THE UNIVERSITY OF TEXAS AT AUSTIN
McCOMBS SCHOOL OF BUSINESS

ACC380K.13: Information Technology for Accounting Control (ITAC)
Summer 2013 Syllabus

Class Hours: TTH 1:00-5:00 (Unique #:_____)   **Location:** _____
Professor: **Jack Suh**   **Office:** CBA 3.250
E-mail: jack.suh@mccombs.utexas.edu   **Phone:** (512) 471-0787
Office Hours: T 5:15 – 6:30 or by Appt
TA: Lita Zhu
TA E-mail: Liyuan.zhu1117@gmail.com   **TA Office Hours:** TBD

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.

REQUIRED MATERIALS

Beginning Fall semester 2012, ACC 380K.13 will be using a custom text. The text was developed from the three textbooks listed below, and it includes an **important access code** for SAM 2010. You will submit your MS Excel 2010 & MS Access 2010 projects in the SAM tool. The SAM Projects access is a requirement of the course. If you currently have a SAM account and have previously purchased SAM Projects, then you do not need a separate access code for this course.

1. **Accounting Information Systems**, 8th Edition, James A. Hall; Southwestern/Cengage Learning; 2011
2. **New Perspectives on Microsoft Office Excel 2010, Comprehensive**, 1st Edition, Parsons/Oja/Ageloff/Carey; Course Technology/Cengage Learning, 2011
3. **New Perspectives on Microsoft Office Access 2010, Comprehensive**, 1st Edition, Adamski/Finnegan; Course Technology/Cengage Learning, 2011.

The ISBN for the custom bundle is **97812853333922** and can be purchased from The University Co-Op.

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 Blackboard site will be used to post assignments and supplemental reading materials. Your Blackboard email will be used to send updates and announcements to the class.

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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 of 90% = A-, 80% = B-, 70% = C-, 60%. A plus/minus grading scale will be used to determine 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.

Grade Appeals: If you believe a grading error has occurred and wish to appeal a grade assigned on any assignment, you must do so within two weeks after the grade is posted on Blackboard 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.

Points (for Summer 2013)

Exam I	125	25%
Exam II	125	25%
Excel Assignments	30	6%
Participation (Class & Online)	105	21%
Case Study (Team Project)	55	11%
Access Assignments	30	6%
SAP ERP Assignment	30	6%
Total Points	500	100%

COURSE SCHEDULE

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

Important Disclosures

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
By 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-Code-of-Ethics.aspx.
By teaching this course, I have agreed to observe all faculty responsibilities described in that document. By

enrolling in this class, you have agreed to observe all student responsibilities described in that document. 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, 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 these policies. A required acknowledgement is posted in the Assignments section of Blackboard. Please read the policies and complete the acknowledgement by the second 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 hinges on this. Students are expected to be professional in all respects.

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

- **Students arrive on time.** On time arrival ensures that classes are able to start and finish at the scheduled time. On time arrival shows respect for both fellow students and faculty, and it enhances learning by reducing distractions.
- **Students display their name cards.** This permits fellow students and faculty to learn names, enhancing opportunities for community building and evaluation of in-class contributions.
- **Students do not confuse the classroom for the cafeteria.** The classroom is not the place to eat your breakfast or lunch. Please plan accordingly. Recognizing that back-to-back classes do take place over the lunch hour, energy bars and similar snacks are permitted. Please be respectful of your fellow students and faculty in your choices.

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- **<u>Students are fully prepared for each class.</u>** Have your class notes for the lecture topic and be ready to discuss and work the class exercises. **Much of the learning in this course takes place during classroom discussions.** 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.** Learning is enhanced when class sizes are optimized. Limits are set to ensure a quality experience. When section hopping takes place some classes become too large and it becomes difficult to contribute. When they are too small, the breadth of experience and opinion suffers.
- **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 and 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 and viewing course materials only.** When you are not devoting your full attention to the lecture topic and class exercises, you are doing yourself and your peers a major disservice. Those around you face additional distraction. Also, your peers cannot benefit from your insights if you are not engaged.
- **Phones and wireless devices are turned off and in your backpack (not visible on the desk).** Use of phones for texting, tweets, games and facebook is NOT allowed during class. This behavior is rude and 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 phone or online activity will be penalized. First offence is a 5 point deduction on your next exam score. (Note: penalty is double if offense is during a guest speaker presentation).Subsequent offences will entail a half-letter final grade deduction for each offense.

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ACC 380K.13 Course Schedule (NEW)

	DAY	DATE		TOPIC
				Part I – Advanced Technologies and IT Controls
1	TH	6/6	Ch. 1	The Information System : The Accountant's Perspective
	TH	6/6	Ch. 2	COSO & ERM
	TH	6/6		Lab: Class meets in MOD Lab West (CBA 5.304) 3:00 – 5:00pm
2	T	6/11	Ch. 9	IT Controls – General
	T	6/11		Class meets in MOD Lab West (CBA 5.304) 3:00 – 5:00pm
3	TH	6/13	Ch. 9	Database Management Systems
				Relational Database Design
	M	**6/17**		**Exam I 6:00-8:00 p.m. TBD**
				Part II – Transaction Processing & Business Processes
4	T	6/18		Transaction Processing & Documentation
	T	6/18		Business Process Documentation – Flowcharts
	T	6/18		Business Process Documentation – Data Flow Diagrams
	W	**6/19**		**Excel assignments due by 5:00 pm**
5	TH	6/20	Ch. 4	Revenue Cycle & Controls – Conceptual
	TH	6/20	Ch. 5	Expenditure Cycle & Controls – Conceptual
6	T	6/25	Ch. 4	Revenue Cycle & Controls – Automation/Reengineering
	T	6/25	Ch. 5	Expenditure Cycle & Controls – Automation/Reengineering
	TH	6/27	Ch. 8	Financial Reporting & Management Reporting Systems
	TH	6/27		Part II Wrap-Up
	F	**6/28**		**Access assignment due by 5 :00 pm (Access quiz on June 26th)**
	M	**6/30**		**Exam II 6:00-8:00 p.m. TBD**
				Part III – Enterprise Resource Planning & Data Warehouse
8	T	7/2	Ch. 11	ERP Systems & Data Warehouse
	T	7/2		Lab: Class meets in MOD Lab West (CBA 5.304) 3:00 – 5:00pm
	TH	7/4		No Class
9	T	7/9	Ch. 9	IT Controls – Spreadsheet Controls
				IT Controls - Application Controls
10	TH	7/11	Ch. 12	Electronic Commerce Systems
11	TH	7/11		Part III Wrap-Up
	F	**7/12**		**SAP ERP assignment due by 5:00 pm**