



ACCT 7510 Integrated Accounting Applications Fall 2015

Tina M. Loraas, Ph.D.
Taylor Associate Professor
347 Lowder Business Building
844-6203
loraatm@auburn.edu

Class Hours: TTH 11:00 – 12:15
TTH 12:30 – 1:45

Office Hours: Virtual: MW 3-5, 7-9
Or by appointment (TTH
after class)

Required Materials

Microsoft Excel 2013 Data Analysis and Business Modeling, by Wayne L. Winston. ISBN: 97807356-69130 (On Amazon for \$30-40 (I suggest buying this one/not renting.)

Excel Analyst's Guide to Access, by Michael Alexander. ISBN: 978047056012

Optional: Forensic Analytics, by Mark Nigrini. ISBN: 9780470890462

Required software:

Access 2013 and Excel 2013 (Free Office 365 subscription and provided in Virtual Lab.)

General Content and Objectives

This course is designed to improve your core competencies as a professional accountant. This is a “hands on” course designed to improve your abilities to apply technology to accounting situations. While we are going to be focusing on forensic analytics, please note that most of these technologies can be used to answer any number of accounting questions.

This course is *not* designed to provide you with *expertise* of any of the issues or techniques addressed. (*Expertise comes from professional practice.*) The course is designed to provide you with exposure to them, such that you will possess a fundamental understanding that will enrich your ability to gain expertise more quickly once you have completed your Master of Accountancy and have begun your professional career. In order to receive the maximum benefit from the course, you must appropriately prepare for each class, proactively seek the answer to your questions when preparing for class (utilize electronic resources), engage in class discussions, and work diligently on all assignments.

General Course Objectives:

- Enhanced problem-solving and critical thinking skills
- Enhanced ability to use technology to solve accounting problems

Specific Goals

- Increased querying skills
- Increased Excel skill set
- Increased comfort using large, “messy” data sets
- Increased comfort completing open-ended assignments
- Increased comfort communicating in front of a large audience

Course Administration and Preparation

Technology

- All students are required to have access to email, which is the official form of communication for the university and this course. I will send important course announcements to the course listserv; it is your responsibility to check your email (distance students please note that you must check your AU email account regularly)!

- Both on-campus and distance students must have access to CANVAS via the Auburn University website. CANVAS will serve as the primary course website. Thus, I will post pertinent electronic items there (e.g., readings, data files, etc.) that you will need to download. When applicable, distance students should use the bulletin board for ACCT 7516 communications (*please use email, rather than the bulletin board, for one-on-one communication with me when the issue is private*).
- All students must be able to “read” Adobe .pdf documents, PowerPoint presentation files, Word documents, Access files, and Excel files, and assignments must be completed using Excel2013 and/or Access2013. (Free readers are available for Adobe, PowerPoint, and Word files—see the applicable websites.)

Classroom Conduct/Professionalism

This is a graduate course for a professional degree. Therefore, I expect professional behavior (as you should expect from me). Your class participation will be evaluated based on your active engagement in class discussions/activities and evidence of advanced preparation (which requires attendance). You should always be prepared to be called upon by the instructor.

I reserve the right to deduct 10 or 20 points (depending on the severity) for any instance of the following: repeated absences or tardiness, continued failure to be prepared for class, obvious texting, FB, YikYak, fantasy football, etc., sleeping in class, disruptive chatter, reading the newspaper or material for other courses, making impolite or insensitive comments. I will try not to embarrass you in class. I will privately note any such behaviors and deduct points when necessary. You have the right to address any concerns you have about my behavior or conduct of the class with me during office hours.

Students with Disabilities

Students requiring special arrangements due to a disabling condition should meet with me to discuss such matters.

Schedule Disclaimer

I reserve the right to make necessary changes to the schedule. Any change will be announced in adequate time to be accommodated.

Course Requirements and Grades

Prep Work

This course requires reading in order to prepare for class. It is *critical* that you **thoroughly read** the assigned materials prior to class **in addition to practicing the assigned problems** listed on Canvas. Most of the time, rather than lecture on the materials, we will have an in-class activity based on the reading. Unpreparedness will be evident!

For a class of this nature, using familiar systems to develop new approaches to data analysis, having a decent knowledge of a particular tool/concept before class is critical to the class sessions being both efficient and effective. I would like to spend class time going over more complex analyses and techniques, and leave the "point and click" learning to before class. Because I believe this to be so important, I am doing away with the "big project" and moving the points to this category. Since I believe this one of the more important elements of the class, you should earn more points for your work.

The first 30-40 minutes of each class will be devoted to going over the “prep assignment” for that given class period. For each assigned problem/discussion question assigned as prep work, a **RANDOM** student will be chosen to walk the rest of the class through the assignment and answer questions (from me and the class) pertaining to said problem/question.*

All Play: There is also a number that will correspond to an "All Play" for each section. When that number is drawn, every student must submit their prep work for that assignment. These assignments will automatically earn the 25 points for "presentation" and will be graded on accuracy only. All students will have 10 minutes to submit their assignment from the announcement in class). On these instances, I will then solicit volunteers from the on-campus students.

Please note that on any given day you may have to present one, all or none of the assigned problems. If you are unprepared to present, not in class to present, or fail to submit in a timely basis, you will receive a 0 for each time your number is called. If you have a University approved excuse and your number is called, you will have 24 hours to submit an "All Play solution". See note above.

Feel free to work together to develop solutions, but please note that you will have to present/describe/discuss completely on your own. For "All Play" assignments, you may NOT submit a file that was created by another person (including solution files that accompany our text books) with the exception of the assignment files that I provide. Submitting a file that is not your work constitutes a violation of Academic Honesty and will be pursued. While accidents happen, we must learn to pay attention to detail!

*I have already done the random number generator for the entire semester to ensure that some students weren't overly burdened and others not at all. I used numbers only, and have no idea when each student has to present. I will not be sharing any information about the presentation order or it renders the entire process moot. (I want everyone to prepare everything every day.)

Analytical Assessments/Skills Tests

You will complete three computer based exams, using Access 2013 and Excel 2013. The exams will be project oriented and completed individually during regularly scheduled class times. Details will be provided in class.

Academic Honesty

Please refer to the file "SOA_AcademicHonestyPolicy" located under Admin on Canvas.

Grades

Final grades will be determined based on the following:

| | |
|--|-------------------|
| Peru! | 75 |
| Spreadsheet Design (cross-over assignment w/FSA) | 50 |
| Assessments | 300 |
| PrepWork | 300 |
| TOTAL | <u>725</u> |

Deadlines

All students must adhere to assignment/project deadlines established on the course schedule. The instructor reserves the right to refuse acceptance of an assignment/project submitted after a deadline or assess a penalty.

Special notes to distance students:

Generally, deadlines are extended 3 business days from the date on the course schedule. The School of Accountancy adheres to the examination policy established by The Graduate Outreach Program. *The examination periods must be completed within 3 working days of the on-campus examination day.*

Perhaps the most valuable result of all education is the ability to make yourself do the thing you have to do, when it ought to be done, whether you like it or not; it is the first lesson that ought to be learned; and however early a man's training begins, it is probably the last lesson that he learns thoroughly.

-Thomas Huxley