



COURSE SYLLABUS

Course: **ACCT 3533 – ACCOUNTING TECHNOLOGY**

Prerequisite: Acct 2013 w/C or better

Course Description:

The ultimate purpose of an accounting information system is to provide timely and value-relevant information to decision makers. Successful enterprises (and their managers) are able to design, develop, implement, and use information systems that meet the needs of decision-makers in accounting, finance, marketing, supply chain logistics, etc. To reach this goal, enterprises must thoroughly understand the strategic objectives and business processes of the enterprise, as well as the strengths and limitations of information technology.

The main objective of the course is to help students attain a reasonable level of proficiency in the conceptualization (design), development, implementation, and use of accounting information systems. In this course we concentrate in databases as they are critical components (i.e., the backbone) of information systems commonly employed to support operations and decision-making. Throughout the semester, students will be asked to assume the roles of 1) designer, 2) developer, 3) manager and 4) user of a database. To assume these roles effectively, students will learn a) about conceptual system analysis and design techniques, b) how system designs are implemented using current technology (i.e., students will have hands-on experience with database systems using Microsoft Access), and c) how this material relates to overall accounting objectives.

A second objective of this course is to help students increase their proficiency in the use of business-related technology. In particular, students will learn how to leverage the power of dynamic spreadsheets (using Microsoft Excel), and how this technology allows for powerful dynamic financial analysis. Among others, students will learn how to i) create interactive financial models (using the valuation of Employee Stock Options – ESOs – as a context) and ii) efficiently manage/manipulate large amounts of information (by writing macros and possibly loops, and by using pivot tables for efficient data analysis). If time allows, students may learn about valuation techniques such as Discounted Cash Flow (DCF) and residual income (RI) analysis.

Course Objectives:

After completing this course, students should be able to:

1. Describe the purpose of accounting information systems and their links with business structure, processes and performance (Does IT really Matter?).
2. Analyze information flows within an enterprise and develop conceptual models of organizational relationships.

3. Use the software package Access to implement the conceptual models of information systems, and demonstrate how that knowledge transfers to a variety of comparable software packages.
4. Identify organizational risk and control issues, incorporate those issues into conceptual models, and explain how information technology changes control techniques.
5. Develop support for business decisions based on a systematic and objective consideration of the problems, issues, and relative merits of feasible alternatives using appropriate decision-modeling techniques (“decision modeling”):
 - a. Identify problems, potential solution approaches, and related uncertainties. Organize and evaluate information, alternatives, cost/benefits, risks and rewards of alternative scenarios.
 - b. Employ model-building techniques to quantify problems or test solutions.
6. Use and apply prevalent business-related technology:
 - a. Appropriately use electronic spreadsheets, database applications, and other software to build models and relational databases.
 - b. Recognize commonly used information architectures.
 - c. Describe risks and related issues about privacy, intellectual property rights, and security considerations related to electronic commerce and communications.
 - d. Develop and communicate reasonable recommendations for technology use in organizations.

Required Textbook:

The Textbook will be provided.

Attendance and Class Participation:

I expect you to attend every class and be here on time unless you contact me in advance. Missing class recurrently does reduce your participation grade.

Participation is essential to doing well in this course. Throughout the semester, we will have many in class projects and activities that you will work on individually and with your group. Your level of participation in these classroom activities influences your class participation points. Students can earn participation points by being actively involved in the projects and “point earning possibilities” throughout the course.

Assignment Requirements:

Assignments are to be turned in at least 5 minutes before class begins on the due date. Late assignments will receive a reduction of 30% of the points for every calendar day it is late. More details will be provided within the instructions for each assignment.

Cell Phone Use Policy:

Cell phones must be turned off or set on silent while class is in session. They must also be put away during class time so that you are not tempted to browse the web, text or respond to a text. At no time is it permissible to text or answer a call during class. Failure to comply with this policy may influence your participation grade.

Computer Use Policy:

The use of a personal computer/laptop is limited to the material covered in this class. Many times you will use the computer/laptop to complete in-class exercises. The use of computer/laptop for other uses (e.g., e-mail, internet surfing, chatting etc.) during class time is strictly prohibited. I reserve the right to ask you to turn-off your computer/laptop. Failure to comply with this policy may influence your participation grade.

Exams:

Exams may be missed only under extraordinary circumstances, which must be approved by me prior to the exam. In the case of an excused absence, the lowest grade you receive in any given exam will be used for the exam you miss (only one exam may be missed, conditional on an excused absence).

CLASS SCHEDULE:

The general class schedule is posted separately on Blackboard. It is your responsibility to check blackboard daily for announcements, schedule changes, assignments, etc.

YOUR GRADE WILL BE DETERMINED AS FOLLOWS:

- Three Exams at 20% each: 60%
- Three Excel Assignments at 5% each: 15%
- Group Project: 15%
- Class Participation 10%

Note: No extra credit work will be given.

EQUAL TREATMENT:

The University faculty, administration, and staff are committed to providing an equal educational opportunity to all students. The University of Arkansas does not condone discriminatory treatment of students or staff on the basis of age, disability, ethnic origin, marital status, race, religious commitment, sex, or sexual orientation in any of the activities conducted on this campus.

ACADEMIC HONESTY:

As a core part of its mission, the University of Arkansas provides students with the opportunity to further their educational goals through programs of study and research in an environment that promotes freedom of inquiry and academic responsibility. Accomplishing this mission is only possible when intellectual honesty and individual integrity prevail.

Each University of Arkansas student is required to be familiar with and abide by the University's 'Academic Integrity Policy' which may be found at <http://provost.uark.edu/> Students with questions about how these policies apply to a particular course or assignment should immediately contact their instructor.

Application of the Academic Honesty Policy, as stated at <http://provost.uark.edu/> will be fully adhered to in this course. Academic dishonesty involves any act, which may subvert or compromise academic integrity or the integrity of the University's 'Academic Integrity Policy'.

If you have any questions regarding individual requirements or group work requirements, please ask.

SPECIAL ACCOMODATION:

Students are responsible for requesting accommodations from the Center for Students with Disabilities (CSD), according to their procedures and policies. It is the policy of the Walton College of Business that students must also request accommodations from their instructor. To verify the eligibility of the student, students are expected to show their CSD identification card to the instructor when they first request accommodation. The student is to provide a written request for each test accommodation to their instructor (an e-mail will suffice provided you have received a reply from the instructor). Both the requests to the CSD and to the instructor are to be made at least ten school days before the test date.

WEATHER AND EMERGENCY CONCERNS: The class will meet if the University is open. All students, particularly those who travel a great distance, may wish to check their e-mail and Blackboard for any unusual announcements relating only to this class.