University of North Texas
Accounting Systems – ACCT 4100-001
Fall 2013

Instructor — Jose Victor Lineros, CPA, CISA, CIA, CRISC, MCTS, MBA
Office – 399D
Office hours: text before – Thursdays at 5 pm or by appt
The Acctg Lab is located in BLB 135, check online for hours

Email — Please text me, I'm text friendly 817-291-4560. If you need to send me a long message, email me through blackboard (please only through blackboard) and then text "CKE."

Class times — **ACCT 4100 12:30 pm – 1:50 pm (Tues and Thursdays)**

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 Materials

Accounting Information Systems. Romney & Steinbart. 12th ed. 2012.
Systems Understanding Aid. Arens & Ward. 8th edition.
Computerized Accounting Using Peachtree 2012. 3nd ed. 2012.

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 hundreds 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.

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 most weekends and evenings. I also encourage you to work with your partner or group, except when specifically instructed to work as an individual. Simply copying someone else's work will be detected and addressed. **I warn you in advance that I am an IT auditor/accountant. I rarely check my office voice mail, so please text me or send me email, don't rely on office voicemail.**

Grading

Grades are determined as follows:

Exams:	
Midterm	300
Final Exam (non-comprehensive)	300
Homeworks:	
HW 1 – SAP vs Oracle	100
HW 2 – Create fake website	100
Announced Quizzes:	
Documentation Mini-Quiz	100
Database Mini-Quiz	100
SDLC Mini Quiz	100
Partner Projects:	
System Understanding Aid	300
Peachtree Accounting	200
Individual Projects:	
Participation/Professionalism/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%
*In the event that the final point distribution is significantly lower than the values provided, scaling may be necessary

COURSE TOPICS

Each topic will be roughly divided into 4 to 5 week modules.

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

- AIS Overview
- Business Processes
- Transaction Processes
- Documentation Techniques
- G/L and Financial Reporting

Unit 2: Business Cycles, Internal Controls, and SDLC (chapters 12-14, 7, 16, 20-22)

- Revenue, Expenditure, and Production Cycles
- Internal Controls
- Systems Development Life Cycle

Unit 3: Databases & Fraud (chapters 17-19, 4, 5)

- Data Modeling
- Relational Databases
- Computer Fraud & Abuse

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. SAP vs Oracle (Homework) Written reports will be presented to me on (see class schedule) at the beginning of class (2 page minimum, just like previous homework). Reports will be compared and the highest grade will be given to the best write-up. Students will be graded on clarity, grammar, and ability to identify the importance of the topic. Please use the writing lab if you need help.

   The research report and presentation topic will involve consulting for my business. I have a furniture assembly business with 8000 employees at 12 plants worldwide. I buy wood/materials and transform it into furniture I sell wholesale under my brand name Baba Ganoush. I've gotten big enough to require an ERP system and I want your advice as to what product I should install. If your last name starts with A through M, you must sell me on SAP. If your last name begins with N through Z, you must sell me on Oracle Business Financials. Form your teams, no more than 2. In addition to selling me on your software, you should tell me 3 reasons why I should not select the other vendor.

2. 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
3. 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
4. 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. Text 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 two types of quizzed administered this semester, announced and unannounced. 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.

The second type of quiz is unannounced. These quizzes consist of material from reading and prior course discussions. These quizzes will be given randomly at the beginning or ending of class and usually consists of 3-5 questions. If missed, you may not make-up an announced or unannounced quiz.

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 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. 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!

ACADEMIC INTEGRITY

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 a 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.

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.

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.**

Class Schedule

The general class schedule is posted separately on the course website. **I CONSIDER IT YOUR REPONSIBILITY 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.

ACCT 4100-01, -02 CLASS SCHEDULE – Fall 2013

WEEK #	DATE	TOPICS
Week 1	8/26	Course Introduction, what is a computer, a business system, etc.
		History of Computing
Week 2	9/2	Chapter 1 – Accounting Systems Overview
		Chapter 1 – Accounting Systems Overview Chapter 2 - Business & Transaction Processing
Week 3	9/9	Chapter 2 - Business & Transaction Processing
		Chapter 3 – Documentation Techniques
Week 4	9/16	Chapter 3 – Documentation Techniques
		Chapter 3 – Documentation Techniques
		HW #1 SAP vs. Oracle Paper Due
Week 5	9/23	Chapter 8 – System Reliability part 1, Chapter 9 started
		QUIZ #1 Documentation
Week 6	9/30	Chapter 9 – System Reliability part 2 Chapter 10 – System Reliability part 3
Week 7	10/7	Chapter 7 – Internal Controls
		Chapter 7 – Internal Controls
Week 8	10/14	Chapter 20-22 – Systems Development Life Cycle
		Project Work Time
Week 9	10/21	Chapter 20-22 – Systems Development Life Cycle **SUA DUE**
		MIDTERM EXAM
Week 10	10/28	Chapter 20-22 – Systems Development Life Cycle
		QUIZ #2 SDLC
Week 11	11/4	Chapter 4 Relational Databases
Week 12	11/11	Chapter 17 REA database design
		QUIZ #3 Databases

ACCT 4100-01, -02 CLASS SCHEDULE – Fall 2013

WEEK #	DATE	TOPICS
Week 13	11/18	Chapter 5 – Internet Fraud – an introduction
		Thanksgiving Break – on 11/21 & 11/22
Week 14	11/25	Chapter 5 – Internet Fraud **Peachtree Due**
		Chapter 5 – Network Fraud
Week 15	12/2	Chapter 6 - Computer Fraud and Abuse Techniques
		Chapter 6 - Computer Fraud and Abuse Techniques
		HW #2 Due
Week 16	12/9	**Final Exam announced in BB**