**MGMT 449 – AIS SYLLABUS – FALL 2014**

### Class Information

| Class Time          | Section 001: MW 11:00 – 12:15 (ASM 1064) |

### Instructor Information

<table>
<thead>
<tr>
<th>Instructor</th>
<th>Matthew Pickard, MBA, PhD</th>
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<tbody>
<tr>
<td>Office</td>
<td>ASM 2020</td>
</tr>
<tr>
<td>Office Hours</td>
<td>W 2:30 – 4:00, Th 3:30-5:00, and by appointment</td>
</tr>
<tr>
<td>Phone</td>
<td>505-277-3631</td>
</tr>
<tr>
<td>Email</td>
<td><a href="mailto:mpickard@unm.edu">mpickard@unm.edu</a></td>
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</table>

### REQUIRED COURSE MATERIALS

  - NOTE: The bookstore carries a less expensive, customized version of the book. It's ISBN # is 978-1-285548-74-6

You may want to consider renting or purchasing the [Gelinas, Dull, and Wheeler](#) textbook from [Coursesmart.com](#) to save money. Or, it's old enough now, you can get used copies cheap on Amazon.

### COURSE OVERVIEW

It is becoming increasingly difficult to find accounting operations that do not leverage information technology (IT). Thus, it is extremely important for accountants to be familiar with how manual accounting operations are mapped to and implemented with IT. This course will expose the accounting student to the principles and techniques necessary to design, analyze, and work with accounting information systems (AIS).

### COURSE OBJECTIVES

Students who successfully complete this course will:

- Explain why information quality is critical to and affects decision-making.
- Know how to read, develop, and evaluate accounting system documentation including data flow diagrams and system flowcharts.
• Apply principles of internal control to ensure integrity in both business processes and accounting information systems.
• Gain a conceptual and practical understanding of the function, organization, and operation of accounting systems including transaction processing and financial reporting systems.
• Apply principles and skills of database management, design, and data extraction to develop databases and make decisions.

ASSESSMENT AND GRADING

The points for this course will be allocated as follows:

<table>
<thead>
<tr>
<th>Systems Understanding Aid (SUA)</th>
<th>250</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exams</td>
<td>300</td>
</tr>
<tr>
<td>Performance in Cycle Game (Group)</td>
<td>150</td>
</tr>
<tr>
<td>Homework Assignments</td>
<td>300</td>
</tr>
<tr>
<td><strong>Total possible points</strong></td>
<td><strong>1000</strong></td>
</tr>
</tbody>
</table>

Homework points are allocated as follows:

<table>
<thead>
<tr>
<th><strong>Homework Assignment</strong></th>
<th><strong>Points</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>HW #0I Interview</td>
<td>10</td>
</tr>
<tr>
<td>HW #1I Systems Documentation</td>
<td>5</td>
</tr>
<tr>
<td>HW #1G Systems Documentation</td>
<td>50</td>
</tr>
<tr>
<td>HW #2I Systems Documentation</td>
<td>5</td>
</tr>
<tr>
<td>HW #2G Systems Documentation</td>
<td>50</td>
</tr>
<tr>
<td>HW #3I Internal Controls</td>
<td>30</td>
</tr>
<tr>
<td>HW #4I Cycles Game Write-up</td>
<td>50</td>
</tr>
<tr>
<td>HW #5I Database Design</td>
<td>5</td>
</tr>
<tr>
<td>HW #5G Database Design</td>
<td>50</td>
</tr>
<tr>
<td>HW #6I SQL</td>
<td>35</td>
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<tr>
<td>HW #7I Pivot Tables</td>
<td>10</td>
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</tbody>
</table>

HW #1G, HW #2G, HW #4I, HW #5G, and #6I will be graded and points will be assigned based upon your performance on those assignments. Points for all other assignments are awarded based on BEST effort completion (i.e., if you do the work, you get the points, regardless of whether you have the right answer).

Points for group assignments will be allocated to individuals based on group member evaluations.
The course grades are awarded based on the following breakdown:

<table>
<thead>
<tr>
<th>Grade</th>
<th>% of Total</th>
<th>Break</th>
</tr>
</thead>
<tbody>
<tr>
<td>A+</td>
<td>98-100</td>
<td>$980</td>
</tr>
<tr>
<td>A</td>
<td>93 – 97.99</td>
<td>$930</td>
</tr>
<tr>
<td>A-</td>
<td>90-92.99</td>
<td>$900</td>
</tr>
<tr>
<td>B+</td>
<td>88-89.99</td>
<td>$880</td>
</tr>
<tr>
<td>B</td>
<td>83-87.99</td>
<td>$830</td>
</tr>
<tr>
<td>B-</td>
<td>80-82.99</td>
<td>$800</td>
</tr>
<tr>
<td>C+</td>
<td>78-79.99</td>
<td>$780</td>
</tr>
<tr>
<td>C</td>
<td>70-77.99</td>
<td>$700</td>
</tr>
<tr>
<td>D</td>
<td>60-69.99</td>
<td>$600</td>
</tr>
<tr>
<td>F</td>
<td>0-59.99</td>
<td>0</td>
</tr>
</tbody>
</table>

IMPORTANT! The instructor reserves the right to subtract up to 50 points (i.e. a half of letter grade) from your final for unprofessional behavior you display in association with this class. Professionalism is a baseline expectation! Examples of professionalism or lack of professionalism are as follows:

Professionalism:

- Proactively learning the material and going above and beyond assignment requirements.
- Participating actively in class.
- Maintaining a positive, learning attitude.
- Attending class and being on time.
- Attending office hours for help.

Lack of Professionalism:

- Turning in sloppy work (includes assignments, but especially exams).
- Not following assignment submission instructions.
- Complaining or whining, or displaying a negative attitude.

## COURSE POLICIES

**Late Assignments / Projects:** Except in unusual and extreme circumstances (e.g. severe or prolonged illness, death in the family, etc.) which are cleared with the instructor ahead of time, late assignments / projects will not be accepted.

**Make-up Exams:** Except in unusual and extreme circumstances (e.g. severe or prolonged illness, death in the family, etc.) which are cleared with the instructor ahead of time, there will be no make-up exams.

**Grade Appeals:** Must be made in writing within one week from when the exam or assignment is returned in class or within one week from the last day of quiz or Graded HW availability. For
Any challenge must include the basis of your reasoning and any support (from the text) for your position. Your original exam must be returned with your challenge.

**Discussion and Peer Study:** Studying or discussing course assignments and materials with other class members is **highly encouraged.** However, your exams and other submissions must be your own work.

**Academic Integrity:** Academic integrity is expected from all students enrolled in this course. Cheating is expressly forbidden. Cheating includes copying from the homework, quizzes, exams or files of other students, use of unauthorized material during exams, allowing others to complete Graded HW or quizzes for you, and any other form of academic dishonesty. It also includes failing to report or allowing other students to cheat. Academic dishonesty includes marking absent students as present if roll is taken. If you are unsure what constitutes academic dishonesty, check the [UNM Catalog 2010-2011](http://www.unm.edu/collegenews) at 46 or your Pathfinder (Appendix), (see Policy on Academic Dishonesty and Student Code of Conduct), or speak with your instructor. I will refer incidents of cheating on to the appropriate UNM authorities. **Cheating will result in an “F” for the entire course.**

**Access to Education:** Qualified students with disabilities needing appropriate academic adjustments should contact the instructor as soon as possible, preferably in the **first week of class** to ensure your needs are met in a timely manner. For information on assistive technology available for student use and additional information on services available through the [Accessibility Resource Center](http://www.unm.edu/accessibility). Students are required to attend classes and to arrive on time. Attendance may be taken. While we understand that you may want to visit with your fellow students, please do this before or after class—we will not “talk over” students. Finally, please turn off any audible ringer on your cellphone—we will deduct points if these go off in class.

**Audit:** A student may register for a course as an auditor, if permission of the instructor is obtained. A student has the **first four weeks** of the semester to change a course to audit status. No changes in audit status will be processed after the fourth week of class. Students are charged the normal tuition rate for auditing a course.

**Copyright:** All materials in this course fall under copyright laws and should not be downloaded, distributed, or used by students for any purposes outside of this course.

**Courtesy:** Please come to class and focus on what is going on, rather than being distracted by a cellphone, text-messaging, or surfing the web.

**Inclement Weather Policy:** On days when weather is bad, please listen to local media or check [http://www.unm.edu/news/CampusNews/weather.html](http://www.unm.edu/news/CampusNews/weather.html) to see if UNM will be operating on a delayed schedule or will be closed. A delay means that classes scheduled before the late campus opening are CANCELLED (For example, if a two-hour delay is announced, then classes scheduled to start before 10:00 a.m. are cancelled. For MGT 449, if there is a two-hour delay, the MGT 449 sections that would have started thereafter on that day will be cancelled also. A closure means that UNM will not be opened for the day, or will be closed before the end of the regular work day.

In the event of a delay or closure of UNM **affecting our class on an exam day**, the exam will be
given during the next scheduled class meeting. In the event of such a delay or closure during final exam week, you will be notified through a Blackboard Vista announcement on the class site and/or via e-mail to your UNM account of the rescheduling of the final exam. For more information about UNM’s inclement weather policy, see http://www.unm.edu/~ubppm/ubppmanual/3435.htm.

**Incompletes, Drops, and Withdrawals:** Your instructor gives an incomplete only under extreme circumstances. If you are running into problems with the course, please contact your instructor as early as possible so you do not fall behind. If you need to withdraw from school or drop the course, please do it in a timely manner and notify your instructor via email, so that he is not forced to give you an F or W/F at the end of the semester. It is the student’s responsibility to initiate drops or withdrawals from this class and to make sure they are properly processed. Up until one week after the first exam, all instructors give unconditional WPs. After that time, WP/WF will be determined by grades and effort to date.

This course falls under all UNM policies for the last day to drop courses, etc. Please see the UNM Course Catalog for information on UNM services and policies. Please see the UNM academic calendar for course dates, the last day to drop courses without penalty, and for financial disenrollment dates.

**Privacy and Blackboard Tracking Notice:** Blackboard, the course management system we use, automatically records all students’ activities, including your first and last access to the course, the pages you have accessed, the number of discussion messages you have read and sent, discussion text, quiz and Graded HW activity and posted discussion topics. This data may be accessed by the instructor or by UNM consultants.

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**COURSE RESOURCES**

This is a Blackboard enhanced class. If you have never used Blackboard, take a look at “How to Use Blackboard” on the Blackboard Login page. Even if you have, you may learn some tricks to help you navigate Blackboard better. Please inform the instructor if you discover course content mistakes on the Blackboard course site.

All announcements, changes, and due dates will be posted on Blackboard. **It is the student’s responsibility to check for communications and changes to the course on Blackboard.**

If you are having technical problems with Blackboard, you can contact free technical support through one of the following ways:

- Phone: (505) 277-0857 (M-F 8am – 5pm MT)
- Email: learn@unm.edu
- Web: Blackboard Help for Students: http://studentinfo.unm.edu

You must have a UNM Net ID to access Blackboard. More information on obtaining one can be found at https://netid.unm.edu/.

Again, any course content related questions should be directed to the instructor.
COMPUTER AND SOFTWARE REQUIREMENTS

Students will need access to Microsoft Word, EXCEL, PowerPoint and Acrobat Reader for this course.

We will also use Microsoft Visio. I recommend that you complete all the system documentation exercises in Visio. Its use is prominent enough that you should learn its basic functionality. ASM is a member of the Microsoft Academic Alliance (MAA), which enables students to download free copies of some Microsoft software. You should have access to MAA and be able to download Visio. Click here to access the ASM MAA site.

**You register on the MAA site with your UNM ID (not NetID or UNM email address).**

It should be noted that downloads from MAA come in the ISO file format. If you know how to burn an ISO image to a CD/DVD, that is one option. An easier option is to use a special application (e.g., Virtual CloneDrive) to “mount” the ISO image as a virtual CD/DVD drive and install the Microsoft software from that drive.

For further instructions, you may consult this page.

DESCRIPTION OF SPECIFIC COURSE PROJECTS / ASSIGNMENTS

COURSE INTERVIEW

This is my chance to get to know you and your chance to consider how you can contribute to this class. You will complete a profile, answering a handful of questions about yourself and what you can contribute to the class. Then you will reserve a 10-minutes slot to come talk to me. This is one of my favorite parts of the semester simply because it is so exhilarating getting to know all the students that pass through my class. See Blackboard for further instructions.

SYSTEMS UNDERSTANDING AID

**WARNING: Start on the SUA immediately. In the past, it has taken students 30-40 hours.** I highly suggest at least reading and re-reading all the material during the first week of class.

**YOU'VE BEEN WARNED!** No late submissions will be accepted.

The purpose of the Systems Understanding Aid (SUA) is to give you a comprehensive but tractable introduction to the flow of information through a typical accounting system. This is important to
understand how accounting information systems are designed, implemented, and used. Specific instructions for the assignment can be found on Blackboard and in the SUA materials.

SYSTEMS DOCUMENTATION

Systems documentation is a very "squoozy" and abstract skill. It will be sure to stretch the average accountant's linear-thinking mind. In this assignment, you'll be given a narrative describing a business process. You will then be required to create a DFD and flowchart to capture the details of the process. You work individually at first, but then come together in a group to improve upon your initial efforts.

CYCLE GAME

This is a hands-on, problem-centered approach to learning the revenue and expenditure cycle games and their associated processes. You will work in groups to develop control matrices to address common risks businesses face. You will play an active part in developing the list of risks against which you will need to prepare yourself during game day. On game day, risks will be randomly selected. For every risk selected, your grade will thank you if your control matrix contains the selected risk and an effective control to mitigate that risk.

Your performance points will be determined by how well your group protects itself against the plethora of risks and your individual write-up.

DATABASE DESIGN

In this assignment, you'll design a database (using diagrams), capturing the appropriate relationships between different data entities and then convert your diagram into relational tables that can be implemented in a database management system (DBMS).

SQL

If you don't know what sequential query language (SQL) is, you will after this assignment. You'll be given several dozen queries to write in order to extract specific data from a database. My colleague has been kind enough to allow me to use his interactive system that will grade your queries and tell you if you got them right. You will use his system as well as Microsoft Access to complete these queries. So multiple attempts are welcome on this assignment.

PIVOT TABLES

Pivot tables are a powerful feature of Microsoft Excel. They make it easy to summarize and aggregate large sets of data. This assignment is intended to simply get your feet wet with pivot tables.
INSTRUCTOR AND COURSE EVALUATION

You will be provided an official course evaluation at the end of the semester. This evaluation is anonymous and the results will not be shared with the instructor until the beginning of the next semester. So please provide detailed constructive feedback, there’s no risk to you for doing so.

However, I would greatly appreciate constructive feedback throughout the course. Feel free to provide me with feedback at any time in person, by phone, or by email regarding the course or my instruction skills. To encourage and accommodate feedback, I have created a discussion forum on the class website (Blackboard) that will allow you to make anonymous posts. Please utilize it.