

ACCT 5120
Information Systems in Accounting
Course Syllabus
Spring 2020

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Office Hours: 3:00 – 5:30 pm on Thursdays, or by appt. – text before coming

General Description of Subject

IT is increasingly becoming a strategic competitive advantage in accounting and business at large. Ignoring its importance is essentially failing to properly govern your firm or business. The primary objective of this course is for you to become fluent in IT concepts and practices so that you can efficiently and strategically use them. If you cannot “speak” IT, you will be at a huge disadvantage in your career. Thus, the ERP concepts we will discuss in this course will be relevant not only to your success as an individual, but to the growth and prosperity of your firm. As such, mastery of this knowledge represents a core business requirement and will have universal application to other business disciplines.

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 ERP systems facilitate the accomplishment of strategic and operations objectives within the firm organization. Here are some of the specific **learning objectives** of the course:

- Understand the importance of ERP software and its applications**
- Develop an ability to understand the software development lifecycle**
- Enhance your ability to understand the dynamics of outsourced ERP functions**
- Recognize the importance of effective ERP governance**
- Understand how a knowledge of ERP relates directly to the accounting profession**
- Discuss how ERP affects, and is concordantly affected, by business forces**
- Effectively engage in ERP data analytics to facilitate decision-making**

Textbooks:

- Bradford, *Modern ERP – Select, Implement & Use Today’s Advanced Business Systems, 3rd Edition* H&M Books. ISBN: 9781312665989. Note: If you want to use a previous edition of the textbook, it will be fine if you take good lecture notes.
- Galloway, *The Four: The Hidden DNA of Amazon, Apple, Facebook, and Google ...* ISBN-10: 0525501223; ISBN-13: 978-0525501220 (Read Chapters 1-5, and 9)

LOOKFORWARD PROVISION: This course serves as a prerequisite for ACCT 5760.

It may also be a prerequisite for some non-accounting courses. Please Discuss your course schedule with your advisor.

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://policy-dev.unt.edu/policy/06-003>

- *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*. When someone espouses a contrary opinion, take this opportunity to consider their perspective and any potential elements you may not have missed.
- *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.

Canvas: Since you are responsible for all updates to this course made through Canvas, it is imperative that you update your email and forwarding options within Canvas to an address that you check regularly. In order to receive course emails, follow these steps after logging on to Canvas 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 Canvas to your email account.

Grading:

| | |
|---|--------------------------------|
| Midterm | 500 points |
| Final Exam | 500 points |
| SAP Lab Work | 100 points |
| Tableau Data Analytics Project/.twbx (not .twb) | 100 points |
| Group Project/10 pg. Paper (see details) | 200 points |
| Advanced Excel ERP application / use | 50 points |
| Mini-Quizzes on “The Four” | points added to numerator only |
| <u>Participation / Professionalism/Attendance</u> | <u>30 points</u> |
| Total | 1480 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 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.

The date and time of the final exam will be announced in class and via email.

UNT Attendance Policy

<https://policy.unt.edu/policy/06-039>

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

ELECTRONIC DEVICES: Use of electronic devices (e.g., cell phones, smart watches, etc.) is **NOT ACCEPTABLE in this class.** If I discover your use of any of these devices in class, I will stop my discussion/lecture and ask you to put your device away. Beginning with the second instance, this will degrade your P&P grade. I realize many of you can effectively multi-task. However, this type of activity distracts me and affects my ability to lecture. If you have an incoming text you have to reply to, please do so in hallway outside of class or during breaks (thanks). **EXCEPTION:** If you are using your computer, iPad, or similar device to take notes, review the PowerPoint and assist in the learning process that is an acceptable purpose. Please note that checking Facebook/Instagram/YouTube etc. is not considered part of the learning process.

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 (**NO MORE THAN 11**) of 12-point Times New Roman font with 1-inch margins, double-spaced) paper on an AIS topic (use APA 6). Please note that the submission should have a title sheet and one or more reference(s) page(s) which do NOT count towards the 10 page minimum. This is a **team** project. **Warning – I grade for content/cohesive arguments/grammar/spelling – I expect graduate student quality writing. Misspellings, big grammar errors, un-reviewed careless errors (missing words, etc.) will be assessed 5% off each.** Please keep teams no larger than three.

This semester's case will involve Amazon.com. I want you to evaluate how Amazon uses its ERP system to make it difficult to compete with them. From customer order to actual fulfilment, how does their use of information technology make them a formidable company? Who have they displaced in retail, who have they collaborated with, what challenges do they face, and what evolving opportunities do they have? Tell me, essentially, how do you compete against Amazon?

Refer to the Group Project section toward the back of the syllabus for more grading 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!

When you upload your group paper, it is imperative you follow APA 6 format. If you do not know what that means, Google "Owlnet APA" and download a sample APA paper. Only .doc and .docx document formats will be graded, no pdfs or other formats are allowed.

Tableau Data Analytics Assignment: To be discussed more in class. You will be given data to analyze in a group of no more than four. Although unrelated projects, you must use the same group as the group paper. You will be expected (at a minimum) to create ten analyses, three dashboards, and two story points from the data you are given. I expect you to unlock the story in the numbers and convince me that you know how to use Tableau to synthesize and distill actionable information. More details will be provided in class.

SAP Lab Work: Because you are graduate students, and UNT has a cutting edge accounting systems department, you are privileged to get a chance to work on an actual production 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.

For SAP, when you finish it is important that you take a picture or screen cap of the final screen and upload it as a .pdf and not another file format. My grading time is greatly constricted and only a .pdf is "preview" compatible with CANVAS. All others will be their natural file format: Word document for Amazon paper, Powerpoint file for the presentation, .TWBX (not .TWB) for the Tableau project.

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.

SPOT: The Student Perception Of Teaching 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 SPOT to be an important part of your participation in this class.

AMERICANS WITH DISABILITIES ACT (ADA)

If you are a student who requires accommodations in compliance with the ADA, please consult with me during the first week of the semester. It is your responsibility to inform me of the disability at the beginning of the semester and provide me with documentation authorizing the specific accommodation. UNT's Office of Disability Accommodation (ODA), is responsible for verifying and implementing accommodations to ensure equal opportunity in all programs and activities. You must contact ODA who will instruct you how to proceed. I recognize that any disclosure by a student of their need for accommodation is extremely sensitive. I assure you that all conversations and other communications will be kept protected and confidential and disclosed only on a need-to-know basis.

The University of North Texas makes reasonable academic accommodation for students with disabilities. Students seeking reasonable accommodation must first register with the Office of Disability Accommodation (ODA) to verify their eligibility. If a disability is verified, the ODA will provide you with a reasonable accommodation letter to be delivered to faculty to begin a private discussion regarding your specific needs in a course. You may request reasonable accommodations at any time, however, ODA notices of reasonable accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of reasonable accommodation for every semester and must meet with each faculty member prior to implementation in each class. Students are strongly encouraged to deliver letters of reasonable accommodation during faculty office hours or by appointment. Faculty members have the authority to ask students to discuss such letters during their designated office hours to protect the privacy of the student. For additional information see the Office of Disability Accommodation website at <http://www.unt.edu/oda>. You may also contact them by phone at 940.565.4323.

ADA URL

<http://www.unt.edu/oda>

Emergency Notification & Procedures:

UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e., severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). The system sends voice messages (and text messages upon

permission) to the phones of all active faculty staff, and students. Please make certain to update your phone numbers at <http://www.my.unt.edu>. Some helpful emergency preparedness actions include: 1) know the evacuation routes and severe weather shelter areas in the buildings where your classes are held, 2) determine how you will contact family and friends if phones are temporarily unavailable, and 3) identify where you will go if you need to evacuate the Denton area suddenly. In the event of a university closure, please refer to Canvas for contingency plans for covering course materials.

Emergency Evacuation Procedures for Business Leadership Building:

- **Severe Weather** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway on the lowest floor of the building. All building occupants should take shelter in rooms 055, 077, 090, and the restrooms on the basement level. In rooms 170, 155, and the restrooms on the first floor.
- **Bomb Threat/Fire** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.

Access to Information – Eagle Connect:

Your access point for business and academic services at UNT occurs within the my.unt.edu site <http://www.my.unt.edu>. All official communication from the university will be delivered to your Eagle Connect account. For more information, please visit the website that explains Eagle Connect and how to forward your e-mail: <http://eagleconnect.unt.edu/>

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.

SUCCEED AT UNT:

UNT endeavors to offer you a high-quality education and to provide a supportive environment to help you learn and grow. 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 <http://success.unt.edu/>.

RETENTION OF STUDENT RECORDS: The instructor of record maintains student records pertaining to this course in a secure location. All records such as exams, answer sheets (with keys), and written papers submitted during the duration of the course are kept for at least one calendar year after course completion. Course work completed via the Canvas online system, including grading information and comments, is also stored in a safe electronic environment for

one year. You have a right to view your individual record; however, information about your records will not be divulged to other individuals without the proper written consent. You are encouraged to review the Public Information Policy and F.E.R.P.A. (Family Educational Rights and Privacy Act) laws and the university’s policy in accordance with those mandates at the following link: <https://policy.unt.edu/policy/07-018>

CHANGES TO THE SYLLABUS: A syllabus is a tool to help you plan your time. Every effort is made to make the syllabus as complete as possible, but there may be occasions when changes are required. Your professor will announce any deviations from this syllabus through email and class announcements.

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 Canvas. 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 Canvas. All changes will be announced in class and/or via Canvas. You should refer to the syllabus posted on Canvas frequently in case of changes to the schedule.

| DATE | TOPIC |
|--------------------------|---|
| Week of, 4/13 | Introduction to Course, History of Business Computing |
| Week of, 4/13 | ERP Technologies and Network Requirements (1)(2), Group Case Selection |
| Week of, 4/13 | ERP Process Redesign & E-Commerce, (3) - IT Doesn't Matter article assigned for next week |
| Week of, 4/13 | ERP Package Selection / Nicholas Carr - <i>IT Doesn't Matter</i> article (5) |
| Week of, 4/13 | ERP Telecommunications/Implementation/Operations/Mgmt., (6) |
| Week of, 4/20 | Mini-Quizzes on “The Four” and then book discussion on chapters 1-5, plus 9 <<in addition to mini-quiz, 30% of Mid-Term |
| Week of, 4/20 | Mid-Term Exam in class on Tuesday 4/23/19 at 6 pm BLB 070 |
| Week of, 4/20 | ERP Financial and Sales Mgmt. Modules |
| Week of, 4/20 | ERP Supply Chain Mgmt / Human Resource Mgmt. Modules |
| Week of, 4/27 | ERP Security and Implementation Assurance |
| Week of, 4/27 | Auditing ERP Systems |
| Week of, 4/27 | Business Intelligence, Business Analytics and ERP |
| Week of, 5/4 | Big Data Lecture – ERP future directions / Thomas Friedman / new technologies |
| Final announced in class | Non-comprehensive Final Exam announced in class on Friday location pending |

| | |
|--|---|
| | (Turn in final SAP work and Excel project), Group Case Paper, Tableau Data Analytic uploading of .TWBX (not .TWB) due 11:50pm in Canvas by Thursday) |
|--|---|

Group Case Project

1. Your paper should clearly place ERP within the context of your topic.
2. Your paper should identify and describe changes to the accounting profession/business 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. 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 10 typed pages of 12-point Times New Roman font with 1-inch margins, double-spaced. **NO MORE THAN 11 PAGES.** You must upload a copy of the paper to CANVAS by the due date/time.

Grading (200 points):

Paper 200 pts (see below for the specific breakdown)

Specific Breakdown of the Grading for your Papers:

How well did your group's paper cover the objectives? **(130 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. |
|---------------------|---|--|------------------------------|---|