Course Syllabus
ACCT 4020 – Accounting Architecture
Spring Semester, 2016
3.0 Credit Hours

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Office: FAB 221
Office Hours: M 10.30 - 13.30, or by appointment

Course Overview:
This course is an introduction to the information life cycle and information systems design (hardware, software, storage and services) and control from the perspective of an accountant.

This is not a course on accounting regulations. Financial accounting, audit, and tax fill those needs. This is not a course on calculating costs and revenues. That is for management accounting. This is also not a course on small business accounting software. All of those topics are relevant and valuable, but they are not the purpose of this course. This course will teach you about enterprise-grade information systems, information technology, and cybersecurity. All accounting information comes from an information system, and as custodians of that information, it is the responsibility of accountants to understand and interact with these systems.

As a result, this will feel like a technology course, instead of an accounting course. That is not by accident. Understanding how firms maintain their accounting data is not about memorizing the debits and credits of journal entries. It is about (1) knowing the steps to convert raw data into information, (2) understanding the necessary technologies, and (3) knowing how to preserve data integrity and information security.

This is not an easy course. The topics we will discuss will be new to most students, and the assignments will be difficult. Again, that is not by accident. In order to open your mind to the world of information systems, you will need to jump in and get your hands dirty.

You may ask why this course is structured this way. Many accounting courses rely on published textbooks and publisher-provided slide presentations and exams. In the past, this course has also used those materials. It would be more convenient for me to follow this pattern, but I choose not to. Instead, I have spent countless hours creating my own slides and assignments and curating reading materials for two reasons. First, your future employers have demanded that we teach you skills in information technology and data analytics. Second, I want your skills in these areas to be better than anyone else’s. You may not aspire to having IT skills, but this is the future of the accounting profession. Trust me; it will be worth it.

Pre-requisites/Co-requisites:
- ACCT 3110 - Intermediate Accounting I
- ACCT 3310 - Cost Accounting

A solid understanding of both financial and managerial accounting are valuable 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.

Pre-requisites/Co-requisites:
Required Materials:
- Course Portal
- eCourseware
- Perdisco
- Computer

Course Portal
The course portal provides access to all learning materials for this course. I have written the course portal to be accessible via desktop, laptop, and mobile device. All students (live and online) should bookmark and visit the course portal on a regular basis (at least weekly) for course materials, assignments, and news items. Once a topic is old, I will store it on the portal's Archive page in reverse chronological order, so that it can be available for reference until the end of the semester. Each week I will provide one or more of the following items:
- Lecture slides
- Readings list
- Tutorial
- News

Lecture slides: The slides are not a supplement to the lectures. They are the lectures. I have gone to great lengths to include sufficient content on each slide so that any reader can carefully read the slides and know everything from the lecture. The slides are not in PowerPoint, but rather are specially designed web pages, so that they would be viewable on any device. In order to navigate the slide deck, use the arrow keys on a keyboard or swipe horizontally on a touchscreen.

For the online section: Each week the online students should begin by reading these slides. If you have questions, you are welcome to email me, but my response may simply be a link to one of the readings from the readings list.

Readings list: You should not assume that the lack of a required textbook means no required readings. The decision to avoid using a textbook is primarily to save you money—you're welcome—but also because the issues we address constantly change, and a textbook would quickly be out-of-date. I will provide required reading materials throughout the semester. You are required to read the required readings. I will also provide optional readings if you wish to learn more, and I encourage you to be proactive during this course and seek out readings on your own.

Tutorial: Lecture slides explain topics, but they are not as useful for teaching technologies. Because I will give a homework assignment for several technologies, I will provide a recorded walkthrough to explain how to use these technologies and complete the assignments. These will be recordings of the lecture from the live section. Because I will not assign a homework assignment each week, I will only occasionally provide tutorials. The first tutorial will explain the practice set.

For the online section: Each week I provide one, the online students should view the tutorial prior to attempting the homework assignment.

News: As needed I will post news items concerning current and future assignments, student presentations, or future lectures or tutorials.

eCourseware
In addition to the course portal, the course will also use eCourseware for grades, quizzes, and assignment submission.

For the online section: Online students will also use eCourseware for their presentations.

Perdisco
This course has no required textbook. 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.

Computer
Because this course involves practice with actual technologies, each student will need access to a computer (desktop or laptop) with a full operating system (Microsoft Windows, Apple OS X, Google Chrome OS, etc.). Tablets will not suffice. The lab computers on campus will also not suffice because they limit user privileges. Although several assignments will be computer resource-intensive, computing power of personal computers has not changed considerably in the last 7 years, so most computer hardware will suffice as long as the computer is not bogged down by malware.

Course Objectives:
The goal of this course is to teach:
1. The steps in the information life cycle.
2. Common hardware and software components of an information system, including relational databases, analytical tools and version control systems.
3. IT controls for data security and integrity.

**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.

This course also addresses the AACSB A7 learning objective to “develop skills and knowledge related to the integration of information technology in accounting and business. Included in these learning experiences is the development of skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations.”

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**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>
</tr>
</tbody>
</table>

I grade leniently and primarily on effort. My goal is to see that you tried your best. That is not an invitation to email me and explain that you have not completed the assignment but that you would like partial credit because you tried. I can only grade a deliverable if you submit something, but I will give partial credit if I see effort.

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. I also reserve the right to curve the class upward to award students higher grades, but I will not curve downward.

**Summary of Graded Deliverables:**

<table>
<thead>
<tr>
<th>Deliverable</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Perdisco</td>
<td>25%</td>
</tr>
<tr>
<td>Research</td>
<td>20%</td>
</tr>
<tr>
<td>Homework</td>
<td>25%</td>
</tr>
<tr>
<td>Participation</td>
<td>10%</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 practical bookkeeping experience through the completion of a one month accounting cycle for a fictional business. It is customary for accounting undergraduate students to complete a practice set, but many use a paper system. We will use an online system because it will be easier for you and because it in a very small way, reflects the importance of information technology in accounting. This set will not require any specialized
it, in a very small way, reflects the importance of information technology in accounting. 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. I will not require that you read the entire Accounting Cycle Supplement, but I strongly encourage it.

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. I will give you two chances to complete the practice set, and I will take the higher grade. However, I will only consider the grade from the second attempt if the first attempt was above 65%.

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.

Research

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 have two assignments:

1. 15-to-20 minute presentation
2. Technology report

Presentations can come from one of three different sources. (1) For each week in which we will conduct student presentations, I will provide multiple presentation prompts in the lecture slides (on the final slide). Anyone who delivers a presentation based on one of these topics will receive extra credit; (2) Any self-selected issue related to the current week’s lecture; or (3) Any current issue in tech news relating to Accounting Architecture. If you present on a topic of your own choosing, you should not discuss an issue already raised in class, but rather select a current issue that we have not already discussed. Each presentation day we will have between four and five individual presentations. I will first ask for volunteers for the presentation topics, and if any time slots for the following class period remain, I will assign presenters at random. You will be graded on the quality of the presentation, presentation skills, ability to respond to questions, and professionalism. Students may choose the form of their presentations (e.g., slide deck, hands-on tutorial, video, in-class exercise, etc).

For the online section: Because online students cannot make live presentations, presentations in the online section will be discussion posts. Online students create a new thread under the current week’s topic and post a write-up of their presentation in lecture form. 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. I will grade on content, grammar, exposition, and ability to respond to my questions.

Technology reports are mock reports that present research on a specific technology or control practice and explain why a firm should or should not adopt it. Reports should be at least 1,000 words in length and draw on materials beyond lecture slides and readings that I provide. Although I will not require it, the best reports will include cost-benefit analysis, as well as evidence of successful implementation by another firm (i.e., case study). I will grade reports on the relevance of the topic, content, exposition, and professionalism. For this assignment, you may work alone or in groups of no more than 3.

Homework

Practical experience is more valuable than simply listening to lectures. I will assign several homework assignments throughout the semester to give you the opportunity to practice what we discuss in class. Depending on the assignment, you will submit a memo, screenshot, diagram, etc. as evidence of your work. These homework assignments may require several hours of work.

Although bringing a computer to class is not necessary, having a computer in class will make many of these assignments easier as I will provide live tutorials for several homework assignments during lecture.
For the online section: The online students will participate in the same homework assignments as the live section. Online students will submit their homework via a Dropbox folder on eCourseware.

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 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.

For the online section: Each online student will complete an evaluation report for all student presentations.

Final Exam
The final exam for this course will test your knowledge of the Accounting Architecture framework. As it will be the only exam for this class, it will be comprehensive.

Schedule of Deliverables:
- Perdisco: February 20 @ 23.59
- Technology report: April 26 @ 23.59

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

For the online section: Online students have until end of business on Friday to volunteer for presentations; on Saturday I will assign the remaining presentations; and presentations will be due the following Wednesday @ 23.59. The remaining online students must read the presentation and complete an evaluation by 23.59 two days later. I will also select questions for the presenter, and the presenter will have until 23.59 on the day the feedback is due to respond to them. For example, if the presentation is due on Wednesday, then I will post questions on Thursday; evaluations will be due on Friday, and the responses from the presenter are also due on Friday.

Homework also has no predetermined schedule. I will announce homework assignments and their due dates on the course portal throughout the semester. You should budget at least 5 hours per week for homework and required reading assignments. This number may be higher during the Perdisco practice set.

For the online section: Online students should budget an additional 3 hours per week to read lecture slides and watch tutorials.

Final Exam Schedule:
The final exam for this class will be due on May 5 @ 12.30 according to the Registrar's Academic Calendar.

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. I will not respond to emails on Sunday. Instead, I will answer emails sent on Saturday and Sunday by Monday.

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. My policy is that all students should honestly submit their own work but just as collaboration is encouraged in the workplace, it is allowed in this course.
Late Assignments:
I reserve the right to accept late assignments 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. Presentation topics worth extra credit are assigned on a first-come, first-serve basis.

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.

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

Accessibility Assistance
Any student who anticipates physical or academic barriers based on the impact of a disability is encouraged to speak with me privately. Students with disabilities should also contact the campus Disability Resources for Students (DRS) office. DRS coordinates access and accommodations for students with disabilities.

Location: 110 Wilder Tower
Phone: 901.678.2880
Web: http://www.memphis.edu/drs/

Disclaimer: This syllabus is subject to change.