

Course Syllabus

ACCT 4100-01

Accounting Systems

Summer 5W1 2015

M-TH 10:00am-

11:50am

Location: BLB225

Matthew J. Sargent, CFE, CISSP, CISA, CRISC, MAcc

Office: BLB 387C

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Office Hours: Please make appt

Prerequisites

Must have a 2.5 GPA in all ACCT 3000 and ACCT 4000 courses

Co-requisite: ACCT 3120, **you are responsible** for making sure you have the correct prerequisites, check with Becky Andrews in BLB 213 if unsure.

Required Textbooks:

- Accounting Information Systems. Romney & Steinbart. 13th ed.
- Systems Understanding Aid. Arens & Ward. 8th edition.
- Computerized Accounting Using SAGE 50 Accounting 2015. 4th edition

Course Description

Introduction to technology/accounting information systems and their interface with business processes.

Emphasis on auditing system security and integrity. Coverage of project management and accounting systems development. Practical experience with a commercial accounting package (Peachtree).

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 a website/database systems, i.e., Wix.com, 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 Access™ 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.

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 numerous amount of emails I receive every 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.** Approval is only considered in cases of personal health (doctor's note required) or death in the family (documentation required). This does not guarantee approval, only provides beginning point for case review.

All assignments will be completed electronically (except for SUA and Peachtree), so unanticipated absences can always result in the assignment being turned in to the digital dropbox on time without having to come to class. One missed exam with prior approval might be replaced with your final exam score, however a second missed exam will result in a zero. See below for absences specifically related to projects, quizzes, or exams.

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:

- **Respect** – I will treat each student with respect, and expect all students to treat myself, and their peers with respect. We will promote discussion in the classroom and as part of those discussions we will have the opportunity to talk about our opinions and experiences, and provide alternative points of view. This is allowable in any meaningful discussion, but there will be times that disagreement exists. Keep disagreement to the issues – do not get personal.

- Contribute – This is a requirement of the course. Later in the syllabus, you will find more detail about your participation grade. As a principle, your participation makes all the difference in creating an active and fun learning environment. Your education will be so much richer if you actively participate in the course. I have learned in my academic and professional career that you really do learn more when you contribute.
- 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 (i.e. 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 textbooks for a reason other than just to give your money away (if not, see me after class ☐), 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 4100 success = reading + doing the work + 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.
- Attend – With respect to exams, you must notify me ahead of the exam date. Do not expect arrangements to be made for which I am not officially obligated by the University.

Teaching Philosophy:

I feel that my most important role as a teacher is to prepare students to enter the workforce. Achieving this goal as a professor can be difficult. Many students already work, and attend school part time. Others have never held a professional job and still others are in the U.S. for the first time. Because of these factors, I believe that my best approach to prepare my students is to take on a role that falls somewhere between teacher and manager.

By taking the approach of a teacher/manager, I want to help prepare you for the next chapter in your career and I hope to get the most out of my students. While grades are clearly important, there should be more of a focus on learning and retaining knowledge. I have spent a large part of my career managing and training people and I will draw parallels between my expectations, and your future managers' expectations. By listening to your 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 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

Grades are determined as follows:

Exams:

Midterm	250
Final Exam (non-comprehensive)	250

Homework:

HW 1 – Create fake website	100
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Announced Quizzes:

Documentation Mini-Quiz	100
Database Mini-Quiz	100
SDLC Mini Quiz	100

Partner Projects:

System Understanding Aid	150
Peachtree Accounting	100

Individual Projects:

Participation / Professionalism / Attendance	50
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Total:	1200
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Letter grades will be assigned as follows:

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

NOTE: Grades are not given, they are earned by you. The points shown above are the maximum points available, nothing is guaranteed. Grades will be rounded up as per normal mathematical method. If a grade is XX.5-.99, it will be rounded up to the next number. If a grade is XX.49 or below, it will not be rounded up.

COURSE TOPICS

Each topic will be roughly divided into 1 week modules.

Unit 1: AIS & the Organization (chapters 1-3)

- AIS Overview
- Business Processes
- Transaction Processes
- Documentation Techniques

Unit 2: Databases (chapters 4 and 17)

- Data Modeling
- Relational Databases
- Computer Fraud & Abuse
- Internal Controls

Unit 3: SDLC (chapters 20-22)

- Systems Development Life Cycle

Unit 4: Fraud (chapters 5 and 6)

- Computer Fraud & Abuse

Unit 5: Controls (chapters 7-10)

- Internal Controls

Exams

There will be two exams during the semester, including a non-cumulative final exam. There will be no make-up exams. Exam content will consist of lectures, reading material, and any supplementary documents provided on the course website. Examinations may consist of multiple choice, true/false, short answer, matching, or problems. If you need a scantron, I will let you know. When possible, exams will be administered at the Sage Testing Center on the third floor of Sage Hall. Begin early to orient yourself as to its location. Please remember that the testing center has cameras and you will be required to put all materials in the provided cubbies. Please don't bring anything expensive like a cell phone / laptop that you don't wish to lose or have stolen. You cannot enter the testing center with anything. If calculators / scratch paper are required I will supply them.

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 final 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 collected, will be retained for one semester following the completion of the semester and then destroyed.

Homework/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 Wix.com 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 Project**) – manual AIS involving journal entries, financial statement preparation, and other accounting tasks.
 - a. Can be completed in teams of two or individually
2. Peachtree (**Ptree Project**) – computerized AIS involving journal entries, financial statement preparation, and other accounting tasks.
 - a. Can be completed in teams of two or individually
3. Fake Wix.com Website (**Homework**) – this will test your ability to generate a social engineering attack via blackboard that entices me to visit your fake website. The more convincing, the higher the grade. No nudity/racial/ or other inappropriate content will be tolerated. Email me if you are unsure.
 - a. Can be completed in teams of two or individually

When working in teams, if you have individuals who are not contributing, you must contact me **EARLY**, not right before you turn it in. If required, points will be taken away from non-contributing members if it is unanimous with the rest of the team. This has not been a big problem in the past, please don't allow it to become one now, communicate work contribution deficiencies with other team members.

All homework must be completed electronically. All homework must be submitted to the course website in digital format via Blackboard email on the assigned due date, I do not accept homework printouts in class. All electronic files must be labeled with assignment number and student last names for submission. For example: HW#1church-smith. You must submit the electronic file, do not copy and paste the content into the Blackboard assignment page.

Late homework will not be accepted. The homework is completed electronically, so it is not necessary for you to be present to submit your assignment. **A scanned version of handwritten homework DOES NOT meet this requirement.** You must utilize a suitable software package to complete all assignments.

Quizzes

There will be three announced quizzes during the semester: the topics for the quizzes will be presented in class. They will be administered via blackboard. No makeups are allowed so please monitor in-class announcements.

Participation/Professionalism/Attendance

A professional demeanor is an integral part of any business environment, especially in your preparation for a career in accounting. Professionalism in this environment implies a respect and courtesy for others. 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. Professionalism is also exemplified by willingness to lead discussions in class. Sitting on your hands and saying absolutely nothing all semester will hurt you in class and the workplace. Start good professional habits now!

Periodically, in class activities will yield you an opportunity, not a guarantee, to earn extra points (never more than 5 points/activity). These are meant to drive home a lecture point or other concept we are covering at the time. Obviously, you must be present to participate in these activities to earn those points.

If you choose to engage in unprofessional behavior and lack of participation there will be a direct impact on your final grade in the class. 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

No matter what your beliefs are on the 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.

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 actions:**

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 an emergency text conversation. **Absolutely NONE during an examination. If you get caught with a cell phone during an exam, you will receive a zero.**

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 second week of class.

Incllement 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.

WITHDRAWALS: University policy relative to withdrawals will be followed. **Please consult with your academic advisor or UNT academic calendar for all relevant dates anent the last date you can:**

- Drop with an automatic grade of W
- Drop with a W **if** you are passing the course
- Last day you can drop a course at all
- **It is vital that you consult with your academic advisor prior to dropping any course. It can have dire effects on your financial aid and/or academic record.**
- **Becky Andrews in the Acctg Office is also available if the registrar's office is unavailable.**

SUCCEED AT UNT:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. And, as a faculty member, I am committed to helping you be successful as a student. Here's how to succeed at UNT: Show up. Find support. Take control. Be prepared. Get involved. Be persistent. To learn more about campus resources and information on how you can achieve success, go to succeed.unt.edu

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 and syllabus are 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.

Final Exam

Final exam will be posted in BB announcements, it is mandatory, please make arrangements early to be there. Please don't book expensive airfare and lodging only to discover you're conflicting with finals.

Feedback:

You are always welcome to set up an appointment to review your exams, or seek out feedback about your performance in class. Due to time constraints, privacy, and other concerns, it is not always possible to hand back exams and graded projects during class time.

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.

ACCT 4100-01 CLASS SCHEDULE – Summer 5W1 2015

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