Course Syllabus
ACCT 4020 – Accounting Information Systems
Fall Semester, 2015
3.0 Credit Hours

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Office Hours: MW 10.30 - 12.30, or by appointment

Course Overview:
This course is an introduction to the information lifecycle and information systems design (hardware, software, storage and services) and control from the perspective of an accountant using a new framework called Accounting Architecture.

Pre-requisites/Co-requisites:
- ACCT 3120 - Intermediate Accounting II
- ACCT 3310 - Cost Accounting

A solid understanding of both financial and managerial accounting are necessary for this course for two reasons. First, the practice set will test the students' understanding of financial accounting concepts. Second, in order to understand the usefulness of an information system, it is vital to understand an organization's informational needs. In the scope of the accounting profession, financial, managerial and tax accounting information matter, and because managerial accounting addresses firm profitability, it may matter the most.

Required Materials:
- Perdisco

This course has no required textbook. I will provide reading materials throughout the semester, and I will instruct you to find some materials on your own. The only required purchase is the Perdisco practice set which costs $35. See below for a description of the assignment and instructions for purchasing the practice set.

Course Objectives:
The goal of this course is to teach:

1. The steps in the information lifecycle.
2. Common hardware and software components of an information system, including relational databases, analytical tools and version control systems.
3. IT controls for data integrity.
4. The role of open source in today's information systems.

Fogelman College: Learning Outcomes for Your Degree
This course is designed to help you to meet the overall learning objectives for the BBA in Accountancy offered by the Fogelman College. You should take the time to become familiar with these learning objectives.
Grading and Evaluation Criteria:

Final Grades:
I will assign final grades according to the following scale:

<table>
<thead>
<tr>
<th>Point Range</th>
<th>Grade</th>
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<tbody>
<tr>
<td>≥90</td>
<td>A</td>
</tr>
<tr>
<td>80-89</td>
<td>B</td>
</tr>
<tr>
<td>70-79</td>
<td>C</td>
</tr>
<tr>
<td>60-69</td>
<td>D</td>
</tr>
<tr>
<td>&lt;60</td>
<td>F</td>
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</tbody>
</table>

I generally only give whole letter grades. However, in rare cases I will award a plus for superior and a minus for inferior effort within a grade band.

Summary of Graded Deliverables:

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Perdisco</td>
<td>20%</td>
</tr>
<tr>
<td>Presentations</td>
<td>20%</td>
</tr>
<tr>
<td>Participation</td>
<td>20%</td>
</tr>
<tr>
<td>Framework Contribution</td>
<td>20%</td>
</tr>
<tr>
<td>Final Exam</td>
<td>20%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Explanation of Deliverables:

*Perdisco*

The Perdisco online practice set has been designed to provide students with experience in the practical and technical skills essential to accounting, through the completion of a one month accounting cycle for a fictional business. This set will not require any specialized knowledge of information systems, but it will require an understanding of financial accounting principles. When you login to your practice set, you will see a Student Companion and Helpful Hints document on your practice set home page. Please read this document because it gives you information that will help you to successfully complete the practice set. A detailed Accounting Cycle Supplement that covers the mechanics of the accounting cycle, focusing on the principles essential to preparing, analyzing and understanding financial accounting information is also included. If you have any questions regarding the correct treatment of a transaction, read the Accounting Cycle Supplement. It can answer most questions.

The practice set will provide each student with a unique accounting scenario and therefore must be completed on an individual basis. Submission is to be completed online; however it is possible to print various parts of the practice set for offline calculation. After submitting each section, the practice set will provide immediate performance feedback and a final score. Bookmarks will allow you to save your work between submissions. The practice set takes approximately 20 hours to complete. The maximum number of points is 1089, but in order to accommodate errors or ambiguities in the problem set, I will grade out of 1000, meaning any score above 1000 constitutes 100% for this assignment.
To purchase:

2. Once registered, click ‘Add product.’
3. Select your course code, campus and study period from the available options.
4. Click on ‘How do I pay?’ for more information on how to pay.

Payment can be made by online credit card or PayPal. Payment instructions are provided after registration.

Presentations
The goal of this course is to encourage interest in information and technology. My lectures will introduce various topics, and you will be responsible for acquiring additional knowledge through independent readings. In order to demonstrate the additional knowledge you have acquired, you will give two 15-to-20 minute presentations during the semester. Each presentation day we will have between four and five individual presentations. I will identify the topics for the presentations and the presenters during the previous lecture. You will be graded on the quality of the presentation, presentation skills, ability to respond to questions and professionalism.

For the online section: Because online students cannot make live presentations, presentations in the online section will be discussion posts. The post should be the written equivalent of a 15-to-20 minute lecture. I will identify questions that the presenter will have the responsibility to answer in subsequent posts.

Participation
Although independently acquired knowledge is important, class attendance and engagement are necessary to learn the topics in this course. I will use a combination of in-class and take-home assignments and class discussions to track attendance and measure participation. One subset of the in-class assignments will be an evaluation of the other students’ presentations, and you will be required to attend all student presentations in order to receive full participation credit. Presenters will not be required to complete an evaluation of each other because presenting satisfies the participation requirement for that day.

Although bringing a computer to class is not necessary, access to a computer with a full operating system is required for some of these assignments, and bringing a computer to class will make many of these assignments easier.

For the online section: The online students will participate in the same take-home assignments as the live section. Also, each online student will complete an evaluation report for all student presentations.

Framework Contribution
As you will see throughout the course, open content thrives on community collaboration. The foundational materials for this course are open, and you and I together represent the community. I have started a document that contains a foundation of the knowledge relevant to this course. However, this is a new discipline, and as you learn more, you can also contribute to the body of knowledge by proposing additions or modifications to this document. Your contribution may come from the research underlying your presentations or from something you read during the semester. For this assignment, I will place you in teams of 3. Later on in the semester, I will explain how to submit this assignment.

Final Exam
The final exam for this course will test your knowledge of the Accounting Architecture framework. It will consist of multiple choice and true/false questions. As it will be the only exam for this class, it will be comprehensive.

Schedule of Deliverables:

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Due Date</th>
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<tbody>
<tr>
<td>Perdisco</td>
<td>September 30 @ 23.59</td>
</tr>
<tr>
<td>Framework Contribution</td>
<td>December 1 @ 23.59</td>
</tr>
</tbody>
</table>

Presentations have no common due date, but the general pattern for the course will be that I will lecture on Wednesdays, and student presentations that I assign on that day will be on the following Monday.

For the online section: Because of the need to convert lecture materials into a format compatible with online learning, the online section will generally be two days behind the live section. I will post materials on Friday, and presentations will be due the following Wednesday. Presentations should be posted by 23.59 on the day they are
due. The remaining online students must read the presentation and complete an evaluation by 23.59 of the following day. I will make accommodations on a case-by-case basis if presentations are late so that the remaining students will have sufficient time to submit an evaluation. By the end of the day on which evaluations are due, I will select questions for the presenter, and the presenter will have until 23.59 on the day thereafter to respond to them. For example, if the presentation is due on Wednesday, then evaluations are due on Thursday; I will post questions on Thursday, and the responses from the presenter are due on Friday.

**Final Exam Schedule:**
The final exam for this class will be scheduled according to the Registrar's Academic Calendar.

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**Course Policies:**

**E-Mail:**
E-mail to my University of Memphis e-mail address is the best method to communicate with me, and I have provided a link to my email in the menu bar of the course portal. I will not check the e-mail functionality built into eCourseware, so I encourage you not to send any messages to me using this system. I will communicate with the students using e-mail, as well, and I will always try to respond to email within 24 hours.

**Attendance:**
For University of Memphis attendance policies including guidelines for adding or dropping classes, please reference the Undergraduate Catalog's document on Class Attendance. Although I have no specific attendance requirement for this class, participation is a part of the final grade, and attendance in live section or active engagement in the online section is paramount. I recognize that life events can interfere with class attendance, but I encourage you to give attendance a high priority. I require no notification of absence, but an absence on the day you are scheduled to present or on the day of the final exam will affect your grade.

**Academic Integrity:**
The University of Memphis has clear codes regarding academic and classroom misconduct. If you have any questions regarding standards for student conduct, please review the Fogelman College Standards for Academic Integrity and the Office of Student Conduct Statement of Academic and Classroom Conduct.

**Late Assignments:**
In general, I will not accept late assignments. However, I reserve the right to make exceptions on a case-by-case basis. If I accept a late assignment, I will assess an appropriate grade penalty.

**Extra Credit:**
I believe in rewarding exceptional effort with extra credit. Throughout the semester I will give opportunities for extra credit, and for each assignment, I may, at my discretion, award extra points for exceptional submissions. You may contact me if you wish to earn extra credit or if you believe that your performance on a deliverable deserves extra credit. However, I will not accept any requests for extra credit once classes are over. Extra credit is not an opportunity to get a good grade at the last minute without having done any work during the semester, and I will not look upon that attitude favorably should I receive any such requests.

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**Student Services**
Please access FCBE Student Services website for information regarding:

- Resources for students with disabilities
- Tutoring and other academic assistance
- Advising services for Fogelman students
- Technical assistance