THE UNIVERSITY OF TEXAS AT AUSTIN
McCOMBS SCHOOL OF BUSINESS

ACC380K.13: Information Technology for Accounting and Controls (ITAC)
Spring 2014 Syllabus

Class Hours:	TTH 2:00pm (Unique #: 02845)	**Location:**	GSB 2.122
Professor:	Patti Brown, CPA	**Office:**	CBA 3.250
E-mail:	patti.brown@mccombs.utexas.edu	**Phone:**	(512) 471-0787
Office Hours:	TTH 5:00 – 6:00pm or by appt.		
TA:	Scott Huff	**TA Office:**	CBA 4.304A
TA E-mail:	scott.huff@bba10.mccombs.utexas.edu	**TA Office Hours:**	Mon 12:45-1:45

COURSE OBJECTIVES

This course explores business processes and internal controls for accounting information systems (AIS). Students will learn fundamentals related to conceptual and computerized accounting systems, as well as general and application controls related to those systems.

At the end of the course, students will be able to:

- Identify the events involved in an organization's business processes and understand how these processes interact with an organization's accounting system;
- Identify risks present in a business process and recommend internal controls to ensure that transactions are executed as expected and that the accounting records are reliable.
- Analyze business transactions and develop appropriate business processes and accounting records to support the transaction;
- Identify and implement technologies used to process transactions; ensure that IT general and application controls are in place and operating effectively.

The course objectives are focused on 1) specific skills and concepts that are required to be successful in the business world and 2) topics included on the CPA exam. Please read below what your peers are saying about ITAC:

"Having taken and passed the Auditing section of the CPA exam, I can't even begin to tell you how much your ITAC class helped in my preparation for the exam. Everything from transaction processes to computerized auditing tools showed up in my review book, and I was one step ahead having taken your ITAC class."

"One way your ITAC class helped during my internship was by giving me a strong knowledge about a firm's revenue and expenditure processes. This allowed me to have a greater understanding of my client's business, and I was able to complete my work more efficiently as a result."

"ITAC is undoubtedly one of the most valuable courses I took in the MPA Program. While interviewing for full-time employment, it impressed companies that I was technologically competent with software products such as Excel, Access, and SAP, and that I could streamline processes through the use of flowcharting. I would recommend this course to every student in the program because it gives you a competitive edge that is constantly demanded in the workplace."

REQUIRED MATERIALS

This course will be using two custom texts, as well as two software packages - Top Hat Monocle and SAM Projects. The custom texts were developed from the three textbooks listed below. The bundled Pearson text at the University Co-op includes an **important access code** at a discounted price for the Top Hat Monocle software.

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You will submit your MS Excel 2010 & MS Access 2010 assignments in SAM Projects 2010. The SAM Projects 2010 access is a requirement of the course. If you currently have access to SAM Projects from a previous purchase in ACC 151, MIS 301/302, or T-MPA Excel certification, then you are not required to purchase another access code. The texts and ISBN information at The University Co-op are provided below:

ISBN 9781269254427 includes:

1. **Accounting Information Systems**, 12th Edition, Marshall Romney & Paul Steinbart; Pearson; 2012
2. **Top Hat Monocle – 4 month value pack access code (discounted price with bundle)**

ISBN 9781285136387 includes:

3. **New Perspectives on Microsoft Office Excel 2010, Comprehensive**, 1st Edition, Parsons/Oja/Ageloff/Carey; Course Technology/Cengage Learning, 2011 (chapters 5, 7, 8 only)
4. **New Perspectives on Microsoft Office Access 2010, Comprehensive**, 1st Edition, Adamski/Finnegan; Course Technology/Cengage Learning, 2011. (chapter 5 only)

All of the above can be purchased in electronic form. Instructions are provided at Canvas > Announcements.

COMPUTER SOFTWARE

Microsoft Excel 2010 and Access 2010 are required to complete assignments, since these versions are part of the current McCombs Common Operating Environment. All of the software required for the class is available in the McCombs Computer Labs. The Excel and Access assignments are tutorial-based and self-directed in nature.

JOIN THE CONVERSATION!

Discussion Boards will be created for student collaboration and to answer general questions about assignments. All questions about the course and assignments should be posted on the appropriate discussion board. I strongly recommend that you subscribe to the discussion board forums, so you are included in the collaboration. Private and confidential matters should be communicated directly with me during office hours or via email. The course Canvas site will be used to post assignments and supplemental reading materials. Your Canvas email will be used to send updates and announcements to the class.

GRADES

Final grades will be based on the total points earned in the course (as shown below). You may assess your performance based on the traditional grade cutoffs. A plus/minus grading scale (determined at the end of the semester) will be used for final course grades. Incompletes will be given only in the rarest of circumstances and according to university policy. There will be no opportunity to raise your course grade by doing "extra credit" work either before or after the end of the semester.

Points:

Opportunity for Excellence I	100	18%
Opportunity for Excellence II	100	18%
Opportunity for Excellence III (TopHat)	80	15%
SAP ERP Individual Assignments (2)	60	11%
Excel 2010 Individual Assignments (3)	60	11%
Team Project 1	50	9%
Team Project 2	50	9%
Access 2010 Individual Assignment	30	5%
NetSuite ERP Individual Assignment	20	4%
Total Points	550	100%

Grade Appeals: If you wish to appeal a grade on an assignment, you must do so within two weeks after the grade is posted on Canvas by submitting a written explanation of your concern, attached to the graded item in question and submitting the appeal to me via email. After two weeks have passed, no appeals will be considered.

COURSE SCHEDULE

The Course Schedule, distributed separately, is an integral part of this Course Syllabus.

Important Notifications

Students with Disabilities

Students with disabilities may request appropriate academic accommodations from the Division of Diversity and Community Engagement, Services for Students with Disabilities, 512-471-6259 http://www.utexas.edu/diversity/ddce/ssd/.

Religious Holy Days

According to UT Austin policy, you must notify me of your pending absence at least fourteen days prior to the date of observance of a religious holy day. If you must miss a class, an examination, a work assignment, or a project in order to observe a religious holy day, you will be given an opportunity to complete the missed work within a reasonable time after the absence.

Policy on Scholastic Dishonesty

The McCombs School of Business has **no tolerance** for acts of scholastic dishonesty. The responsibilities of both students and faculty with regard to scholastic dishonesty are described in detail in the MPA Program's Statement on Scholastic Dishonesty at http://www.mccombs.utexas.edu/mpa/student-codes-of-ethics
By teaching this course, I have agreed to observe all faculty responsibilities described in this policy. By enrolling in this class, you have agreed to observe all student responsibilities described in this policy. If the application of the Statement on Scholastic Dishonesty to this class or its assignments is unclear in any way, it is your responsibility to ask me for clarification. Students who violate University rules on scholastic dishonesty are subject to disciplinary penalties, including the possibility of failure in the course and/or dismissal from the University. Since dishonesty harms the individual, all students, the integrity of the University, and the value of our academic brand, all policies on scholastic dishonesty will be strictly enforced. You should refer to the Student Judicial Services website at http://deanofstudents.utexas.edu/sjs/ to access the official University policies and procedures on scholastic dishonesty as well as further elaboration on what constitutes scholastic dishonesty. It is your responsibility, and in your best interest, to read and understand the Scholastic Dishonesty policies. Prior to earning points towards your grade this semester, a required acknowledgement is posted in the Assignments section of Canvas. Please read the policies and complete the acknowledgement by the third class day.

Campus Safety

Please note the following recommendations regarding emergency evacuation from the Office of Campus Safety and Security, 512-471-5767, http://www.utexas.edu/safety:

- Occupants of buildings on The University of Texas at Austin campus are required to evacuate buildings when a fire alarm is activated. Alarm activation or announcement requires exiting and assembling outside.
- Familiarize yourself with all exit doors of each classroom and building you may occupy. Remember that the nearest exit door may not be the one you used when entering the building.

- Students requiring assistance in evacuation should inform the instructor in writing during the first week of class.
- In the event of an evacuation, follow the instruction of faculty or class instructors.
- Do not re-enter a building unless given instructions by the following: Austin Fire Department, The University of Texas at Austin Police Department, or Fire Prevention Services office.
- Behavior Concerns Advice Line (BCAL): 512-232-5050
- Further information regarding emergency evacuation routes and emergency procedures can be found at: http://www.utexas.edu/emergency

McCombs Classroom Professionalism Policy

The highest professional standards are expected of all members of the McCombs community. The collective class reputation and the value of the Texas MPA experience are built on these high standards. Students are expected to be professional in all respects.

You should treat the Texas MPA classroom as you would a corporate business meeting/boardroom. The Texas MPA classroom experience is enhanced when:

- **Students arrive on time.**
- **Students display their name cards.**
- **Students do not confuse the classroom for the cafeteria.**
- **Students are fully prepared for each class.** Bring your class notes for the class topic and be ready to discuss and work the class exercises. **Much of the learning takes place in the classroom and up to 80 points (15% of your grade) can be earned during the time spent in the classroom.** When you are not prepared, you cannot contribute to the overall learning process. This affects not only you, but your peers who count on you as well.
- **Students attend the class section to which they are registered.** Important: TopHat points are earned for the section that you are registered.
- **Students respect the views and opinions of their colleagues.** Pay attention, listen respectfully and look for opportunities to build on points made by the instructor or a classmate. Please ask questions when something is unclear and chime in when you think you can help or offer your own personal experience. Collaboration and debate in class and online in the discussion boards are encouraged. Intolerance for the views of others is unacceptable.
- **Laptops/tablets are allowed for note-taking, answering TopHat questions, and viewing course materials ONLY.**
- **Use of phones for personal texting, tweets, games and Facebook is NOT allowed during class**. This behavior is unprofessional and never allowed in a corporate meeting/boardroom. When a need to communicate with someone outside of class exists (e.g., a medical or family need), please inform me prior to class.
- **Anyone engaging in online activity other than TopHat will be penalized**. First offence is a 5 point deduction on your next exam score AND your TopHat points will NOT be earned for that class. Subsequent offences will entail a half-letter final grade deduction for each offense and your TopHat points will revert to **zero for the course**. (Note: penalty is double if offense is during a guest speaker presentation).