**MEMO**

To: Dr. Coyne

From: Kevin Maguire, Cory VanBlaricom, Taylor Caughron

Date: November 30, 2015

Subject: Pull Request - Proposed Changes to the Accounting Architecture \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Dr. Coyne,

In our pull request, we have proposed changes to subsections:  
3.3.1 Hardware   
3.3.2 Software   
3.3.4 Services  
3.4.1 Security

3.3.1 Hardware:   
We felt it was necessary to emphasize an accountant's responsibility to understand the physical components of a computer and information system. In addition, we wanted to emphasize the relationship between hardware and technological feasibility. Lastly, we wanted to define fat and thin clients. This is because when we initially read the paragraph, we were questioning ourselves what they meant, and felt that a definition was appropriate.

3.3.2 Software:   
There was a sentence that stated “The most popular Big Data analysis tools are open source,” but did not provide any examples. We felt providing the examples of Hadoop and GridGrain was appropriate.

3.3.4 Services:   
Due to the amount of time we spent in class listening to student presentations about the pros and cons of public, private and hybrid cloud computing, we felt it was appropriate to expand on the current information provided on cloud services. We wanted to not only define the different cloud storage solutions, but also discuss their drawbacks in order to educate accountants on what may be best for information systems design.

3.4.1 Security:   
We felt that we should provide a common example of multi-factor authentication to emphasize its widespread use today.

Thank You,

Kevin Maguire, Cory VanBlaricom, Taylor Caughron