MEMORANDUM

**TO**: Dr. Joshua Coyne

Instructor of ACCT 4020, University of Memphis

**FROM**: Conner Whitney and Brett Jackson

**DATE**: 1 December 2015

**SUBJECT**: Online Analytical Processing

In order to elaborate on the importance of visualization of data in accounting and to aid students in understanding the purpose of programming models, we contributed more information concerning online analytical processing (OLAP) to the Accounting Architecture Framework. As mentioned in the introduction of the framework, accounting systems related studies are relatively new, carrying a need for clear definitions in the discipline of Accounting Architecture. By expounding on the internal operations and overall purpose of OLAP, the framework will approach its purpose of preparing accounting students in the realms of data analytics and accounting technology more closely.

With its high ability to discover and calculate data, online analytical processing acts as one of the most important aspects of business intelligence, making this an important subject for students to understand. Our proposed framework addition expands the explanation of Online Analytical Processing, mentioned briefly under the Use section. By further defining OLAP, we explained the unique structure of a hypercube, the basis of this type of processing, in addition to its various versions and uses.

Because the structure of online analytical processing is pivotal to its operations, we proposed further discussion in order to compare and contrast the format of one- or two-dimensional worksheets to OLAP. Ensuring students see the perks of OLAP and its structure allows for more informed business decisions in the future, especially if ever considering which type of technology to use for planning or modeling.

Online analytical processing creates a path for analysts, managers, and all other employees to make more intelligent business decisions based off of reliable and multidimensional data, all while expediting time. Implementing OLAP technology cuts down on costs in the long run and ultimately heightens productivity. Accounting students should be prepared to work with this type of processing in the future; therefore, this subject in detail should be included in the framework.