

ACCT 5120-001
Information Systems in Accounting
Course Syllabus
Fall 2014

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Office Hours: announced in class

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, 2nd 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 of 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. 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

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 is difficult. Many of my students already work, and attend school part time. Others have never held a professional job. 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 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 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	300 points
Midterm Exam 2	300 points
Final Exam	300 points
SAP Lab Work	100 points
Group Project/Paper (see details)	150 points
Excel ERP application / use	50 points
<u>Participation / Professionalism/Attendance</u>	<u>50 points</u>
Total	1250 points

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

- A** – 90% of available points
- B** – 80%
- C** – 70%
- D** – 60%
- F** – < 60%

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*. If requested, 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. I do not anticipate an opportunity this semester.

Exams: There will be two midterm examinations over the course of the semester and a final. 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. 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

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.**
- **If the registrar's office is unavailable, Becky Andrews in the Acctg office is also available.**

Group Case Project: You will write a minimum 10 page (5 pages if front/back utilized) of 12-point Times New Roman font with 1-inch margins, double-spaced) paper on an AIS topic, **AND** give a 20 minute presentation to discuss your findings to the class. This is a **team** project. Please keep teams no larger than 3. Work with your group members to be the best team you can be. The cases are available online at Harvard Business Publishing.

(<http://hbr.org/search/accounting%252520information%252520systems/>)

As of the date of this draft of the syllabus, the price to download a case is \$6.95. 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!

I will provide you a list of eligible cases during the semester if you're having trouble selecting one. Because students like to be entertained, we will seek to ensure that the same case is not presented over and over again. Post case chosen to discussion thread on blackboard to facilitate this uniqueness. First come first served so pick early.

If you need help selecting a topic, see me. Grading details are provided below. **Only .doc formatted documents will be graded, no pdfs.**

SAP Lab Work: Because you are graduate students, and UNT has a cutting edge accounting department, you are privileged to get a chance to work on an actual running version of SAP. An assignment will be made in class after we sufficiently introduce ERP and specifically SAP as a software product. Please use this opportunity to learn SAP which can really help your future marketability.

Excel ERP Application / Use: Frequently ERP data is further analyzed with a spreadsheet application to discover relationships and potential analytical uses. In this project you will receive a sample of ERP data and be asked to answer questions about it using pivot tables, arrays, vlookups, etc.

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 improve my teaching continually. I consider the SETE to be an important part of your participation in this class.

Feedback: You are always welcome to set up an appointment, or come to my office hours 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. I am more than happy to allow you to review your exam, or to spend the time with you to explain how your project grade was calculated.

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 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. Reading the textbook chapter scheduled on the syllabus, and answering the related questions at the end of those chapters is always assigned for the day on which it appears on the schedule.

DATE	TOPIC
Week of, Aug 25	Orientation, Case Evaluation, Group Formation
Week of, Sept 1	Chapters 1 & 2 (ERP), Group Case Selection
Week of, Sept 8	Chapters 3 & 4 (ERP)
Week of, Sept 15	Chapters 5 (ERP), IT doesn't matter (read article)
Week of Sept 22	IT doesn't matter continued, review for exam 1
Week of, Sept 29	Exam 1
Week of, Oct 6	The World is Flat – Discussion on Chapter 1-4
Week of, Oct 13	Preliminary presentation of your group paper topic – big themes, etc. Plan on having someone from your team talk for 10 minutes about your paper and the approach you will take to analyze your topic
Week of, Oct 20	Chapter 6
Week of, Oct 27	Chapters 7 & 8 (ERP)
Week of, Nov 3	Chapters 9 & 10 (ERP), turn in Individual Case Paper due beginning of class in BB folder
Week of, Nov 10	Finish Chapter 10, Chapter 11
Week of, Nov 17	Exam 2
Week of, Nov 24	Thanksgiving week – no class
Week of, Apr 21	Chapters 12 Group Case Presentations
Week of, Apr 28	Auditing ERP Systems (Turn in final SAP work and Excel project), Group Case Paper due 11:50pm in BB folder
Week of May 5	Final Exam

Group Case 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, unique, and adhere to APA 6

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 at least ten typed pages (5 pages if front/back utilized) 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 (150 points):

Paper **100** pts (see below for the specific breakdown)

Presentation **50** pts.

Specific Breakdown of the Grading for your Papers:

How well did your group's paper cover objective 1? **(10 points)**

How well did your group's paper cover objective 2? **(10 points)**

How well did your group's paper cover objective 3? **(10 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? **(50 points)**

Would your paper be acceptable in a business setting? **(20 points)**

If you have someone who is not contributing, please contact me **EARLY** and grade them on the rubric below. The whole team has to present this to me **EARLY** with all present.

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.
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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	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

		to thesis		
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 +/-