

ACCT 5120-001  
Information Systems in Accounting  
Course Syllabus  
Spring 2012 (Compressed April 17 – May 24)

Dr. R. Cameron Cockrell, CPA  
Office: BLB 379C  
E-mail: [Cameron.Cockrell@unt.edu](mailto:Cameron.Cockrell@unt.edu)  
Office Hours: TBD

**Purpose:** This course is designed to enhance a student's understanding of the role of accounting information systems in a business. Further, students will develop skills in evaluating and selecting computer systems for all accounting disciplines. Ultimately, students will understand how accounting information systems facilitate the accomplishment of strategic and operations objectives within the firm organization.

**Textbooks:**

- Bradford, *Modern ERP – Select, Implement & Use Today's Advanced Business Systems*, 2<sup>nd</sup> Edition H&M Books. ISBN: 978-0557434077. Note: If you want to use a previous edition of the textbook, you do so at your own risk!
- Friedman, *The World is Flat: A Brief History of the Twenty-first Century*. 978-0312425074 (Note: You do not have to purchase this book, but you are required to read the first 4 chapters for class)

**Values:** The following is a list of values that I expect in and out of the classroom. These are meant as guidelines, not as an exhaustive list of suggested behavior:

- *Academic Honesty* – I absolutely will not tolerate cheating. I demand myself to be as fair as possible. Part of that fairness is creating a level playing field. If somebody cheats, they gain an unfair edge relative to other students in this course, and that simply will not be tolerated. In the past, I have dealt specifically with students cheating on tests, and if forced to do so, will deal with it again. You may find the official UNT Academic Integrity Policy at the following URL: <http://vpaa.unt.edu/academic-integrity.htm>.
- *Respect* – I will treat each student with respect, and expect all students to treat myself, and their peers with respect. This is not meant to stifle disagreement. We will promote discussion in the classroom, and alternative points of view are allowable for discussion, but *keep disagreement to the issues – do not get personal*.
- *Contribute* – This is a requirement of the course. Your participation makes all the difference between a dry, lecture-focused course, and an active and fun-learning environment. Your education will be so much richer if you and your classmates actively participate in the course. I have learned in my academic and professional career that you really do learn more when you contribute. Much of this course centers on active learning, and your contributions directly increase the value of this course.

- *Open Communication with me* – If my teaching style, the course material, or some other facet of the course has you feeling down, tell me. I cannot fix what I do not know is broken. While I cannot take certain measures (e.g. making the tests easy) I might be able to adapt or explain something in a different way that helps you.
- *Do the Work* – Presumably you bought the textbook for some reason other than a feeling to give your money away (if not, see me after class ☺). One might go so far as to say that you bought them to read. So make sure your investment pays off by reading them! As for homework, it is an integral part of the course. A recipe for ACCT 5120 success = reading + doing the homework + coming to class prepared and contributing. Add in a little bit of studying before the exams, and you are on the way to accounting glory. Always bring a hardcopy of your completed homework (with your name on it) to class. 1) I might collect it for a grade; 2) We may talk about it during class; 3) If you ask me questions after class or during office hours, I will want to see what you have done.
- *Attend* – It is tough to pass this course when you miss classes. In this course, missing class affects your performance. However, I do not want you distracting the class by causing disruptions or coming in when you are clearly too sick to attend.

If you have an excused absence that you know about in advance (i.e. official UNT academics or athletics, etc...) you must notify me ahead of the absence – the earlier the better. Do not expect arrangements to be made for which I am not officially obligated by the University. If you have an officially excused absence for which you did not know you would miss class (i.e. absence caused by sickness for which the student has obtained proper documentation to excuse it) you must let me know as soon as possible.

I have a “no make-up/no harm” policy with respect to University excused absences. In other words, you cannot make up work for an absence for a grade, however if your absence is officially excused, your grade is not hurt by it directly. With respect to projects, you are expected to work out any scheduling conflicts with me up front.

### **Acceptable Student Behavior (source – UNT):**

Student behavior that interferes with an instructor’s ability to conduct a class or other students’ opportunity to learn is unacceptable and disruptive and will not be tolerated in any instructional forum at UNT. Students engaging in unacceptable behavior will be directed to leave the classroom and the instructor may refer the student to the Center for Student Rights and Responsibilities to consider whether the student’s conduct violated the Code of Student Conduct. The university’s expectations for student conduct apply to all instructional forums, including university and electronic classroom, labs, discussion groups, field trips, etc. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr)

### **Teaching Philosophy:**

I believe that my most important role as a teacher is to prepare students for post-graduate work. Achieving this goal as a professor who mainly teaches graduate students can be difficult. Many

of my students already work, and attend school part time. Others have never held a professional job. Still others are in the US for the first time. Because of these factors, I believe that my best approach to prepare my students for work is to take on a role that falls somewhere between teacher and manager.

By taking the approach of a teacher/manager, I try to shift the source of my students' motivation from external to internal. Getting student buy-in for why this course is important is more valuable than forcing them to focus through threats of punishment. By setting up an atmosphere of trust, and showing my students how passionate I am about teaching, I believe I get the most out of my students. I try to change their focus from grades to learning. I draw parallels between my expectations, and their future managers' expectations. By listening to their concerns, and explaining why I do everything I do, I believe my students are more willing to accept doing the work I require of them – and in fact do higher quality work as a result.

Finally, I believe that varying the structure of the course is important as well. There are going to be students who have different learning styles. I believe that by mixing in lecture, discussion, in-class active learning, problem solving, and other methods, that students stay more focused, and interested in the material I teach. I always stress that I am there to help them learn. I take pride in doing whatever I can to build trust with my students, and show them that they are my primary concern every time I am in the classroom.

**Blackboard:** Since you are responsible for all updates to this course made through blackboard, it is imperative that you update your email and forwarding options within blackboard to an address that you check regularly. In order to receive course emails, follow these steps after logging on to blackboard through any of the numerous hyperlinks from the [www.unt.edu](http://www.unt.edu) website:

- 1) Click on “My Settings” in the upper right-hand corner of the screen. Next click on the “Edit Profile” button below your information. Edit the E-mail field to an email address that you check regularly. Now click the “Save” button.
- 2) Next click on the “My Tool Options” tab. Scroll down to the “Mail” section. Click on the box that says “Forward all mail messages to the e-mail address in my profile”. Scroll down to the bottom of the page and click the “Save” button.

You should now be able to receive emails that I send through blackboard to your email account.

**Grading:**

Midterm Exam 1	154 points
Midterm Exam 2	154 points
Final Exam	196 points
Case (see details)	28 points
Group Project (see details)	<u>168 points</u>
Total	700 points

Final grades are determined by your standing in the course. Below are guidelines to guarantee a minimum grade:

- A** – 630 points
- B** – 560 points
- C** – 490 points
- D** – 420 points

Your grades are private. For your own protection, you should not talk about any of your grades with another student – *even those in your project group*. I will provide you with information on your class standing at crucial times during the semester.

If allowed by University policies and procedures, an opportunity to participate in a research study might occur. If that opportunity does present itself, an incentive to participate *could (but not necessarily)* include a small amount of course credit.

**Exams:** See the Exam handout for a full list of policies. There will be two midterm examinations over the course of the semester. If you miss an exam, you must have an excused absence. You must communicate your absence ahead of time. If it is medically related, you need to provide a doctor's note stating that you were ill or unable to attend class on the exact date of the exam. If you meet these conditions, you will have an opportunity to make up your exam grade in a manner of my discretion. I will choose your make-up exam date. If you miss a midterm, your make-up date will likely be toward the end of the semester. If it is the final exam, it will be at a time that is convenient for me. If your exam absence is unexcused, you will receive a zero for that exam grade.

**Participation and Professionalism (P&P):** Although it includes attendance, P&P is so much more than just your physical presence. P&P also includes vocal contributions in class and in your groups. It involves coming to class on time and prepared. It also includes turning in homework when it is collected and making a good-faith effort to complete it well. Occasional quizzes and in-class group work also fall under the category of P&P. While there is no formal P&P component to your grade, I reserve the right to lower your individual grade for unprofessional behavior and lack of participation. Below are *examples* of behaviors for which I may deduct points.

- Excessive absences (missing > 6 hrs. of class)
- Poor performance or lack of effort on in-class work:
- Late to class (> 2 times during the semester)
- Failure to show after scheduling an office appointment
- Infrequent participation in class discussion
- Unprofessionalism / Lack of preparation in class discussion

**Case:** I will provide more details about this section during the semester. You will have a choice among various cases over the course of the semester to present. You will be graded on your presentation, which will serve as practice for your larger Group Case. The cases are available

online at Harvard Business Publishing. As of the date of this draft of the syllabus, the price to download a case is \$6.95. I will provide you a list of eligible cases during the semester. Because students like to be entertained, we will seek to ensure that the same case is not presented over and over again.

**Group Project:** You will write a 5 to 10 page paper on an AIS topic, and give a presentation to discuss your findings to the class. This is a **team** project. Work with your group members to be the best team you can be. Refer to the Group Project section toward the back of the syllabus for more details. If you see weaknesses in your group members on the dimensions upon which you know you are being graded on, coach them up! If you are weak on those dimensions, focus and practice to get better! If you need help selecting a topic, see me.

**SETE:** The Student Evaluation of Teaching Effectiveness (SETE) is a requirement for all organized classes at UNT. This short survey will be made available to you at the end of the semester, providing you a chance to comment on how this class is taught. I am very interested in the feedback I get from students, as I work to continually improve my teaching. I consider the SETE to be an important part of your participation in this class.

**Disclaimer:** All policies discussed herein are subject to the official University Regulations. If there is a discrepancy between any of my policies and the official UNT policies, then the official UNT policies shall reign.

## **SCHEDULE (SUBJECT TO CHANGE)**

I will make the course schedule available in calendar format on blackboard. Although the calendar is handed out to you on the first day of class, changes will likely occur during the semester. Therefore, the official course calendar will be kept on Blackboard. All changes will be announced in class and/or via blackboard. You should refer to the syllabus posted on blackboard frequently in case of changes to the schedule. Any homework will be assigned in class. Reading the textbook chapter scheduled on the syllabus is always assigned for the day on which it appears on the schedule.

DATE	TOPIC
Tuesday, April 17	Orientation, Case Evaluation, Group Formation
Thursday, April 19	Chapters 1 – 3 (ERP)
Tuesday, April 24	Chapters 4 – 6 (ERP)
Thursday, April 26	Case Presentations
Tuesday, May 1	Exam 1
Thursday, May 3	Chapters 7 – 9 (ERP)
Tuesday, May 8	Group Project Workday
Thursday, May 10	Chapters 10 – 12 (ERP)
Tuesday, May 15	Group Projects
Thursday, May 17	The World is Flat Discussion (Chapters 1 – 4)
Tuesday, May 22	Exam 2
Thursday, May 24	Final Exam (Comprehensive)

## **Group Project**

1. Your paper should clearly place Accounting Information Systems within the context of your topic.
2. Your paper should identify and describe changes to the accounting profession brought about by your topic. In other words, justify the importance of your topic to the larger realm of accounting.
3. Your paper should be interesting and unique.

Part of conducting research is figuring out where to start. Try the AICPA or other professional accounting websites to select a topic or begin gathering information.

Make sure you reference the work you use as you type up your papers (and in your presentation). Include a Bibliography at the end of your document. The format of your Bibliography is not important to me as long as it is orderly and makes sense. Also, make sure you have an introduction and a conclusion to your paper.

Your paper should be five to ten pages of 12-point Times New Roman font with 1-inch margins, double-spaced. You must email me a copy of your paper. Your presentation must be done using PowerPoint, overheads, or some other visual aid and will last 20 minutes.

### **Grading (168 points):**

Paper **42** pts (see below for the specific breakdown)

Presentation **42** pts. (21 from class, 21 from me)

A test of your knowledge about your group's work (**28** pts.)

Your group's evaluation of you (**36** pts)

Your evaluation of other groups (**10** pts)

Your evaluation of your group mates (**10** pts)

### *Specific Breakdown of the Grading for your Papers (42 points total):*

How well did your group's paper cover objective 1? (**8 points**)

How well did your group's paper cover objective 2? (**8 points**)

How well did your group's paper cover objective 3? (**8 points**)

How clear is your paper? I will evaluate your structure, grammar, spelling, and number of passive sentences. How strong is your introduction and conclusion? (**12 points**)

Would your paper be acceptable in a business setting? (**6 points**)

**Project Evaluation Forms:** Please follow the guidelines below for evaluating the other groups in the class, and your own group mates.

For other groups:

- You will evaluate other groups based on the “Oral Presentation Rubric” handout given in class. **Use a scale from 1 to 4, with 4 being the best.** The categories are as follows:
  - Content
  - Coherence and Organization
  - Creativity
  - Material
  - Speaking Skills
    - Do not count off for speaking accents. Volume, steady rate, enthusiasm, etc...are all fair game
  - Audience Response
  - Length of presentation
  - *Once you have evaluated all groups, tally your scores and use those totals to rank all groups. Include the group rankings in your final evaluations.*
- Make sure you make actual comments about each group’s presentation if you want to maximize your score for your own evaluations.
  - A good starting point is commenting on a few strengths and a few weaknesses so groups know what they’ve done well and what they can improve on.
- Label your evaluations based on the group number. The first group to present group 1. The last group to present is group 3. You will turn in evaluations for each group except your own.

For your own group:

- Use the “Collaboration Rubric” handed out in class. **You will score each group member from 1 to 4, with 4 being the best.** You will evaluate each of your teammates on the following dimensions:
  - Research and Gather Information
  - Share Information
  - Be Punctual
  - Fulfill Team Role’s Duties
  - Participate in Meetings
  - Share Equally
  - Listening to Other Teammates
  - Cooperation with Teammates
  - Making Fair Decisions
- Make sure you make actual comments about each group’s presentation if you want to maximize your score for your own evaluations.
  - A good starting point is commenting on a few strengths and a few weaknesses so groups know what they’ve done well and what they can improve on.

**Your individual comments will remain anonymous to everyone but me!!!**

# Collaboration Rubric

	1	2	3	4
Research & Gather Information	Does not collect any information that relates to the topic.	Collects very little information--some relates to the topic.	Collects some basic information--most relates to the topic.	Collects a great deal of information--all relates to the topic.
Share Information	Does not relay any information to teammates.	Relays very little information--some relates to the topic.	Relays some basic information--most relates to the topic.	Relays a great deal of information--all relates to the topic.
Be Punctual	Does not finish any deliverables	Finishes most deliverables late	Brings most deliverables on time.	Brings in all deliverables on time.
Fulfill Team Role's Duties	Does not perform any duties of assigned team role.	Performs very little duties.	Performs nearly all assigned duties.	Performs all duties of assigned team role.
Participate in Meetings	Does not speak during meetings.	Either gives too little information or information which is irrelevant to topic.	Offers some information--most is relevant.	Offers a fair amount of important information--all is relevant.
Share Equally	Tries to shift the work onto other team members.	Reluctant to take on equal work. Takes on some work but resists doing an equal share.	Usually steps up to take his or her fair share of work.	Always steps up to take the task head on.
Listen to Other Teammates	Is always talking--never allows anyone else to speak.	Usually doing most of the talking--rarely allows others to speak.	Listens, but sometimes talks too much.	Listens and speaks a fair amount.
Cooperate with Teammates	Usually argues with teammates. Shoots down every idea.	Shoots down too many good ideas, or does not provide reasons for disagreeing.	Never argues with teammates, even when he or she should probably speak up.	Shows good judgment by speaking up and providing logical reasons when he or she disagrees.
Make Fair Decisions	Usually wants to have things their way.	Often sides with friends instead of considering all views.	Usually considers all views.	Always helps team to reach a fair decision.



# Collaboration Evaluation Form

Name: \_\_\_\_\_

Group: \_\_\_\_\_

Please indicate a score from 1 to 4 for each category. Back up your scores with comments.

---

Research &  
Gather  
Information

---

Share  
Information

---

Be Punctual

---

Fulfill Team  
Role's Duties

---

Participate in  
Meetings

---

Share Equally

---

Listen to Other  
Teammates

---

Cooperate  
with  
Teammates

---

Make Fair  
Decisions

---

# Oral Presentation Rubric

	1	2	3	4
Content	Thesis not clear; information included that does not support thesis in any way	There is a great deal of information that is not clearly connected to the thesis	Sufficient information that relates to thesis; many good points made but there is an uneven balance and little variation	An abundance of material clearly related to thesis; points are clearly made and all evidence supports thesis; varied use of materials
Coherence and Organization	Presentation is choppy and disjointed; does not flow; development of thesis is vague; no apparent logical order of presentation	Concept and ideas are loosely connected; lacks clear transitions; flow and organization are choppy	Most information presented in logical sequence; generally very well organized but better transitions from idea to idea and medium to medium needed	Thesis is clearly stated and developed; specific examples are appropriate and clearly develop thesis; conclusion is clear; shows control; flows together well; good transitions; succinct but not choppy; well organized
Creativity	Repetitive with little or no variety; insufficient use of multimedia	Little or no variation; material presented with little originality or interpretation	Some originality apparent; good variety and blending of materials/media	Very original presentation of material; uses the unexpected to full advantage; captures audience's attention
Material	Little or no multimedia used or ineffective use of multimedia; imbalance in use of materials—too much of one, not enough of another	Choppy use of multimedia materials; lacks smooth transition from one medium to another; multimedia not clearly connected to thesis	Use of multimedia not as varied and not as well connected to thesis	Balanced use of multimedia materials; properly used to develop thesis; use of media is varied and appropriate
Speaking Skills	Inaudible or too loud; no eye contact; rate too slow/fast; speaker seemed uninterested and used monotone	Some mumbling; little eye contact; uneven rate; little or no expression	Clear articulation but not as polished	Poised, clear articulation; proper volume; steady rate; good posture and eye contact; enthusiasm; confidence
Dress	Inappropriate – Too casual (e.g. shorts, strapless tops, jeans, hats)	Somewhat inappropriate / Somewhat too casual	At least one person too casual, but nobody dressed inappropriately.	Professional all around. Suits & appropriate dress shoes.
Length of Presentation	Too long or too short; ten or more minutes above or below the allotted time	Within six minutes of allotted time +/-	Within four minutes of allotted time +/-	Within two minutes of allotted time +/-

# Oral Presentation Evaluation Form

Name: \_\_\_\_\_

Group: \_\_\_\_\_

Please indicate a score from 1 to 4 for each category. Back up your scores with comments.

---

Content

---

Coherence  
and  
Organization

---

Creativity

---

Material

---

Speaking  
Skills

---

Dress

---

Length of  
Presentation

---

## Exam Policies

- 1) Calculators – Only simple calculators are allowed. No graphing or financial functions are permitted. If you have a question about the permissibility of your calculator, ask before the day of the exam. (Note – calculator rules apply to quizzes as well).
- 2) Cell Phones – They may not be used as calculators. They must be off. They must be stored away. In short, no cell phones are allowed to even be visible during an exam.
- 3) Hats – You can wear hats, but only if there is no bill in the front. In other words, if you have a baseball cap, you may wear it as long as you turn it around so that the bill is facing behind you.
- 4) Personal materials – Anything that you are not permitted to use on the exam must be stored at the front of the classroom. I am not responsible for any of this material, so make sure not to bring anything too valuable, and that your materials are well marked. Books, notebooks, and backpacks are examples of this.
- 5) Restroom Visits – If you generally need to go to the bathroom every hour, go before the exam starts. Unless you are sick or about to do something very embarrassing, please do not ask to go to the bathroom. Just be cautious since exam day restrooms visits make you look suspicious.
- 6) Time Pressure – Although not purposely done, some exams may have an element of time pressure. While this is not intentional, it is a legitimate component to seeing what you know. Many accounting professors argue that it should be a part of your exams. Just be aware that everybody is on the same playing field, and budget your time wisely.
- 7) Disabilities – If you have a disability, learning or otherwise, that is documented with the University, let me know a few class periods ahead of the first exam and we can make arrangements so you are provided with the environment and time that you have a right to under official University guidelines.
- 8) Test Questions – A large portion of your exams will be multiple choice. Apart from other reasons, this exposes you to the largest portion of formatted questions on the CPA exam.
- 9) Looking Around – I understand the need to stretch during a test, or even the temptation of seeing how far your neighbor is on their test. But from where I sit, sometimes it looks bad. If I ask you to move, do not take it personally, or jump to a conclusion that I think you are cheating. Just know that I vigilantly watch for any sign of cheating.
- 10) Tests will be handed back for review. However, I cannot allow tests to leave my possession, except for during course time. You may make an appointment or visit during office hours to view your tests. I will make every effort to accommodate you so that you may study from your previous tests or see what mistakes you have made on prior tests. If you feel your exam has been misgraded, you have one week from the time your exam is available to you to bring it to my attention. You must request that I regrade the question by putting it in writing. Your petition must start with the phrase “My answer is correct because” and then you must proceed to tell me why your answer is correct, with support from the course textbook or other appropriate class source.