San José State University  
Department of Accounting and Finance  
BUS1 120B, Advanced AIS and IS risk assessment, Section 01, Spring, 2016

Course and Contact Information

Instructor: Esperanza Huerta  
Office Location: Business Tower 953  
Telephone: (408) 924-3430  
Email: esperanza.huerta@sjsu.edu  
Office Hours: Tuesdays 9-11 In person or Webex  
Class Days/Time: Monday-Wednesday 9:00-10:15  
Classroom: Boccardo Business Center 321  
Prerequisites: Bus 120A and COMM 100W or ENGL 100WB or LLD 100WB with a minimum grade of "C" or better in both

Course Format

Blended course: In person and synchronous and asynchronous online sessions.  
Required: Internet connectivity, Lockdown browser, and Webcam.  
Recommended: Socrative app.

Faculty Web Page

Course materials such as syllabus, handouts, notes, assignment instructions, etc. can be found on the Canvas learning management system course website at http://sjsu.instructure.com.

Course Description

Introduction to accounting information systems design and implementation. Use of relational databases to process financial transaction data. Risk assessment of accounting information systems and strategies to mitigate risk.

Course Goals

The objective of this course is to provide you with an introduction to the use or relational databases in accounting information systems. This course assumes prior knowledge on manual and computerized accounting information systems from a user perspective. The emphasis is placed on identifying the risks associated with the storage and use of financial transaction data. In addition, you should gain a familiarity with the tools and techniques used to document relational databases and technologies used in the revenue cycle.
College of Business Mission and Program Goals

LCoB Mission Statement

We are the institution of opportunity in Silicon Valley, educating future leaders through experiential learning and character development in a global business community and by conducting research that contributes to business theory, practice and education.

BSBA Program Learning Goals

<table>
<thead>
<tr>
<th>Learning Objectives</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. <strong>Business Knowledge</strong></td>
<td>Understand basic business principles and demonstrate discipline-specific competencies as applied to local and global environments.</td>
</tr>
<tr>
<td>2. <strong>Communication</strong></td>
<td>Communicate ideas clearly, logically, and persuasively in oral and written format, using technology appropriately.</td>
</tr>
<tr>
<td>3. <strong>Ethical Awareness</strong></td>
<td>Recognize, analyze, and articulate solutions to ethical issues that arise in business.</td>
</tr>
<tr>
<td>4. <strong>Leadership Diversity &amp; Teams</strong></td>
<td>Comprehend the challenges and opportunities of leading and working in diverse teams and environments.</td>
</tr>
<tr>
<td>5. <strong>Critical Thinking</strong></td>
<td>Comprehend, analyze, and critically evaluate complex unstructured qualitative and quantitative problems, using appropriate tools and technology.</td>
</tr>
<tr>
<td>6. <strong>Innovation</strong></td>
<td>Recognize, analyze, and articulate strategies for promoting creativity and innovation.</td>
</tr>
</tbody>
</table>

(Not all program learning goals are covered in every course)

Learning Outcomes

Course Learning Outcomes (CLO)

Upon successful completion of this course, students will be able to:

1. Interpret and create entity relationship diagrams.
2. Translate entity relationship diagrams to an operational database.
3. Perform basic and advance queries to databases.
4. Identify risk areas in databases.
5. Interpret and create dataflow diagrams and flowcharts.
6. Explain the activities in the revenue cycle.
7. Analyze changes to the revenue cycle caused by new technology.

Learning objectives will be satisfied by achieving 70% or more correct answers in exams.
Required Texts/Readings

Textbooks


Other Readings
Additional readings and materials will be available on Canvas.

Course Requirements and Assignments

SJSU classes are designed such that in order to be successful, it is expected that students will spend a minimum of forty-five hours for each unit of credit (normally three hours per unit per week), including preparing for class, participating in course activities, completing assignments, and so on. More details about student workload can be found in University Policy S12-3 at http://www.sjsu.edu/senate/docs/S12-3.pdf.

Three tests will be given in class. If you do not write these tests at the assigned time you will receive a grade of zero. If you experience extreme circumstances such as a death in the family or severe illness, discuss these issues with me. Documentation of extreme circumstances is required. Excuses such as vacation plans, car trouble, traffic and parking problems, writing the wrong date in your calendar, not having time to study or missing your alarm are not legitimate excuses for missing a test. Any missed tests will be replaced by the score on the final exam.

Students must take the final comprehensive exam if they have a grade of zero on any midterm exams (exam 1 through 3) or have an average score below 70% on the midterm exams. Otherwise, the final exam is an optional comprehensive exam, and can be used to replace the lowest score on Exam 1, Exam 2, or Exam 3.

Activities are short exercises in class and online quizzes in Canvas.

University policy F69-24 at http://www.sjsu.edu/senate/docs/F69-24.pdf states, “Students should attend all meetings of their classes, not only because they are responsible for material discussed therein, but because active participation is frequently essential to insure maximum benefit for all members of the class. Attendance per se shall not be used as a criterion for grading.”

Grading Policy

<table>
<thead>
<tr>
<th>Activities</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group project</td>
<td>200</td>
</tr>
<tr>
<td>Exam 1</td>
<td>200</td>
</tr>
<tr>
<td>Exam 2</td>
<td>200</td>
</tr>
<tr>
<td>Exam 3</td>
<td>200</td>
</tr>
<tr>
<td>Final Exam</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL POINTS</strong></td>
<td><strong>1,000</strong></td>
</tr>
</tbody>
</table>
Note that “All students have the right, within a reasonable time, to know their academic scores, to review their grade-dependent work, and to be provided with explanations for the determination of their course grades.” See University Policy F13-1 at http://www.sjsu.edu/senate/docs/F13-1.pdf for more details.

**Extra Credit**
Extra credit points add to your overall points for the class but **will not** improve your average for your exams (see the grading structure for further clarification of this point).

**ISACA Meetings**
ISACA holds meeting approximately every other week at which they have speakers from the CPA firms and industry. You can earn 3 extra credit points for each meeting that you attend. You must write a **short** paragraph summarizing the meeting and submit it in Canvas within two days of the meeting. No late submissions will be accepted.

**Classroom Protocol**

**College of Business Policies**

To ensure that every student, current and future, who takes courses in the Boccardo Business Center has the opportunity to experience an environment that is safe, attractive, and otherwise conducive to learning, the College of Business at San José State has established the following policies:

**Eating:**
Eating and drinking (except water) are prohibited in the Boccardo Business Center. Students with food will be asked to leave the building. Students who disrupt the course by eating and do not leave the building will be referred to the Judicial Affairs Officer of the University.
Cell Phones:
Students will turn their cell phones off or put them on vibrate mode while in class. They will not answer their phones in class. Students whose phones disrupt the course and do not stop when requested by the instructor will be referred to the Judicial Affairs Officer of the University.

Computer Use:
In the classroom, faculty allow students to use computers only for class-related activities. These include activities such as taking notes on the lecture underway, following the lecture on Web-based PowerPoint slides that the instructor has posted, and finding Web sites to which the instructor directs students at the time of the lecture. Students who use their computers for other activities or who abuse the equipment in any way, at a minimum, will be asked to leave the class and will lose participation points for the day, and, at a maximum, will be referred to the Judicial Affairs Officer of the University for disrupting the course. (Such referral can lead to suspension from the University.) Students are urged to report to their instructors computer use that they regard as inappropriate (i.e., used for activities that are not class related).

University Policies

General Expectations, Rights and Responsibilities of the Student
As members of the academic community, students accept both the rights and responsibilities incumbent upon all members of the institution. Students are encouraged to familiarize themselves with SJSU’s policies and practices pertaining to the procedures to follow if and when questions or concerns about a class arises. To learn important campus information, view University Policy S90–5 at http://www.sjsu.edu/senate/docs/S90-5.pdf and SJSU current semester’s Policies and Procedures, at http://info.sjsu.edu/static/catalog/policies.html. In general, it is recommended that students begin by seeking clarification or discussing concerns with their instructor. If such conversation is not possible, or if it does not address the issue, it is recommended that the student contact the Department Chair as the next step.

Dropping and Adding
Students are responsible for understanding the policies and procedures about add/drop, grade forgiveness, etc. Add/drop deadlines can be found on the current academic year calendars document on the Academic Calendars webpage at http://www.sjsu.edu/provost/services/academic_calendars/. The Late Drop Policy is available at http://www.sjsu.edu/aars/policies/latedrops/policy/. Students should be aware of the current deadlines and penalties for dropping classes.

Information about the latest changes and news is available at the Advising Hub at http://www.sjsu.edu/advising/.

Consent for Recording of Class and Public Sharing of Instructor Material

- Common courtesy and professional behavior dictate that you notify someone when you are recording him/her. You must obtain the instructor’s permission to make audio or video recordings in this class. Such permission allows the recordings to be used for your private, study purposes only. The recordings are the intellectual property of the instructor; you have not been given any rights to reproduce or distribute the material.
In classes where active participation of students or guests may be on the recording, permission of those students or guests should be obtained as well.

- Course material developed by the instructor is the intellectual property of the instructor and cannot be shared publicly without his/her approval. You may not publicly share or upload instructor generated material for this course such as exam questions, lecture notes, or homework solutions without instructor consent.

Academic integrity

Your commitment, as a student, to learning is evidenced by your enrollment at San Jose State University. The University Academic Integrity Policy S07-2 at http://www.sjsu.edu/senate/docs/S07-2.pdf requires you to be honest in all your academic course work. Faculty members are required to report all infractions to the office of Student Conduct and Ethical Development. The Student Conduct and Ethical Development website is available at http://www.sjsu.edu/studentconduct/.

Campus Policy in Compliance with the American Disabilities Act

If you need course adaptations or accommodations because of a disability, or if you need to make special arrangements in case the building must be evacuated, please make an appointment with me as soon as possible, or see me during office hours. Presidential Directive 97-03 at http://www.sjsu.edu/president/docs/directives/PD_1997-03.pdf requires that students with disabilities requesting accommodations must register with the Accessible Education Center (AEC) at http://www.sjsu.edu/aec to establish a record of their disability.

Accommodation to Students' Religious Holidays

San José State University shall provide accommodation on any graded class work or activities for students wishing to observe religious holidays when such observances require students to be absent from class. It is the responsibility of the student to inform the instructor, in writing, about such holidays before January 7. If such holidays occur before January 7, the student must notify the instructor, in writing, at least three days before the date that he/she will be absent. It is the responsibility of the instructor to make every reasonable effort to honor the student request without penalty, and of the student to make up the work missed. See University Policy S14-7 at http://www.sjsu.edu/senate/docs/S14-7.pdf.

Student Technology Resources

Computer labs for student use are available in the Academic Success Center at http://www.sjsu.edu/at/asc/ located on the 1st floor of Clark Hall and in the Associated Students Lab on the 2nd floor of the Student Union. Additional computer labs may be available in your department/college. Computers are also available in the Martin Luther King Library. A wide variety of audio-visual equipment is available for student checkout from Media Services located in IRC 112. These items include DV and HD digital camcorders; digital still cameras; video, slide and overhead projectors; DVD, CD, and audiotape players; sound systems, wireless microphones, projection screens and monitors.

SJSU Peer Connections

Peer Connections’ free tutoring and mentoring is designed to assist students in the development of their full academic potential and to inspire them to become independent learners. Peer Connections tutors are trained to provide content-based tutoring in many lower division courses (some upper division) as well as writing and study skills assistance. Small group and individual tutoring are available. Peer Connections mentors are trained to provide support and resources in navigating the college experience. This support includes assistance in learning strategies and techniques on how to be a successful student. Peer Connections has a learning commons,
desktop computers, and success workshops on a wide variety of topics. For more information on services, hours, locations, or a list of current workshops, please visit Peer Connections website at http://peerconnections.sjsu.edu for more information.

**SJSU Writing Center**

The SJSU Writing Center is located in Clark Hall, Suite 126. All Writing Specialists have gone through a rigorous hiring process, and they are well trained to assist all students at all levels within all disciplines to become better writers. In addition to one-on-one tutoring services, the Writing Center also offers workshops every semester on a variety of writing topics. To make an appointment or to refer to the numerous online resources offered through the Writing Center, visit the Writing Center website at http://www.sjsu.edu/writingcenter. For additional resources and updated information, follow the Writing Center on Twitter and become a fan of the SJSU Writing Center on Facebook. (Note: You need to have a QR Reader to scan this code.)

**SJSU Counseling and Psychological Services**

The SJSU Counseling and Psychological Services is located on the corner of 7th Street and San Carlos in the new Student Wellness Center, Room 300B. Professional psychologists, social workers, and counselors are available to provide confidential consultations on issues of student mental health, campus climate or psychological and academic issues on an individual, couple, or group basis. To schedule an appointment or learn more information, visit Counseling and Psychological Services website at http://www.sjsu.edu/counseling.
## Course Schedule

<table>
<thead>
<tr>
<th>Week</th>
<th>Date</th>
<th>Day</th>
<th>Mode</th>
<th>Topic</th>
<th>AIS</th>
<th>Access</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>February 1</td>
<td>M</td>
<td>In person</td>
<td>Review of accounting information systems</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>February 3</td>
<td>W</td>
<td>In person</td>
<td>Systems documentation techniques</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>February 8</td>
<td>M</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>February 10</td>
<td>W</td>
<td>In person</td>
<td>Relational databases</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td>3</td>
<td>February 15</td>
<td>M</td>
<td>Online asynchronous</td>
<td>Access</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td>February 17</td>
<td>W</td>
<td>Online synchronous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>February 22</td>
<td>M</td>
<td>In person</td>
<td>The revenue cycle</td>
<td>12</td>
<td></td>
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<tr>
<td></td>
<td>February 24</td>
<td>W</td>
<td>In person</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5</td>
<td>February 29</td>
<td>M</td>
<td>In person</td>
<td>Exam 1 (AIS chapter 3, 4, &amp; Access)</td>
<td>12</td>
<td>3</td>
</tr>
<tr>
<td></td>
<td>March 2</td>
<td>W</td>
<td>In person</td>
<td>The revenue cycle</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>March 7</td>
<td>M</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>March 9</td>
<td>W</td>
<td>Online asynchronous</td>
<td>Database design</td>
<td>17</td>
<td>4</td>
</tr>
<tr>
<td>7</td>
<td>March 14</td>
<td>M</td>
<td>Online synchronous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>March 16</td>
<td>W</td>
<td>In person</td>
<td>Implementing relational databases</td>
<td>18</td>
<td>5</td>
</tr>
<tr>
<td>8</td>
<td>March 21</td>
<td>M</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>March 23</td>
<td>W</td>
<td>In person</td>
<td>Exam 2 (AIS chapter 12, 17, &amp; Access)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>March 28</td>
<td>M</td>
<td>No class</td>
<td>Spring recess</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>March 30</td>
<td>W</td>
<td>No class</td>
<td>Spring recess</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>April 4</td>
<td>M</td>
<td>Online synchronous</td>
<td>Implementing relational databases</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td></td>
<td>April 6</td>
<td>W</td>
<td>Online asynchronous</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>11</td>
<td>April 11</td>
<td>M</td>
<td>In person</td>
<td>Special topics in modeling</td>
<td>19</td>
<td>7</td>
</tr>
<tr>
<td></td>
<td>April 13</td>
<td>W</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12</td>
<td>April 18</td>
<td>M</td>
<td>Online asynchronous</td>
<td>Advanced queries</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>April 20</td>
<td>W</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>April 25</td>
<td>M</td>
<td>In person</td>
<td>Data analytics</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td></td>
<td>April 27</td>
<td>W</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14</td>
<td>May 2</td>
<td>M</td>
<td>In person</td>
<td>Exam 3 (AIS chapter 18, 19, &amp; Access)</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>May 4</td>
<td>W</td>
<td>Online asynchronous</td>
<td>Tableau</td>
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</tr>
<tr>
<td>15</td>
<td>May 9</td>
<td>M</td>
<td>In person</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>May 11</td>
<td>W</td>
<td>In person</td>
<td>Presentations</td>
<td></td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>May 16</td>
<td>M</td>
<td>In person</td>
<td>Presentations</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>May 18</td>
<td>W</td>
<td>7:15-9:30</td>
<td>Final exam (comprehensive)</td>
<td></td>
<td></td>
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</tbody>
</table>