



ACC380K.13: Information Technology for Accounting and Controls (ITAC) Summer 2020 Syllabus

Class Dates: June 4 – July 9

Class Hours: TTH 1:30 - 5:30pm (Unique # 71049)

Professor: Jeffery Rowland, CPA, CFE, CIA, CISA, CRMA

E-mail: jeffery.rowland@mcombs.utexas.edu

Office Hours: TTH 5:30 – 6:30 or by appt.

TA: Emily Knapp

TA E-mail: emily.knapp@outlook.com

Location: Zoom via Canvas

Office: Zoom via Canvas

TA Office: Zoom via Canvas

TA Office Hours: M/W 11-12, or appt.

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, data analytics, as well as general and application controls related to accounting information 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 key 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; and
- Identify and implement technologies used to process and analyze transactions, and 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.

REQUIRED MATERIALS

The required materials for this course are outlined on Canvas. In addition, you can obtain additional information on the internet at the following website:

<https://exchange.pearson.com/products/c004c681-43d6-496c-a40d-ce852f18be1a/revel-accounting-information-systems-14e?uuid=c004c681-43d6-496c-a40d-ce852f18be1a>

The reading will be assigned using the Revel platform:

- **REVEL** for **Accounting Information Systems** (14th edition) by Marshall B. Romney and Paul J. Steinbart
-- **REVEL** with **eText**: ISBN: 9780134642628



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COMPUTER SOFTWARE

Microsoft Excel and Access versions 2016 are required to complete assignments. The 2016 version 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 are 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, during or after the end of the semester.

Point Allocations

| | | |
|---|-----|------|
| Class Quizzes | 100 | 20% |
| Project - SAM/MS Access Case | 100 | 15% |
| Project - Tableau Data Analytics team project | 100 | 15% |
| Mid-Term Exam - Tuesday June 23 rd | 100 | 25% |
| Final Exam – Thursday July 9 th | 100 | 25% |
| Total Points | 500 | 100% |

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

COURSE SCHEDULE

Attendance is expected and required. We have 5 weeks and more specifically 11 classes to cover a textbook that has 22 chapters with approximately 700 pages. We must cover an average of 2 chapters, or about 65 pages per class period to get through our materials, not including time



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allocations or the midterm and final exams. This is just to let you know that this will be a fast paced course.

If you miss a class, it will put you significantly behind. We know life happens and things come up; however, you will be at a significant disadvantage if you have to miss 1 class, much less more than one. Although classes will be recorded and made available if you must miss, I expect you to keep me and your Teaching Assistant informed if you must miss a class for any reason.

Classes will be conducted via Zoom, and I expect you to have your video live showing your face during class with your microphone on mute unless you are speaking. If technical difficulties make it impossible for you to attend with your video active showing your live face, you need to know that you will very likely be called upon for interactive discussion during class at a higher rate.

A 10 point quiz will be administered at the start of each class (beginning with class 2) and will be based upon materials covered in the prior class. If you miss a class, although recordings of the Zoom class will be made available to you for viewing, you will **not** be allowed to make up the quiz. The total cumulative point value possible for all quizzes aggregate to 100 and comprises 20% of your overall grade. What this means is if you miss a class and the quiz, the highest possible points you can earn becomes 90. If you miss 2 quizzes, the number becomes 80, and so on.

Although not anticipated, if for some reason circumstances create the need for me to record a class, the quiz would be administered for the class following that session and would cover the last two classes. Again, I do not anticipate using this approach if it can be avoided.



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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://diversity.utexas.edu/disability/>.

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 BBA Program's Statement on Scholastic Dishonesty at <http://my.mcombs.utexas.edu/BBA/Code-of-Ethics>. By teaching this course, I have agreed to observe all faculty responsibilities described there. By enrolling in this class, you have agreed to observe all student responsibilities described there. 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/conduct/> 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 Honor Code Acknowledgement is posted in the Assignments section of Canvas. Please read the policies and complete the acknowledgement in Canvas.

Campus Safety

Please note the following recommendations regarding emergency evacuation, provided by 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.



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- 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 (or <https://operations.utexas.edu/units/csas/bcal.php>).
- Further information regarding emergency evacuation routes and emergency procedures can be found at: <http://www.utexas.edu/emergency>.

Diversity and Inclusion: It is my intent that students from all diverse backgrounds and perspectives be well served by this course, that students' learning needs be addressed and that the diversity that students bring to this class can be comfortably expressed and be viewed as a resource, strength, and benefit to all students. Please come to me at any time with any concerns.

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.

Please consider the Texas MPA classroom as important as a corporate business meeting. Whether the meeting occurs in person or virtually, the Texas MPA classroom experience is enhanced when:

- **Students arrive to their meetings on time with their name properly displayed or video cameras on.**
- **Students do not use the classroom as a 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. 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 respect the views and opinions of their colleagues.** Pay attention, listen respectfully and look for opportunities to build on points made in the lecture or by 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.
- **Use of phones for personal texts, tweets, games, Facebook/Instagram are NOT allowed during class.** This behavior is unprofessional and never allowed in a corporate meeting.

Class Recording Privacy: Class recordings will take place and are reserved only for students in this class for educational purposes. The recordings should not be shared outside the class in any form. Violation of this restriction could lead to Student Misconduct proceedings.



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Zoom Etiquette: The following are considered “best practices” for working together to create an efficient, respectful, and ultimately enjoyable “virtual” classroom:

- Have your webcam on during class to engage and interact with instructor and classmates;
- Participate in breakout rooms to work class exercises to gain the most from our time together.
- Mute yourself unless you are speaking to reduce background noise and limit any distractions.
- Be mindful of your surroundings when on camera.
- Please add a professional photo of yourself for your Zoom profile picture. This photo will be visible during class sessions.
- Use the most reliable WIFI possible or use an Ethernet cable to minimize dropped connections.
- Questions and comments in Chat will be answered before the next class period by the instructor or TA.