

**University of North Texas**  
**Accounting Systems – ACCT 4100**  
**Summer 2 - 2013**

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| <u>Instructor</u>    | Jose Victor Lineros CPA, CISA, CIA, CRISC, MCTS, Masters in Telecomm<br>Please text me at 817-291-4560, if you have a long communication, text then email me through BBoard<br>Office: BLB 399D, text 817-291-4560 to set up<br>Office hours: immediately after class |
| <u>Class times</u>   | ACCT 4100-001 Mon – Thursday 10 am – 11:50 am (BLB 245)   |
| <u>Prerequisites</u> | Must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses<br>Co-requisite: ACCT 3120. <b>It is the student's responsibility to ensure they meet all necessary prerequisites. If in doubt, promptly contact Becky Andrews in the Acctg. Dept</b>                      |

Required Materials

**Accounting Information Systems.** Romney & Steinbart. 12<sup>th</sup> ed. 2012.  
**Systems Understanding Aid.** Arens & Ward. 8<sup>th</sup> edition.  
**Computerized Accounting Using Peachtree 2012.** 3<sup>rd</sup> ed. 2012.

Course Description

Introduction to technology/accounting information systems and their interface with processes. Emphasis on auditing system security and integrity. Coverage of project management and accounting systems development. Practical experience with a commercial accounting package.

Course Objectives

The overall course objective is to familiarize students with the way in which systems are used in organizations to provide decision-relevant information and to enable them to understand how systems are designed and implemented to meet organizational needs. "Accounting technology" in this context means all the tools and practices employed in enterprise accounting in the broadest sense. The content and objectives of this course are most applicable to those students heading for (non-technical) general accounting or related management careers in larger enterprises or with firms that audit and assist those firms. After completing this course, students should have a sound basis for understanding the functioning of any information system they may encounter in practice, and they should be able to relate its features to the conceptual enterprise framework presented in this course. This should allow them to be informed consumers and users of high quality accounting and enterprise software.

Successful enterprises are able to design, develop, and employ information systems that meet the needs of their managers/decision-makers in accounting, finance, marketing, supply chain logistics, etc. Accountants perform four roles with respect to information systems. They are 1) users, 2) designers, 3) managers, and 4) evaluators. To perform these four roles effectively, accountants need to understand the strategic objectives and business processes of the enterprise. They also need to understand capabilities and limitations inherent in current technology. Perhaps most importantly, they also need to understand how technology may be employed to further the strategic objectives of the firm. The most common systems in use today to support enterprise operations and decision-making are database systems. This course therefore emphasizes 1) hands-on experience with an acctg app (Peachtree) 2) conceptual systems analysis and design techniques, 3) how systems designs are implemented in the current technology, and 4) how this material relates to overall accounting objectives.

Since the course emphasizes the design of information systems to support decision makers, the course content is similar to the kind of material that you might find in an information systems course. The course is, however, tailored to provide information about technology that accountants should know to be successful in contemporary business organizations. The course requires conceptual thinking, visual thinking, and imagination—rather than computational skills and memorization.

After completing this course, students should be able to:

1. Describe in detail the purpose of accounting information systems and the links between business structure, processes, performance, and information systems.
2. Analyze information flows in an organization and develop conceptual models of organizational relationships.
3. Use the software package Peachtree™ to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable systems and software packages.
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques ("decision modeling"):
  - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
  - b. Employ model-building techniques to quantify problems or test solutions.
6. Use and apply prevalent business-related technology ("leveraging technology"):
  - a. Appropriately use electronic spreadsheets, database applications, and other software to build models and relational databases.
  - b. Recognize commonly used information architectures.
  - c. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
  - d. Develop and communicate reasonable recommendations for technology use in organizations.
  - e. Describe the process of developing and implementing technological change in organizations.

#### Course Procedures

Class periods will consist of lectures, hands-on exercises, and simulation practice in the computer lab/personal pc.

#### Email

My preference is text because it is more immediate. If you email, please include Acct 4100 and your section in the subject line of all correspondence. Your concerns or questions are a top priority and this will help ensure you are not overlooked in the hundreds of emails I receive each day.

#### Attendance and Assignment Requirements

Attendance is expected. If you cannot attend a class, it is your responsibility to check with your partner or group to find out what happened during class and what was assigned. **Late assignments will not be accepted**, missed presentations cannot be made up, and missed quizzes must have prior approval for a retake. Make-up quizzes will require a "checked out" laptop and must be taken in my office. Almost all assignments will be completed electronically, so unanticipated absences can always result in the assignment being turned in to the digital dropbox on time without having to come to class.

#### Help

My goal is to help you attain the knowledge and skills outlined above. I encourage you to ask questions either in class or outside of class. I am usually available via email (prefer text) most weekends and evenings. If you send an urgent email, please text me and say "ck email." I also encourage you to work with your partner or group (except when specifically instructed to work as an individual), but simply copying someone else's work does not help you obtain the knowledge and skills necessary. **I warn you in advance that I am a systems**

**accountant. I rarely check my office voice mail, so please send text me at 817-291-4560, especially if you send me an important email.**

### Grading

Grades are determined as follows:

Weekly Exams:

5 at 200 points each

1000 (includes slides/book/lecture notes/videos/website)

Partner Projects (2 people max):

System Understanding Aid

300 (30 points / person will be at risk through peer review)

Peachtree

200 (20 points / person will be at risk through peer review)

Fraudulent website project

100 (10 points / person will be at risk through peer review)

In class components:

Class Participation/Attendance 100

Total

1700

Letter grades will be assigned as follows:

A= 90-100%, B=80-89%, C=70-79%, D=60-69%, F= <60%

### COURSE TOPICS

Each topic will be roughly divided into module fitting a 5 week schedule. Please keep in mind that a 5 week course runs very fast. **Please keep up and don't fall behind.**

Week 1 (week of 6/3): Intro, Trans Processing, Systems Documentation (chaps 2 and 3)

Week 2 (week of 6/10): Relational Databases/REA, Control and Acctg. Info. Systems (chaps 4 and 7)

Week 3 (week of 6/17): Info. Systems Controls for Reliability pt. 1, 2 and 3 (chaps 8, 9, and 10)

Week 4 (week of 6/24): Computer fraud (chaps 5 and 6)

Week 5 (week of 7/1): System Development Process (chaps 20 - 22)

### Exams

There will be weekly exams during the semester. There will be no make-up exams. Exam content will consist of content from slides, book, lecture notes, videos and any supplementary documents provided on the course website. Examinations may consist of multiple choice, true/false, short answer, matching, or problems. Various methods for test delivery will be employed. Sometimes in class, sometimes online at the Sage Testing Center, If the test is in class, you will need a pencil, and a calculator (no cell phones) for each exam. I encourage you to come prepared for each exam; I will not be providing pencils or other necessary supplies.

**No cell phones are allowed and will result in a zero.** Once the exam begins, you may not leave the room and then return. Once the first student completes the exam, no one will be allowed to enter the classroom and begin the exam. You may only miss exams under extraordinary circumstances, which must be approved by me prior to the exam. If you are allowed to miss an exam, your lowest exam grade will be used to make up the points. No exams will be given on days other than exam day. Failure to return any part of an exam, including scantrons, at the end of the classes in which you take the exam and review the exam is an act of academic misconduct and will result in a grade of zero for the exam that cannot be made up in any way. Programmable and text-based calculators, and cell phones, are forbidden during exams.

Exams, as well as any graded assignments that you do not collect, will be retained for one semester following the completion of the semester and then destroyed.

### Projects

AIS functions include the ability to gather and process data into information that can be reported to and used by decision makers. Communication of this information comes in many forms. Team work is a necessary component of any successful business model and will be necessary to complete projects preparing you for the gathering, processing, and communication of information. Also, the ability to compose and present concise written/oral reports is imperative in fast-paced business. This class will emphasize team/partner projects that will utilize Peachtree technology to reinforce course material and provide hands-on experience with AIS concepts and tools. Separate documents from the syllabus will be provided with detailed assignment and expectations. Late projects will not be accepted.

1. **Systems Understanding Aid (SUA)** – manual AIS involving journal entries, financial statement preparation, and other accounting tasks.
  - a. Can be completed in teams of two or individually
2. **Peachtree** – computerized AIS involving journal entries, financial statement preparation, and other accounting tasks.
  - a. Can be completed in teams of two or individually
3. **Fraudulent Website** – involves creating a website using [www.wix.com](http://www.wix.com) to entice a user to click on fraudulent links in the email/website. You will send me an email through BB that has a link to your created website. The email/website should have common social engineering mechanisms to entice a user to click on the email link and website links.
  - a. Can be completed in teams of two or individually

When working in teams, the peer review form is part of the project. Each team member will receive an initial grade, which I may adjust up or down based on peer review forms. Peer review forms will be available on Blackboard. Teams are self-created and self-policing. I may be consulted for advice regarding disputes among team members, but I will not mediate disputes.

### **Participation/Attendance**

Proactive participation and attendance are an integral part of any business environment, especially in your preparation for a career in accounting. If you are not participating in class lecture/discussions, please don't expect full value for this category. Respectful participation in this environment implies a respect and courtesy for other. I expect students to maintain the highest standards of professionalism in the classroom. Your speech, appearance, and attitude impact your professional image in the eyes of those around you. Asking for concessions that would violate the syllabus (attempts at turning in homework late, habitually missing class, asking me to fraudulently report your grade by adding or rounding points, etc.), are examples of unprofessional behavior that translated into a business environment would get you fired. Start good habits now!

### **ACADEMIC INTEGRITY**

No matter what your beliefs are on cheating, DON'T. Your future as a professional accountant depends in part on others feeling that they can rely on what you say and do.

The University of North Texas is committed to the maintenance of the highest standards of integrity and ethical conduct of its members. This level of ethical behavior and integrity will be maintained in this course. 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. Participating in the following (but not limited to) behavior violates academic integrity: (e.g., unauthorized collaboration on homework or assignments, plagiarism, multiple submissions of the same assignment, cheating on examinations, fabricating information, helping another person cheat, having unauthorized advance access to examinations, altering or

destroying the work of others, and fraudulently altering academic records. The Code of Student Conduct can be found at [www.unt.edu/csrr](http://www.unt.edu/csrr).

Academic dishonesty is defined in the UNT Policy on Student Standards for Academic Integrity. Any suspected case of academic dishonesty will be handled in accordance with the University policy and procedures. Possible academic penalties include a grade of "F" in the course. You will find the policy and procedures at <http://vpaa.unt.edu/academic-integrity.htm>

If I suspect that you have engaged in academic dishonesty, I will deal with the situation as outlined in the University policy referenced above. You will be allowed to remain in class during the entire time that the academic misconduct accusation is being investigated, adjudicated, and appealed. As noted above, the maximum academic penalty that can be assessed by an instructor is an F in the course. However, University officials use the academic misconduct information to decide if other misconduct sanctions are then to be applied, and the student has separate rights to appeal those decisions, remaining in class until all appeals are exhausted.

For our purposes in this particular class, **it is especially critical that you NOT do the following:**

1. Copying another individual's or group's answers.
2. Asking or pressuring another individual or team to help you with your individual or group project or exam.
3. Providing the above-prohibited assistance to another individual or group.
4. Representing someone else's work as your own.

#### 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 online at the end of the semester. This will, provide you a chance to provide input about this class. I am very interested in the feedback I get from students and encourage you to complete the survey. I consider the SETE to be an important part of your participation in this class.

#### CELL PHONES

We all have them, so here are my thoughts about them. It is inconsiderate to those around you to have your ringer disrupt class or for you to be persistently texting next to someone trying to pay attention. Turn your ringers OFF and step out of the room if you need to answer your phone or feel the need to carry on a text conversation. **Absolutely NONE during an examination. If you get caught with a cell phone during an exam, you will receive a zero.**

I allow one incoming and outgoing text per class lecture. If I see you constantly texting, I will lower your professionalism grade at semester's end.

#### STUDENTS WITH DISABILITIES

*The University of North Texas is on record as being committed to both the spirit and letter of federal equal opportunity legislation; reference Public Law 92-112 – The Rehabilitation Act of 1973 as amended. The passage of new federal legislation entitled Americans with Disabilities Act (ADA), pursuant to section 504 of the Rehabilitation Act; there is renewed focus on providing this population with the same opportunities enjoyed by all citizens.*

As a faculty member, I am required by law to provide "reasonable accommodations" to students with disabilities, so as not to discriminate on the basis of that disability. Student responsibility primarily rests with informing faculty of their need for accommodation and in providing authorized documentation through designated administrative channels. Information regarding specific diagnostic criteria and policies for obtaining academic accommodations can be found at <http://www.unt.edu/oda/apply/index.html>. Also, you may visit the Office of Disability Accommodation in the University Union (room 321) or call them at (940) 565-4323. If you need an accommodation, please contact me as soon as possible but at the latest by the first test date.

#### Inclement Weather

The class follows the standard University policy. Additionally, whenever you feel it is unsafe to come to class due to driving conditions, please do not come. Let me know why you did not attend at the earliest possible opportunity.

#### Class Schedule

The general class schedule is posted separately on the course website. **I CONSIDER IT YOUR RESPONSIBILITY AND STRONGLY RECOMMEND THAT YOU CHECK THE COURSE WEBSITE DAILY FOR ANNOUNCEMENTS, SCHEDULE CHANGES, ASSIGNMENTS, ETC.**

The schedule is simply a template for us to follow. I will spend as much time on a topic as necessary for this specific class to master a topic. I will regularly post information/handouts that I expect you to bring with you to class. As in a normal corporate environment, expect changes and adjustments. Learn to become flexible and rapidly adapt to changes.

Please note the final exam in this course is on July 5<sup>th</sup> at regular class time. Make sure you are able to attend.