrimination or harassment will be referred to the Affirmative Action Office and dealt with in accordance with the appropriate rules and regulations.

  Unintentional discrimination or harassment is just as damaging to the offended party, but it usually results from people not understanding the impact of their remarks or actions on others, or an insensitivity to the feelings of others. We must all strive to work together to create a positive learning environment. This means that each individual should be sensitive to the feelings of others and tolerant of the remarks and actions of others. If you find the remarks and actions of another individual offensive, please bring it to their attention. If you believe those remarks and actions constitute intentional discrimination or harassment, please bring it to your instructor's attention.
Arbitration:

- There will be a one-week arbitration period after graded items (projects, assignments, etc.) are returned. Within that one-week period, you are encouraged to discuss any assumptions and/or misinterpretations that you made about the activity that may have influenced your grade.

LEARNING OUTCOMES

My goal for each of you this term is that you will explore a large number of important topics. It is a long list, but I plan to expose you to all of this in 10 short weeks.

A successful student will be able to:

- Document individual business processes from an information systems perspective using narratives, use-case diagrams, flow charts, data schema diagrams, and mock-up versions of reports and forms.
- List and categorize a variety of system documentation tools, explaining strengths and weaknesses.
- Explain how internal controls relate to information systems.
- Work productively in a group environment.
- Recognize limiting and enabling factors of technology, and describe the forces and processes governing modern day business computing.
  - Understand the relationships between the use of information system technology and business productivity.
  - Provide an overview of information system successes and failures and some of their causes.
  - Match standard business data processing needs with standard technologies.
- Demonstrate a fundamental understanding of how the Internet works. Note: this is not the same as knowing how to navigate the Internet.
  - Recognize the various Internet and WWW standard setting organizations, their responsibilities, and their governance.
  - Describe the function of basic HTTP commands (GET, HEAD, and POST) and generally describe how requests and responses move around the Internet.
  - Explain what a protocol does and how protocols are a key element in the growth of the Internet.
  - Explain the role of the W3C in guiding the development of the Internet.
  - Contrast the basic purpose and syntax of XML vs. HTML.
- Recognize the operational and strategic business opportunities of XML-based data communications such as web services.
  - Formulate a simple XML model of a standard set of business information; e.g., a simple earnings statement, a sales order, or a customer complaint.
  - Explain the role of XBRL in financial business reporting.
Conceptually formulate an XML-based web service for sharing information between a B2B supplier and consumer.

- List and explain the general function of the key components of an XBRL document. Generally identify the function of standard XBRL elements in an example document. Explain the value of using XBRL.

- Design and read the relational structure of prototypical complexes of business data and information and distinguish good from bad data models.
  - Usefully organize business processing data into tables and attributes.
  - Specify primary and foreign key structures.
  - Differentiate master, transaction, and intersection tables, explaining their characteristics and role in a relational database system.
  - Translate back and forth between standard business information and its relational representation.
  - Name the major characteristics of industry-strength database systems.

- Demonstrate a basic understanding of relational database access concepts:
  - Explain what makes a password relatively strong or relatively weak.
  - Discuss how an RDBMS (Relational Database Management System) can support business processes and controls based on Referential Integrity (foreign keys) and Transaction Integrity (Roll Back).
  - Describe how an RDBMS supports data documentation. (Diagrams and a database about the database.)
  - Generally interpret an SQL query. What are the basic key words? What do those key words do? (SELECT, FROM, WHERE)
  - Correctly identify the expected output of simple SQL statements including the result of GROUP BY, SUM, and COUNT.
  - Describe how different queries can be used to support realistic business tasks such as listing and summarizing transactions and verifying the accuracy of stored summary data where data is stored in multi-table, normalized data structures.

- Recognize key computer hardware and software terminology:
  - Identify CPU, primary storage, secondary storage, and IO device descriptors in a PC purchase specification.
  - List several factors affecting computer performance.
  - Relate binary numbers to data encoding, counting forward and backward in binary to ascii characters.

- Explain key system characteristics:
  - List and explain the components of the DIKW framework.
  - Demonstrate how the terms modularity and coupling can be used in evaluating business processes.
  - Contrast black/white box and open/closed as they apply to systems.
  - Explain how the terms extensibility, entropy, and scope apply to the evaluation of systems and system risks.

- Understand internal control as it relates to IT in organizations:
  - List and describe the components of COSO.
  - Explain how various kinds of internal controls can be used to reduce risk.
  - Contrast various types of controls: application controls, general IT controls, and internal controls implemented in IT.
List, define, contrast, and give examples of preventive, detective, corrective, and compensating controls.

- Do a few rudimentary tasks in a personal database application (MS Access) and create flow charts using a drawing application (MS Visio).

These objectives were selected after reviewing existing courses in our program, talking to industry practitioners, and reviewing the model curriculum proposed by ISACA (Information Systems Audit and Control Association). The text, examinations, assignments, and project formulation have all been chosen to support these objectives.

This course will address the following College of Business Learning Outcomes

- College of Business Specific Learning Outcomes
  - Each student must understand and be able to use team building, collaborative behaviors and project management in the accomplishment of group tasks.
  - Each student shall demonstrate information technology skills as they apply to today’s business environment.
  - Each student shall be able to converse and to write at an acceptable level for business communications in English.

- Accounting Option Specific Learning Outcomes
  - Each student shall be able to apply accounting concepts, principles, standards, and processes.
  - Each student shall demonstrate information technology skills as they apply to today’s business environment to solve business problems and to communicate those solutions.
  - Each student must demonstrate analytical skills through finding, organizing, assessing, and analyzing data appropriate to a given situation.
  - Each student shall be able to impart the knowledge and skills listed above to provide insightful advisory judgments and recommendations regarding the accounting for and the business implications of events, conditions, circumstances, and transactions that give rise to business opportunities or problems.
  - Each student must demonstrate strong organizational skills and a capacity for responsive and timely work.

This page is maintained by Byron Marshall.  Send E-mail to byron.marshall@bus.oregonstate.edu.