COURSE DESCRIPTION

At the conclusion of this course, students should have gained:

- An enhanced understanding of business enterprises and business processes
- An awareness of the role of information and accounting systems in business management
- An understanding of traditional accounting information systems and criticisms of them
- An understanding of semantic modeling and event driven accounting information systems
- An understanding of internal control over financial reporting and information systems
- Familiarity with the development, documentation, control and audit of accounting information systems

familiarity with the use of database management software in developing modern accounting information systems experience of working in groups an introduction to financial reporting using XBRL an introduction to accounting software packages and Enterprise Resource Planning systems.

COURSE MATERIALS

Texts: None. Readings supplied online via Blackboard.
Recommended: Wall Street Journal

HOMEWORK AND ASSIGNMENTS

All homework and assignments are due at the beginning of the class period shown on the attached schedule; Quizzes and tests are due at noon on the assigned days.
Group projects will be graded based on the quality of the group's work product, as assessed by me; individual grades for the group project, however, will also take into account our assessment of the effectiveness of the individual student's participation in group activities, informed by evaluations completed by all group members at the end of the semester.
PARTICIPATION AND DECORUM

Participation grades will be assigned based on our assessment of how consistently and how effectively you contribute to the learning experiences of the class by your active participation. Factors assessed will include, but will not necessarily be limited to, demonstrated preparation of assigned discussion questions, posing or answering questions during class, and student-lead discussions. A pre-condition of your participation, of course, will be your physical presence in class.

Attendance in class is expected. Student athletes on recognized Rutgers University teams participating in inter-collegiate contests who expect to miss class and/or examinations due to events that conflict with class must inform me of the dates on which those events will occur in writing by the end of the second week of classes.

Although late arrival for class cannot always be avoided, persistent lateness is a discourtesy to me and to your fellow students, and will be penalized as part of the class participation grade along with absence.

Turning Point Technologies' Response Cards (clickers) will be used at various points throughout each class to encourage attention and participation, to enable instructors to determine how well students have prepared for class or are understanding the material, and to measure participation. You must obtain a response card from the bookstore if you do not already have one; you must register your response card on Blackboard; you must answer questions polled in class or we will conclude that you were not there at the time they were polled, which will have more serious consequences for your grade than incorrect responses.

It is our policy to teach with the classroom doors closed; if you arrive late please close the door again quietly and avoid disturbing those of us who are already at work. You are expected to behave in class in a manner appropriate for professional accounting students.

Quality of participation is more important than quantity; too much is no better than too little; the ability or intention to participate is not a substitute for actually doing so. Be adventurous: wrong answers will gain you nothing - but they will not lose you points you have already gained!

Changing student mores and social conditions now dictate that some rules for classroom decorum need to be spelled out. You are expected to follow these:

Attend class arrive on time

Remain until the end pay attention

Close the door - quietly - if you enter late do not bring food or drinks to class

do not read newspapers or other non-class related materials do not complete crosswords or work on other puzzles do not listen to radios, CDs, iPods or other entertainment devices
do not watch videos or other entertainment do not accept or make telephone
calls do not read or send text messages turn off all cell phones, beepers,
pagers, etc.

Do not study for, or work on assignments for other classes do not check your email, browse the
Internet, or conduct other business

Do not engage in conversations or communications between students other than as part of
designated class activities be polite to each other and to us behave appropriately as Rutgers
students in a professional school.

EXAMINATIONS

There will be a single mid-term examination on the day shown on the timetable. There will be no make-
up for the mid-term examination. Graded examinations will not be returned, but may be reviewed by
appointment.

You must take the Final Examination in order to pass the course. A single make-up examination will be
given if necessary for students unable to take the Final Examination during its scheduled period due to
documented medical problems, participation in other university-sanctioned activities, or required
religious observances.

Examinations will be closed book, and calculators will be neither required nor permitted. Examination
questions may include multiple choice, essay questions, and problems, and may cover any material in
assigned sections of the textbooks or handouts (whether or not they surfaced in class discussions), any
matters discussed in class (whether or not they are in the textbook or handouts), and matters arising from
the computer assignments and projects.

ACADEMIC INTEGRITY

University policy on academic integrity will be strictly enforced; penalties for cheating are severe. All
suspected violations will be pursued and maximum penalties may be expected to be imposed. Academic
dishonesty is always unacceptable, and never more so than in a professional school. The Rutgers
University Academic Integrity Policy and the Code of Student Conduct may both be viewed at
http://academicintegrity.rutgers.edu/academic-integrityat-rutgers. Our Honor Code, which suggests a
higher set of standards to which RBS students adhere, states: “I pledge, on my honor, that I have neither
received nor given any unauthorized assistance on this examination (assignment).”

WITHDRAWAL POLICY

The last day to withdraw from this course with a "W" grade is March 23. Should you choose to
withdraw between the date of the mid-term examination and March 23 a grade of WP will be assigned if
your total score at the time we receive formal notification is at least 60% of the possible points
available; otherwise, a grade of WF will be assigned. Late withdrawals will be given the appropriate
letter grade based on the actual number of points accumulated at the time of withdrawal.
UNIVERSITY CLOSINGS

The class will meet as scheduled if the University is open. Should the University close for any reason, any assignments due in class that day will be accepted at the next class meeting, but subsequent assignments will not automatically be postponed. If the University is closed on a day that an examination is scheduled, then the examination will be deferred. If classes are canceled by the university due to inclement weather, an announcement will be made on radio station WCTC 1450 as well as on other local area AM and FM stations. University wide closing and class cancellation information is also available on the recorded message system at the following number: 732-932-INFO and also provided online at: campusstatus.rutgers.edu.

ABOUT THE INSTRUCTOR

Peter R. Gillett is an Associate Professor in the Department of Accounting and Information Systems of the Faculty of Management at Rutgers. He holds B.A. and M.A. degrees in Mathematics and Philosophy from the University of Oxford, and a Ph. D. in Business from the University of Kansas, where he was the Ronald G. Harper Doctoral Fellow in the School of Business, and held the Ernst & Young Doctoral Fellowship in the Ernst & Young Center for Auditing Research and Advanced Technology. Prior to joining Kansas, he spent from 1975 to 1992 in professional practice as an auditor, EDP auditor, and management consultant. After nine years with Price Waterhouse in London, he joined Grant Thornton's National office as National Computer Audit Partner, and subsequently assumed roles as Partner in charge of Advanced Audit Techniques, and European Director of Audit Methods. He is a Fellow of the Institute of Chartered Accountants in England and Wales, a Member of the British Computer Society, a Member of the Institute for the Management of Information Systems, and a Fellow of the Institute of Management. In addition, he belongs to the American Accounting Association, where he has been active in the Auditing and Artificial Intelligence/ Emerging Technologies sections, and to the American Statistical Association.

Dr. Gillett has taught courses on Managerial Information Systems, Accounting Information Systems, Auditing, Advanced Auditing, Expert Systems, Internet Technologies and Electronic Business, Social Science Research Methods, and Current Topics in Accounting Research. He is a member of the Editorial Board of several academic journals, including Auditing: A Journal of Practice & Theory, in which he has also published. He has published in a number of other academic journals, including the International Journal of Approximate Reasoning, and the Annals of Mathematics and Artificial Intelligence. In addition to numerous articles in professional journals in the U.K., he has contributed a chapter on audit judgment to a monograph on Auditing Practice, Research and Education published by the AICPA, and to a recent book on Belief Functions in Business Decisions.

His dissertation "A Comparative Study of Audit Evidence and Audit Planning Models Using Uncertain Reasoning" won the 1997 Outstanding Dissertation Award at the University of Kansas. His current research is studying the use of uncertain reasoning techniques in audit planning models, the representation of causality in auditing using event spaces, and the foundations of subjective probability and lower and upper previsions. He has published recently with former Ph.D. students on research involving Corporate Transparency, and Accountability, Reputation Costs and Opportunistic Auditor Behavior.

Dr. Gillett is the Faculty Secretary of the Rutgers Business School - Newark and New Brunswick, serves on the University
Senate and the Senate Executive Committee, chairs the University Structure and Governance Committee, and is the Faculty Advisor to the Rutgers University Glee Club and the Rutgers University Kirkpatrick Choir. Previously, he was the Academic Director of the Prudential Business Ethics Center at Rutgers. He also sings with the Rutgers University Kirkpatrick Choir, as well as the Riverside Choral Society in Manhattan, and was inducted as an Honorary Member of the Rutgers University Glee Club in 2008. Professor Gillett was the Beta Alpha Psi Professor of the Year for 2009, and in 2011 won the Rutgers Business Governing Association's Most Challenging Course and Best Accounting Information Systems Professor awards.

**FINAL GRADE ASSIGNMENT**

Total Possible Points:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tr>
<td>Chapter Quizzes (13 x 10)</td>
<td>130</td>
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<tr>
<td>ACCESS Quiz</td>
<td>100</td>
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<tr>
<td>REA &amp; Data Normalization Test</td>
<td>50</td>
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<td>Internal Controls Test</td>
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<td>Final Course Test</td>
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<td>ACCESS Homework Assignment 1</td>
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<td>ACCESS Homework Assignment 2</td>
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<td>Group Project</td>
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<td>Participation</td>
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<td>Mid-Term Examination</td>
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<td>Final Examination</td>
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**TOTAL** 1500

There will be 16 Chapter/Appendix Quizzes. Your three worst scores (including 0 for a missed or late item) will be dropped.
# Accounting (33:010:458)

## COURSE SCHEDULE

<table>
<thead>
<tr>
<th>Class</th>
<th>Date</th>
<th>Topic</th>
<th>Readings</th>
<th>Assignments</th>
<th>Due</th>
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<tr>
<td>1</td>
<td>January 21</td>
<td>Introduction</td>
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<td>2</td>
<td>January 26</td>
<td>Business Enterprises</td>
<td>Chapter 1</td>
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<td></td>
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<td>and the Need for Accounting</td>
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<td>January 28</td>
<td>Value Chains &amp; Business Processes</td>
<td>Chapter 2</td>
<td>Quiz</td>
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<td></td>
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<td>&amp; Flowcharting</td>
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<td></td>
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<td>Working in Groups</td>
<td>Appendix</td>
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<td>4</td>
<td>February 2</td>
<td>AIS and the Semantic Modeling</td>
<td>Chapter 3</td>
<td>Quiz</td>
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<td>5</td>
<td>February 4</td>
<td>Business Enterprise</td>
<td>Chapter 4</td>
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<td></td>
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<td>Risks and Internal Controls</td>
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<td>6</td>
<td>February 9</td>
<td>Systems Analysis and Design</td>
<td>Chapter 5</td>
<td>Quiz</td>
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<td>7</td>
<td>February 11</td>
<td>The REA Ontology</td>
<td>Chapter 6</td>
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<td>Conceptual Data Models</td>
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<td>Logical Data Models</td>
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<td>February 23</td>
<td>Spectrum Supplies Group Project</td>
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<td>Sales Cycle Models</td>
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<td>Process Modeling</td>
<td>Chapter 9</td>
<td>Quiz</td>
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<td>March 2</td>
<td>Reporting Accounting</td>
<td>Chapter 10</td>
<td>Quiz</td>
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<td>Information from Database systems</td>
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<td>Introduction to REA &amp; Data</td>
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ACCESS & ACCESS Normalization TABLES Test

14* March 9 ACCESS Queries Group Project  
Stage 2

15 March 11 MID-TERM EXAMINATION  
SPRING BREAK

16* March 23 ACCESS Forms & Reports

17* March 25 Final ACCESS Group Project  
features Stage 3

18 March 30 COBIT Internal  
XML & XBRL Controls Test  
XBRL Demonstration (based on Class 5 Slides)

19* April 1 Database Tables for  
Spectrum Supplies  
Sales

20 April 6 Revenue Business Chapter 11 Quiz  
Processes

21 April 8 Acquisitions Business Chapter 12 Quiz  
Processes Group  
Evaluations

22 April 13 Production Chapter 13 Quiz  
Human Resources Chapter 14  
Fixed Assets Chapter 15  
Finance Chapter 16

23* April 15 Queries & Reports for ACCESS Quiz  
Spectrum Supplies  
Sales

24 April 20 Computer Hardware Appendix Quiz  
and Software

25* April 22 Queries & Reports for ACCESS  
Sheldon Shirts Sales Assignment 1

26 April 27 Telecommunications Appendix Quiz  
and Networks  
Electronic Commerce

27 April 29 Chapter 21
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<tr>
<th>Ethical Use of AIS Quiz</th>
<th>Siding Solutions ACCESS Assignment 2</th>
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<td>28* May 4</td>
<td>View Integration and Chapter 17</td>
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<td>ERPs</td>
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<td>SAP</td>
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<td>May 12, 12-3 PM</td>
<td>FINAL EXAMINATION</td>
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<td>May 13, 12-3 PM</td>
<td>Section 01</td>
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<td>Section 02</td>
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Notes:

1. Classes marked * will be held in Computer Lab 5087 and NOT in the regular classroom.
2. Online submissions including Quizzes and ACCESS assignments are due at any time prior to noon on the designated day.
3. Paper submissions including Group Project stages and Extra Credit assignments are due at any time prior to the start of your class period on the designated day. There will be a box for them just outside the Accounting Department entrance.