

**University of North Texas**  
**Accounting Systems – ACCT 4100**  
**Fall 2017**

**Instructor** Peter Kipp, Ph.D., CPA  
Office – 312 G  
Office hours: Monday and Wednesday 11:30-12:15 in BLB 312 G, Thursday 5:00-6:30 in BLB 312 G, and by appointment

**Email** peter.kipp@unt.edu

**Class times** **Section 001 Thursday 6:30 PM – 9:20 PM in BLB 010**  
**Section 002 Monday/Wednesday 12:30 PM – 1:50 pm in BLB 035**

**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.

**LOOKFORWARD PROVISION:** This course serves as a prerequisite for ACCT 4400, ACCT 5140, ACCT 5160, ACCT 5520, and ACCT 5710.

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

**Materials**

1 - **Accounting Information Systems.** Romney & Steinbart. 14<sup>th</sup> edition. Pearson Publishing. **Note:** Must be purchased via Revel.

2 - **Systems Understanding Aid.** Arens & Ward. 9<sup>th</sup> edition. **\*\*PLEASE NOTE: DO NOT RENT OR PURCHASE THIS USED.** These materials cannot be used more than once! Used or rented copies will not be acceptable for completion of the course.\*\*

3 - **Learn Excel 2016 Expert Skills with The Smart Method: Courseware Tutorial teaching Advanced Techniques.** Smart. The Smart Method Limited. **May be purchased new, used, and may be shared with others.**

3 – **GMetrix Access.** No purchase necessary. Will be given an access code first week of class.

5 – **Lynda.** No purchase necessary. Access is free to students with UNT EID.

**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 data analysis utilizing Microsoft Excel.

## **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) conceptual systems analysis and design techniques, 2) how systems designs are implemented with contemporary technology, and 3) 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 Excel 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**

The best way to contact me is through e-mail: [peter.kipp@unt.edu](mailto:peter.kipp@unt.edu). I am usually prompt with my replies and if not I try my best to reply within 24 hours. If 24 hours have elapsed without a reply please send me a reminder e-mail. Please only contact me via e-mail with respect to personal subject matters.

### **Piazza**

In an attempt to cut-down on redundant questions and inform the entire class, I use **Piazza** to solicit and respond to questions related to the course material. All questions and correspondence should be submitted via Piazza unless it deals with a personal subject matter (e.g., grades, session attendance, rescheduling an exam, etc.).

### **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 assignment approval is only considered in cases of personal health (doctor’s note required), familiar emergency, or other exigent circumstances. This does not guarantee approval, only provides beginning point for case review.

### **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.

There is also help available in the accounting lab. You may see hours and make an appointment here:

<http://www.cob.unt.edu/lab/tutor.php>

## **Grading**

Grades are determined as follows:

| <b>Category</b>  | <b>Points</b> |
|--|---------------|
| <b><u>Exams</u></b>  |               |
| Exam I   | 100           |
| Exam II  | 100           |
| Exam III   | 100           |
| Microsoft Excel Expert Certification 1 <sup>st</sup> Attempt | 100           |
| Microsoft Excel Expert Certification 2 <sup>nd</sup> Attempt | <u>50</u>     |
|  | 450           |
| <b><u>Team Projects</u></b>                                  |               |
| Systems Understand Aid (SUA)                                 | 100           |
| Tableau Project  | <u>30</u>     |
|  | 130           |
| <b><u>Individual Assignments</u></b>                         |               |
| Lynda Assignments  | 50            |
| Additional Excel Practice                                    | 50            |
| GMetrix  | 50            |
| Professionalism  | <u>20</u>     |
|  | <u>170</u>    |
| <b><u>Total Points Possible</u></b>                          | <u>750</u>    |

**Letter grades will be assigned as a percentage of total possible points as follows:**

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

Plus and minus grading **will not** be used for this course.

\*In the event that the final point distribution is significantly lower than the values provided, scaling may be necessary

Every attempt will be made to grade all work consistently, fairly, and timely. However, if you feel a mistake has been made on any assignment or exam, please notify me during class, office hours, or contact me via a short written note or email, within one week of the return of the graded assignment/exam. I will review the grade and make any appropriate changes. **If more than one week has passed since I have posted the grade on Canvas or returned the assignment I am happy to answer questions but no grades will be changed.**

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## **COURSE TOPICS**

Unit 1: AIS & the Organization

Unit 2: Business Cycles and SDLC

Unit 3: Databases

### **Exams**

There will be three exams during the semester (excluding the Expert Excel Exam). There will be no make-up exams without prior instructor approval. If you encounter an unavoidable absence related to a documented illness, death in the family, or other university-sanctioned absence, it is incumbent on you to contact me in advance. If you qualify to miss an exam, you will take a makeup exam as soon as you return. 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 in advance.

**No cell phones are allowed and use of a cell phone will result in a zero.** 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 strictly prohibited during exams.

### **Excel Exams**

Prior to sitting for the Expert Excel Exam, students must provide evidence of a score  $\geq 800$  points in GMetrix. Failure to provide evidence of this score will result in the forfeit of an attempt on the Expert Excel Exam (e.g., you will not be allowed to sit for the exam). If a student fails the initial Expert Excel Exam they will have to retake GMetrix and provide further evidence of a passing score before they will be allowed to reattempt the exam.

The Expert Excel Exam will be administered in the testing center at Sage Hall. Students will have two attempts to pass the Expert Excel Exam during the semester. Students who pass the Expert Excel Exam on their first try will be awarded full points for both attempts (e.g. all 150 points). Students who pass the Excel Exam on their second attempt will be awarded full points for both attempts (e.g., all 150 points). Students who fail to pass the first and second attempt will be rewarded points corresponding to the higher of their two grades (e.g., a student who scores 65% on the first attempt and 59% on the second attempt will be awarded 65 points for the first attempt and 32.5 points (65% of 50) for the second attempt).

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 reinforce course material and provide hands-on experience with AIS concepts and tools. More information will be provided in class. **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 up to 3 people. Note: All team members are expected to contribute to the total team effort.
  - b. **Please note:** This project takes approximately 15 hours to complete. I highly recommend getting started early. Waiting until the week it is due will lead to increased anxiety and poorer work quality, based on my anecdotal evidence.
2. (**Excel Project**) – computerized data analysis of journal entries, financial statements, and other accounting database tasks. For your grade you must complete all five Lynda modules.
  - a. Execute Excel exercises to prepare you for Excel certification
  - b. Must be completed individually

### **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. Excessive absences will result in the forfeiture of all professionalism points. Start good professional habits now!

### **Professional E-Mail Habits**

A critical aspect of being a professional accountant is communication. You will be in contact with colleagues, superiors, current clients, and potential clients throughout your career. Your communication via e-mail can leave a lasting positive or negative impression upon the recipient and impact future interactions.

All communication directed to me (and your fellow students) should follow professional e-mail etiquette. This includes:

1. A brief title that informs the reader about the subject matter of the message.
2. A formal salutation. ‘Dear’ is the best and most conservative salutation to use in professional communications, particularly if it is the first time contacting an individual. Other appropriate salutations are ‘hi’ or ‘greetings’.

3. Use of proper grammar, spelling, complete sentences, and appropriate punctuation.
4. End with a formal closing. 'Sincerely' is the best and most conservative closing, but 'best', 'best regards', and 'thank you' are all appropriate as well.

Your e-mail etiquette will significantly impact your professionalism score.

### **Intellectual Property**

Taping lectures or classroom discussions is permitted. However, it is expected that students will request authorization from the instructor to tape a class. Notes and/or tapes of class lectures and discussions are not permitted to be sold.

### **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](http://www.unt.edu/csrr).

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

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

For our purposes in this particular class, **it is especially critical that you NOT take any of 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.

### **SPOT**

The Student Perceptions of Teaching (SPOT) 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 honestly and in its entirety. I consider the SPOT to be an important part of your participation in this class.

### **CELL PHONES**

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 it is discovered that you used a cell phone during an exam, you will receive a zero for that exam.**

### **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. If you require accommodation for an exam, please notify me at least one week in advance to make the necessary preparations.

### **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.**
- **Becky Andrews in the Acctg Office is also available if the registrar's office is unavailable.**

## 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. **Please note:** For Section 001 (Thursday night class) all materials for the week will be covered in that evening's class period.

| <u>WEEK #</u> | <u>Date</u> | <u>TOPICS</u>   |
|---------------|-------------|---|
| Week 1        | 1/15        | <b>No class.</b> Martin Luther King, Jr. Day.   |
|               | 1/17        | Course Introduction, Assignment and Material Overview<br>Introduce Microsoft Excel.   |
| Week 2        | 1/22        | <b>Chapter One</b> - Accounting Information Systems: An Overview<br><b>Demo SUA – <u>**Project Due 2/21**</u></b>   |
|               | 1/24        | <b>Chapter Two</b> – Overview of Transaction Processing and ERP Systems<br><b>Due:</b> Lynda Module 2 – Manage Workbook Options and Settings. Submit via Canvas before classtime. |
| Week 3        | 1/29        | <b>Chapter Three</b> – Systems Documentation Techniques<br>Flowchart tutorial (In-class)  |
|               | 1/31        | <b>Review for Exam I</b> (Chapters 1, 2, & 3 of Romney & Steinbart)<br><b>DUE:</b> Lynda Module 3 – Apply Custom Data Formats and Validation. Submit via Canvas before classtime. |
| Week 4        | 2/5         | <b>Exam I (Chapters 1, 2, &amp; 3)</b>  |
|               | 2/7         | <b>Excel Review</b> – Syntax for Advanced Formulas, Pivot Tables, and GetPivotData<br><b>DUE:</b> Lynda Module 4 – Create Advanced Formulas. Submit via Canvas before classtime.  |
| Week 5        | 2/12        | <b>Chapter Four</b> – Relational Databases<br>Tom's Trailers REA Tutorial (In-class)  |
|               | 2/14        | <b>Chapter Seventeen</b> – Database Design using the REA Data Model<br><b>DUE:</b> Lynda Module 5 – Create Advanced Charts and Tables. Submit via Canvas                          |

| <u>WEEK #</u> | <u>Date</u> | <u>TOPICS</u>  |
|---------------|-------------|--|
|               |             | before classtime.<br><br><b>DUE:</b> Extra Practice – Create Advanced Formulas. Submit via Canvas before classtime.  |
| Week 6        | 2/19        | <b>Chapter Five</b> – Computer Fraud<br><br><b>Chapter Six</b> – Computer Fraud and Abuse Techniques   |
|               | 2/21        | <b>Chapter Seven</b> – Control and Accounting Information Systems<br><br><b>DUE:</b> Lynda Module 6 – Sample Exam. Submit via Canvas before classtime.<br><br><b>DUE:</b> Extra Practice – Create Advanced Charts and Tables. Submit via Canvas before classtime.<br><br><b><u>**DUE: SUA Project**</u></b> Submit at beginning of classtime. Late submissions will receive a zero absent an adequate explanation. |
| Week 7        | 2/26        | Review for Excel Expert Exam (Attempt 1)   |
|               | 2/28        | Review for Excel Expert Exam (Attempt 1)   |
| Week 8        | 3/5         | Review for Excel Expert Exam (Attempt 1)<br><br><b>DUE: <u>**GMetrix Passing Score for Practice Test 1, 2, &amp; 3 all in testing mode.**</u></b>  |
|               | 3/7         | <b>Excel Expert Exam (Attempt 1) – Meet in Sage Testing Center during normal class time.</b>   |
| Week 9        | 3/12        | <b>***SPRING BREAK - NO CLASS***</b>   |
|               | 3/14        | <b>***SPRING BREAK - NO CLASS***</b>   |
| Week 10       | 3/19        | <b>Chapter Eight</b> – Controls for Information Security<br><br>Control Matrix Tutorial  |
|               | 3/21        | <b>Chapter Nine</b> – Confidentiality and Privacy Controls<br><br>Continue Control Matrix Tutorial   |
| Week 11       | 3/26        | <b>Chapter Ten</b> – Processing Integrity and Availability Controls  |
|               | 3/28        | <b>Review for Exam II</b> (Chapters 4, 17, 5, 6, 7, 8, 9, & 10 of Romney & Steinbart)  |
| Week 12       | 4/2         | <b>Exam II</b> (Chapters 4, 17, 5, 6, 7, 8, 9, & 10)   |
|               | 4/4         | <b>Chapter Twelve</b> – The Revenue Cycle  |

| <u>WEEK #</u> | <u>Date</u> | <u>TOPICS</u>  |
|---------------|-------------|--|
| Week 13       | 4/9         | <b>Chapter Thirteen</b> – The Expenditure Cycle  |
|               | 4/11        | <b>Chapter Fourteen</b> – The Production Cycle<br>Tableau Project Assigned (due in class 12/7)   |
| Week 14       | 4/16        | <b>Review for Excel Expert Exam (Attempt 2)</b><br>Continue Tableau Project  |
|               | 4/18        | <b>Review for Excel Expert Exam (Attempt 2)</b><br>Continue Tableau Project  |
| Week 15       | 4/23        | <b>Review for Excel Expert Exam (Attempt 2)</b><br><b><u>DUE: **GMetrix Passing Score for Practice Test 1, 2, &amp; 3 all in testing mode**</u></b><br><b><u>You must resubmit your passing scores to sit a second time.</u></b> |
|               | 4/25        | <b>Expert Excel Exam (Attempt 2)</b> – Meet in Sage Testing Center during normal class time.   |
| Week 16       | 4/30        | Tableau Project Presentations.   |
|               | 5/2         | Review for Final Exam (Chapters 12, 13, 14, and 15).   |
| Week 17       | 5/7         | Final Exam for <b><u>Section 001</u></b> . 6:30 pm -8:30 pm. <b><u>Location remains the same</u></b>   |
|               | 5/9         | Final Exam for <b><u>Section 002</u></b> . 10:30 am - 12:30 pm. <b><u>Please note the change in meeting time. Meeting location remains the same.</u></b>   |