The University of Texas at El Paso - COBA
ACCT 5324 Computer Applications-Auditing/Accounting - Spring 2021

Instructor:  Brett Kawada    E-Mail: bskawada@utep.edu
Class Meeting: Asynchronous, besides scheduled group discussions
Office Hours: Before discussion sessions or by appointment

Course Objectives
The objectives of the course are to:
1. Learn about the importance of IT in performing auditing and accounting in today’s business environment
2. Linking audit objectives to how computer applications can contribute to further achieving those objectives
3. Explore current issues that may involve IT in auditing and accounting
4. Explore the role of data analytics in the auditing environment and learn how to analyze data and present results for audit purposes using Tableau and ACL. The course will initially focus on familiarizing with Tableau and ACL and then move on to applying these tools to solve audit cases. Students will also learn appropriate methods of presenting audit results.

Required resources
Tableau software
ACL software
ACL manual
ACL resources will be provided to you by the instructor

Please note that this is a hands-on class where we will be carrying out data analysis. Thus, you are generally required to have a computer to complete course assignments.

Blackboard
The course will be setup on Blackboard Learning System so please ensure that you have access to it. Please ensure that your UTEP Miners email is attached to Blackboard, and check that email on a daily basis as the instructor will use it to communicate any updates, changes and reminders to students between classes and also to post additional class materials.

Grade Calculation
Final grades are determined by total points earned at the end of the semester based on the following allocations:

<table>
<thead>
<tr>
<th>Component</th>
<th>Points</th>
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<tbody>
<tr>
<td>Initial Essay</td>
<td>20</td>
</tr>
<tr>
<td>Group Discussions (40 pts each)</td>
<td>120</td>
</tr>
<tr>
<td>ACL Case Studies (40 pts each)</td>
<td>120</td>
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<tr>
<td>Tableau Case</td>
<td>80</td>
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<tr>
<td>Tableau Certification</td>
<td>20</td>
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<tr>
<td>Final Written Assignment</td>
<td>40</td>
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<td><strong>Total</strong></td>
<td><strong>400</strong></td>
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Your letter grade will be determined as follows:

- **A** 360 Points and Higher
- **B** 320-359 Points
- **C** 280-319 Points
- **D** 240-279 Points
- **F** Less than 240 Points

**Attendance and Group Discussions**

As this is an asynchronous course, there is not set class time. However, you are required to attend three group discussions on various topics this semester. The topic will differ with each group discussion and a handout will be distributed to you to help you prepare for the discussion. You are also expected to do additional research and preparation to prepare for discussions. For the group discussions you participate in, students are expected to login on time, participate in the discussion, and stay for the entire discussion. If you must leave early for any reason, please inform me beforehand, though leaving too early could affect your grade for the session.

Your grades for the group discussions will be based on the first three discussions you attend. There are no “drops” for sessions you attend but are unprepared.

*Requests for ‘make-ups’ of graded work done during unexcused absences will not be entertained.*

**Cases (Tableau and ACL)**

Cases will be done in groups of your choosing. Please let me know your groups when you have formed them. Instructions for cases will be communicated in separate emails for each case.

**Certification**

The UTEP CoBA is graciously willing to support and finance student attempts in earning a Tableau Desktop Specialist certification. You are to prepare to take this certification exam before course grades are due. Any resources to prepare for this certification exam that I can obtain will be provided to you.

**Academic Integrity**

The University of Texas at El Paso prides itself on its standards of academic excellence. In all matters of intellectual pursuit, UTEP faculty and students must strive to achieve excellence based on the quality of the work produced by the individual. In the classroom and in all other academic activities, students are expected to uphold the highest standards of academic integrity. Any form of scholastic dishonesty is an affront to the pursuit of knowledge and jeopardizes the quality of the degree awarded to all graduates of UTEP. It is imperative, therefore, that members of this academic community understand the regulations pertaining to academic integrity and that all faculty insist on adherence to these standards.

Any student who commits an act of scholastic dishonesty is subject to discipline. Scholastic dishonesty includes, but is not limited to cheating, plagiarism, collusion, submission for credit of any work or materials that are attributable in whole or in part to another person, taking an examination for another person, any act designed to give unfair advantage to a student or the attempt to commit such acts. Proven violations of the detailed regulations, as printed in the *Handbook of Operating Procedures* (HOP) available in the Office of the Dean of Students, may result in sanctions such as disciplinary probation, failing grades on the work in question, failing grades in the course, and suspension or dismissal, among others.

Specifically, the submission for credit of computer prepared assignments (Word, Excel, Access, etc.) completed by others, either in previous semesters, or by other members of the class in this semester will be dealt with in the severest possible manner. The mere suspicion of such activities will result in referral to the Dean of Students, with recommendation for the severest possible sanctions, if found guilty.
**Academic Standing**
At the graduate level, academic standing is based on CUMULATIVE GRADE POINT AVERAGE not by major or program of study. All coursework (GR/DR/SP) completed at the student’s respective level is part of the graduate academic record/transcript, and all respective grades earned are part of the cumulative GPA. This applies to all courses even if the courses are not part of the degree requirements.

- Courses are listed on transcripts with their respective cumulative grade point average according to the level of the course not the level of student.
- At the graduate level, courses cannot be repeated for GPA recalculation.

**Probation**
- Graduate students (degree seeking) in graduate programs must maintain a minimum 3.0 cumulative grade point average.
- Post-baccalaureate, teacher and professional certification and/or endorsement students (non-degree) must maintain a minimum 2.5 cumulative grade point average.
- Failure to meet the minimum cumulative GPA requirement will result in academic probation.

If placed on academic probation, the cumulative GPA must be raised to a 3.0 for degree seeking students or 2.5 for non-degree seeking students by the conclusion of the next nine semester hours of enrollment or the student may face permanent dismissal from the Graduate School.

**Students with a Disability**
If you have a disability that requires accommodations, contact The Center for Accommodations and Support Services (CASS) Office at 747-5148, or go to the Union Bldg., East, Room 106, or email cass@utep.edu.

**Statements on Faculty and Student Responsibilities**
Statements on faculty and student responsibilities may be found on the College of Business website at: http://business.utep.edu/About/responsibilities.aspx.

**Other**
This syllabus is subject to change. Any changes will be announced in class and posted to the Blackboard page.

**Course Schedule**

<table>
<thead>
<tr>
<th>Date</th>
<th>Discussion Topic</th>
<th>Reading/Assignment</th>
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<tbody>
<tr>
<td>Week of 2/22/2021</td>
<td>Course Introduction Form groups for cases Getting acquainted with Tableau Office hours Group discussion 1: Electronic Payments</td>
<td>Initial Essay due Friday 2/26/2021 Handout 1</td>
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<tr>
<td>Date</td>
<td>Discussion Topic</td>
<td>Reading/Assignment</td>
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| Week of 3/8/2021      | Expressions (ACL)  
Preparing Data (ACL)  
Analyzing Data (ACL)  
Reporting (ACL)  
Group discussion 4: Cryptocurrencies  
ACL Case Studies | Handout 3                                                                       |
| Week of 3/15/2021     | Spring Break                                                                    |                                                                                  |
| Week if 3/22/2021     | Group Discussion 5: Social Media  
ACL Case Studies | Handout 5                                                                       |
| Week of 3/29/2021     | Group Discussion 6: Big Data  
ACL Case Studies | Handout 6  
Final Written Assignment due 4/5/2021  
Tableau Case due 4/12/2021  
Attempt Tableau certification due 4/13/2021 |