Instructor: Dr. Jim Waeglein
Course Time: T, Th 11 - 12:20 PM
Office: Cremer 106
Office Phone: (620) 341-6395
E-mail: JWaegele@Emporia.EDU
Office Hours: Tue. & Thurs. 8 - 11 A.M, and Tues. 12:30 - 1:30 PM and By Appointment.

Course Description:
This is an information systems for accountants course and not a traditional accounting course like you have had in the past. The course seeks to examine the linkages between information systems and accounting and to prepare you to be a trusted business advisor. The course provides an overview of how to understand, analyze, and control both manual and computerized information systems, and is designed to provide the computer tools and knowledge so that today’s business or accounting student will be tomorrow’s successful and complete manager, consultant, accountant, and/or auditor. The topics covered in this course include computer technology, internal control in a computer environment, computer auditing, systems analysis and design, database systems, networking, electronic commerce and specific systems applications. Hands on experience will be obtained through projects and various software packages. Students will use the Windows, MS Office (Excel, Word, Access) Visio, Microsoft Expressions, Dreamweaver, Microsoft Dynamics and Quickbooks Accounting and Lexis/Nexis software packages in the course. The student will also do research using the Internet.

Course Goals/Purposes:
This course requires the student to actually perform a control review/disaster recovery plan and a web page design for a business. This course assumes a minimal knowledge of computers (IS 213 - Management Information Systems). There is no programming required in this course (Prerequisites: AC 233, IS 213, Jr. Status)

Course Format:
This course is in seminar mode, so be prepared to participate with others and discuss not only exercises and problems from the text but also your computer projects.

Required Textbooks:
Waeglein, James F., Information Systems for Accountants: Class Notes and Study Guide, Fall 2012 Edition. (Available from the Instructor) Any additional readings will be announced in class. You are also required to buy a USB Drive.

Examinations:
There will be three exams. They will be given on the dates listed in the assignment sheet. Only students with documented excuses will be given make-ups. Students need to notify me prior to the time of the exam or prior to the assignment due date. I do not give early exams under any circumstances.
Evaluation:
Grades will be assigned on the basis of:
EXAM 1 = 15%, EXAM 2 = 15%, Final Exam = 25%, Quiz = 5%, Integrated computer assignment = 7%, Control Memo & Disaster Recovery Plan = 8%, Homework = 5%, Class Participation = 5%, Flowchart Assignment = 5%, Web page = 10%. Please staple all assignments. Do not use folders (60% of the Final Exam will be material covered after the quiz and 40% will be material after the second exam and before the quiz.). +/- grading will be used.

Class Participation involves raising your hand and answering questions. It is not just attending class. The grade is based on quantity as well as quality and is also used to evaluate borderline grade situations. Articles that are relevant to the class that you bring in and discuss also count for class participation. Check web sites such as the technology section of cnn.com and abcnews.com and cio.com and computerworld.com.

Attendance & Participation:
Attendance is extremely important in this class and I do take attendance. Students are allowed to miss 2 classes (you don't have to tell me the reason why or provide documentation) after which it counts against your class participation grade. If you miss more than 4 classes or 4 homework assignments or do not turn in all computer assignments you will receive a grade of F in the class or withdrawn. It is possible to have a negative class participation grade. Homework assigned should be handed in prior to the class or emailed to the instructor prior to class time if you will be absent. You need to keep a copy for class participation purposes. Each chapter begins with a video question that needs to be answered along with the review questions for the chapter. Late assignments will not be accepted. It is expected that you do the required reading and assignments on time and participate in class discussions. It is also expected that you maintain a schedule for the projects and you do the computer software package assignments on time.

Withdrawal Policy:
The option of the instructor to initiate student withdrawal for excessive student absences does apply to this course. Students will be withdrawn for excessive absences (>4) and disruptive behavior (lateness, use of electronic devices etc.). Students who decide to withdraw and receive an automatic "W" must complete the formal withdrawal procedure by October 24, 2012. After that date, a student may not withdraw from the class nor may the instructor assign a "W".

School of Business Mission Statement
The School of Business prepares a diverse student body for successful careers by offering high-quality professional business programs in a student-centered learning environment. As a teaching institution enriched by management practice-related and pedagogical scholarship and service, the School primarily serves undergraduate students while offering strategically-focused graduate programs.

Academic Dishonesty:
At Emporia State University, academic dishonesty is a basis for disciplinary action. Academic dishonesty includes but is not limited to activities such as cheating and plagiarism (presenting as one's own the intellectual or creative accomplishments of another without giving credit to the source or sources. The faculty member in whose course or under whose tutelage an act of academic
dishonesty occurs has the option of failing the student for the academic hours in question and may refer the case to other academic personnel for further action. Emporia State University may impose penalties for academic dishonesty up to and including expulsion from the university. Cheating and plagiarism will not be tolerated. You are encouraged to share your knowledge and experience with your fellow students; however, the final product of exams and assessments are meant to be individual efforts and those that are not will be punished by failure (score of zero), on that assignment, a grade of F in the class, and referral to the appropriate University offices. Copying word-for-word from another source is plagiarism. Anti-plagiarism software will be used to evaluate papers. Any papers that have more than 20% copied word-for-word from sources will receive a grade of zero.

Disabled Student Policy:
Please contact the instructor immediately if (1) you have or think you have a disability or medical condition which may affect your performance, attendance, or grades in this class and for which you wish to discuss accommodations of class related activities or schedules, (2) you may require medical attention during class, or (3) you may need special emergency evacuation preparations of procedures. Emporia State University will make reasonable accommodations for persons with documented disabilities. Students need to contact the Director of Disability Services and the professor as early in the semester as possible to ensure that classroom and academic accommodations are implemented in a timely fashion. All communication between students, the Office of Disability Services, and the professor will be strictly confidential. Contact the Office of Disability Services and Non-Traditional Student Programs at Room 211 S. Morse Hall, 620/341-6637 Voice, 620/341-6646 TTY, or via e-mail disabser@emporia.edu. Accommodations are provided on an individualized, as-needed basis after needs and circumstances have been evaluated.

Special Instructions:
All written assignments and software assignments must be submitted on the date due. Late assignments WILL NOT be accepted. Any assignments or web pages that have more than 3 grammatical and typographical errors, will be returned ungraded.

INTEGRATED COMPUTER ASSIGNMENT
This assignment is designed to expose you to the preliminary work that is often done prior to a consulting or audit engagement. Before an engagement, preliminary analysis is done of the company they are about to evaluate to determine areas that need further work and areas that might need additional examination and analysis in the future. This is done by doing research on the company and by doing ratio and trend analysis on the company's financial statements. The report requires the use of an integrated word processing, spreadsheet, and graphics package.

For this assignment, you should first find your company's annual report, that was assigned, on-line. Look over carefully the annual report of the company. Look at the auditor's opinion. For the spreadsheet assignment you are to do a 5 year projection of this company's income, expense, and sales. The two most recent years in the annual report should be entered as given. You should therefore have a total of seven years entered on your spreadsheet. You only need to enter the income statement (up to income from operations - ignore extraordinary items), total current assets, total current liabilities, total assets, and long-term debt on the spreadsheet. The assumptions you should use are: sales will increase by 10% each year, cost of goods sold will increase by 8% each year (if a service company use the largest expense), selling expenses will increase by 2%, and any other expenses will increase by 1%. Assume total assets will increase by 5% a year, current assets will increase by 6% a year, and
current liabilities and total debt will increase by 9% a year. Compute return on assets, the ratio of current assets to total assets, the ratio of total debt to total assets, profit margin, and the current ratio. Modify the assumptions and show what happens when you change any of the numbers. Using graphics you should then create a bar graph showing the trend of sales, cost of sales, total expenses, and net income over the five year period. Prepare a report that analyzes the ratios, particularly for the two years of actual data that you have. You should compare your company's ratios with at least 2 companies in the same industry. Papers with more than 3 spelling or typographical errors will be returned ungraded.

An auditor or consultant prior to an engagement also does research on what is taking place in the client's industry and with the client. For your particular company you should do research by examining ABI Inform, Lexis/Nexis, the Internet, and then finding any articles (at least 3 non-company & independent) that relate to your company or the company's industry. You should then prepare a report using the integrated package that examines the issues that have involved your company and your company's industry. Your report should also include an analysis of the results of your spreadsheet forecast and should highlight, based on your results, any problem areas that a consultant or auditor should probably spend more time on either this year or in future years. The report should be approximately 3 - 4 pages (not including appendices and references) and should be an integrated report. You should include a printout of your spreadsheet formulas as an appendix to your report.

You will be graded on your comprehensiveness, creativity, writing style, and whether or not you have used the software tools correctly. This assignment is due on September 25, 2012. You should plan accordingly and not wait until the last minute. You have plenty of time.

The Control Evaluation & Disaster Recovery Plan Project

This assignment can either be done individually or a 2 person group. If you decide to do it with another person you may not at some point decide to do it by yourself.

Objective: To evaluate a company's system for controls & disaster recovery capability. The final report should consist of an evaluation of the company's present information system with recommendations for improvement.

Goals: 1) Ability to sell your ideas to an outside company.
2) Practice in writing a formal business report.
3) Application of knowledge in this and other courses to a "real world" organization.
4) Understanding what an information system is and what makes for a good system.

Obtaining a Company:

The company you use should have its central processing unit (CPU) on site instead of connecting to it over phone lines. The company should have at least two of the following applications on its computer system: Accounts Payable, Accounts Receivable, Payroll, Inventory, or General Ledger. Use the term internal control evaluation instead of audit in referring to your project. You may not use University Departments.

Sources: 1) Companies you have worked for or your parents, friends, etc. have worked for.
2) Contacts through professors.
3) The Small Business Development Center.
4) Companies where you are a valued customer.
5) Use the ESU Alumni Directory and look for people who have graduated in the 90's and before and
are presently working in a position of financial responsibility (controller, financial Vice-Pres., etc.) for a company in the area.

6) The phone book. Ask to speak to the controller or chief accountant

If all this fails, I have contacts with companies that you can use, which I will give you provided you have made a valid attempt to obtain a company. You should go to the company as soon as you get initial approval.

Grading Criteria for Control Memo:
1) Organization
2) Recommendations for control improvement/disaster recovery.
3) Comprehensiveness in covering major points.
4) Writing style (clarity, meeting of objectives, etc.).
5) Creativity.
6) Questions Asked (Include Questionnaires as an Appendix)

The internal control memo and disaster recovery plan should be no more than 7 double-spaced typed pages for an individual assignment and no more than 9 double-spaced typed pages for a 2 person assignment. The control questionnaires and other documentation should serve as an appendix to the memo and doesn’t count toward the page totals.

Other tips:
- Use the questionnaires that I give you.
- Stick to a schedule.
- Choose a small or medium-sized company, not a large corporation.
- Make sure the company takes you seriously. Arrange for a visit as soon as possible to discuss what you will be doing.
- Be prepared to talk about projects in class.
- Don’t underestimate your ability. You have much to contribute to a company if nothing more than an outside or "fresh" perspective.
- If you are having problems, see me for help. The project is designed to simulate "real world" conditions. My role therefore is that of a manager or supervisor, who is available for advice if asked, and not to lead you by the hand through the project.
- Since you are going into a company's place of business it is expected that you dress and act as professionals.

FLOWCHART ASSIGNMENT

The flowchart assignment requires that you flowchart the description of the application that I give you using Visio or some other flowcharting software. Flowchart how it is presently described and how it should work in a proper system of internal control. You are handing in sheets that have your flowcharts and no disks. Make sure you have carefully proofread your flowcharts. You also need to hand in the descriptions that I gave you, attached to your flowcharts, as each student's assignment is different.

THE WEB PAGE PROJECT

Objective: The web page project requires each student to design a web page that will allow a company to describe its products and services and to engage in electronic commerce.

Goals:
1) Ability to sell your ideas to an outside company.
2) Practice in designing a business web page.
3) Application of knowledge in this and other courses to a "real world" organization.
4) Understanding what electronic commerce is and what makes for a good system.

Obtaining a Company:

The company you use for your web page assignment is a local company that I
will assign to you. You can gather information from publicly available sources without needing to have the company's permission. Their web page resides on your student computer account and not their computer system.

Grading Criteria for Web Page Design:

1) Organization
2) Ability to enable electronic commerce.
3) Comprehensiveness in covering major points (links, work etc.)
4) Presentation style (clarity, meeting of objectives, etc.).
5) Creativity.
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**FINAL EXAM: FRIDAY DECEMBER 14; 8 to 9:20 AM**