

 <b>FLORIDA ATLANTIC UNIVERSITY</b>	<b>NEW COURSE PROPOSAL</b> <b>Graduate Programs</b>		UGPC Approval _____ UFS Approval _____ SCNS Submittal _____ Confirmed _____ Banner Posted _____ Catalog _____
	<b>Department</b> School of Accounting  <b>College</b> College of Business <i>(To obtain a course number, contact erudolph@fau.edu)</i>		
<b>Prefix</b> ACG  <b>Number</b> 5244	<i>(L = Lab Course; C = Combined Lecture/Lab; add if appropriate)</i> <b>Lab Code</b>	<b>Type of Course</b> Lecture	<b>Course Title</b> Accounting Applications in E-Commerce
<b>Credits</b> <i>(Review Provost Memorandum)</i>  3	<b>Grading</b> <i>(Select One Option)</i>  Regular <input checked="" type="radio"/> Sat/UnSat <input type="radio"/>	<b>Course Description</b> <i>(Syllabus must be attached; see Guidelines)</i>  Coverage of the elements of accounting for e-commerce and supporting technologies. The focus includes the integration of accounting and e-commerce web platforms, accounting analytics, tax and regulatory compliance.	
<b>Effective Date</b> <i>(TERM &amp; YEAR)</i>  Fall 2019	<b>Prerequisites</b>  6 credits hours of upper-division undergraduate accounting at the 3,000-level or higher.		<b>Corequisites</b>  <b>Registration Controls</b> <i>(Major, College, Level)</i>  Enrolled in the Professional Certificate program or Approval of the Director <input checked="" type="checkbox"/>
<i>Prerequisites, Corequisites and Registration Controls are enforced for all sections of course</i>			
<b>Minimum qualifications needed to teach course:</b> Member of the FAU graduate faculty and has a terminal degree in the subject area (or a closely related field.)		List textbook information in syllabus or here	
<b>Faculty Contact/Email/Phone</b>  Dr. George Young / GYoung@fau.edu / 297-3636		List/Attach comments from departments affected by new course	

<b>Approved by</b> Department Chair _____ College Curriculum Chair _____ College Dean _____ UGPC Chair _____ UGC Chair _____ Graduate College Dean _____ UFS President _____ Provost _____	<b>Date</b> 1/30/19 2/5/19 2.6.18 _____ _____ _____ _____
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Email this form and syllabus to [UGPC@fau.edu](mailto:UGPC@fau.edu) one week before the UGPC meeting.

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Florida Atlantic University  
COLLEGE OF BUSINESS

Accounting Applications in E-Commerce

ACG 5244, CRN xxxx

Fall xxxx

Professor Information

TBA

Office Hours

TBA

Text and Materials

E-commerce: Operational Aspects, Accounting, Auditing and Taxation Issues, by Lata Sharma, Publisher: New Century Publications, Copyright Year: 2015, ISBN 9788177084092.

Course Description

Coverage of the elements of accounting for e-commerce and supporting technologies. The focus includes the integration of accounting and e-commerce web platforms, accounting analytics, tax and regulatory compliance.

Course Prerequisites and Credit Hours and Class Time Commitments

6 credits hours of upper-division undergraduate accounting at the 3,000-level or higher.

According to Florida State Regulation 6A-10.033, students must spend a minimum 2,250 minutes of in class time during a 3-credit course. Additionally, students enrolled in a 3-credit course are expected to spend a minimum of 4,500 minutes of out-of-class-time specifically working on course-related activities (i.e., reading assigned pieces, completing homework, preparing for exams and other assessments, reviewing class notes, etc.) and fulfilling any other class activities or duties as required.

Course Learning Objectives

Upon completion of this course students should 1) be able to explain underlying technologies that support e-commerce, including virtualization and web services, 2) be able to

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design and implement e-commerce sites , 3) be familiar with the major electronic payment systems, and how to implement them, 4) be familiar and able to set up and deploy several Software as a Service (SaaS) accounting systems and integrate them with an e-commerce site, 5) be able to integrate social media in e-commerce systems, 6) Be able to apply industry-standard security measures (including PCI) to e-commerce sites.

**Grading Scale**

Percentile points

A	93 +
A-	90 +
B+	87 +
B	83 +
B -	80 +
C+	77 +
C	73 +
C-	70 +
D+	67 +
D	63 +
D-	60 +
F	0 +

**Course Evaluation Method**

Portion Percentage Points

Term Paper	20%
Weekly Discussion	25%
Class Projects Participation	15%
Quizzes (2 at 10% ea.)	20%
<u>Final Exam</u>	<u>20%</u>
Total	100%

**Additional Course Policies**

**Missing Exams and Quizzes**

Missed exams and quizzes receive a grade of F (0) unless excused.

**Late Assignments**

Late assignments receive a grade of F (0) unless excused.

**Attendance Policy**

The course is fully online and taught asynchronously. No physical attendance is required.

Students are expected to attend all of their scheduled University classes and to satisfy all academic objectives as outlined by the instructor. The effect of absences upon grades is determined by the instructor, and the University reserves the right to deal at any time with individual cases of non-attendance.

Students are responsible for arranging to make up work missed because of legitimate class absence, such as illness, family emergencies, military obligation, court-imposed legal obligations or participation in University-approved activities. Examples of University-approved reasons for absences include participating on an athletic or scholastic team, musical and theatrical performances and debate activities. It is the student's responsibility to give the instructor notice prior to any anticipated absences and within a reasonable amount of time after an unanticipated absence, ordinarily by the next scheduled class meeting. Instructors must allow each student who is absent for a University-approved reason the opportunity to make up work missed without any reduction in the student's final course grade as a direct result of such absence.

### Course Announcements and Other Information

Critical announcements are posted to the Canvas Home Page or to the Canvas announcements page for this course. You are responsible for all posted announcements. You are also responsible for what's posted in "Read this First" and "Final & Paper Info & Questions," in the left-hand navigation bar that is visible when working in this course in Canvas. Each week's reading assignments are included in Lesson 1, Lesson 2, and so on, available in the left-hand navigation bar. Associated with each week's lesson is a discussion thread assignment. Discussion thread assignments are located in "Weekly Discussion," located in the left-hand navigation bar.

### Anti-plagiarism Software

Written components of any assignment or project may be submitted to anti-plagiarism software to evaluate the originality of the work. Any students found to be submitting work that is not their own will be deemed in violation of the University's honor code discussed above.

### Course Outline

#### **General Notes**

- You will be responsible for announcements posted to our Canvas site, and announcements sent to your FAU email address. You are also responsible for all content posted to our Canvas site.

#### **Class Project**

The class project will involve developing an e-commerce site. You will work in groups, and instructions will be posted on a weekly basis. You are required to maintain a weekly log that records all contributions that you make to the project. Your contributions may differ from those of others, but should be according to your individual background, interests, and skills. Real-world projects need many different types of individuals.

Even though individual contributions can vary considerably, all students are expected to be familiar with all others' work on the project and contributions to class discussions. Providing others succinct summaries of your work on the Class Project can make it easier to understand your contributions.

Although there will be one major class project, there may also be project-type assignments to supplement the class project and discussions. Such supplemental assignments will be considered part of "Class Projects Participation."

Please remember that assignments related to class projects are group project. This means that every member of the group is expected to work with other members of the group. So you should consult the other members of your group regarding any technical issues that you run into. Working with your group members is an essential aspect of group work.

#### **Online Collaboration**

Online courses aren't for everyone. If you have a strong desire for face-to-face communications, then this course might not be the best choice for you. On the other hand, online collaboration is now an essential part of the business world, and especially in e-commerce. So skills gained in online collaboration are likely to provide great benefits to your ability to work as an accountant in practice. So an essential part of this course is sharpening your online collaboration skills.

#### **Class Participation**

See "Weekly Discussion" on the Course Home menu. The weekly discussion is an essential part of the course the course. You are responsible for all announcements posted to the announcements section of the class discussion board. You will be graded on your participation in the online discussion group and class projects.

#### **Quizzes**

There will be two online quizzes. They will be administered through the course's Canvas site. They will be open-book, timed quizzes (with 4 hours or more to complete each quiz, once started) with you having approximately a one-week window to take each quiz. The specific details of the quizzes (e.g., the number and type of questions, and the material covered will be announced at the time of the quizzes). Quiz content may be based on assigned readings and class discussion.

#### **Short Research Paper**

The research paper will be on any topic covered in the class discussion or in the text. No approval for your topic is required. Generally speaking, the maximum length permissible will be 5 typewritten pages, double-spaced with standard margins and a 12-point proportional font, including tables, figures, exhibits, and bibliography, and appendices. The cover page does not count towards the page limit—all other pages count. Towards the end of the semester I will announce instructions for submitting your paper. You should follow the specific instructions I post on the discussion board, and instructions that I post on the instruction board have precedence over those given here.

#### **Attendance (additional information)**

Verbal communication skills and following instructions are an essential part of the course. Therefore, you should do your best to communicate clearly and with good spelling and grammar, and to always read and follow instructions. That said, I realize that many of you may be using small mobile devices to participate, and typing on such devices can be difficult and error prone. Therefore, I won't be very strict about typos, abbreviations, and spelling errors in the Class Discussion Board.

#### **Grading of Short Research Papers**

### General Style (30%)

- o visual appeal, format
- o spelling
- o uniformity and consistency
- o grammar

### Content (70%)

- o Scope/organization, originality
- o Currentness and interest

### Total (100%)

Format All projects, cases, term papers, and other documents must be submitted according to the electronic format that will be announced later in the semester.

### Assigned Text Readings

This text readings schedule is approximate and subject to any changes needed to adapt to the progress of the class. You will also be assigned articles each week to discuss in the online discussion board.

### Getting Started

- Study this entire web site. You are responsible for all content in this web site. Be sure to check back regularly for updates, as changes may appear on a regular basis.
- Familiarize yourself with all policies ( <http://business.fau.edu/departments/accounting/school-of-accounting-policies/index.aspx> ) published on the FAU [School of Accounting Web Site](#). You are also responsible for any policies that may be posted to the [College of Business Web site](#). Make sure you have an Owl Card. You may apply [online](#) (Click on the link for Student). You will need the Owl Card to access the FAU on-line library collection, which you will need to complete the term paper assignment discussed below.

Note: We will not be using the Canvas calendar. Visit the Ask Dr. Hopwood (in the left-hand navigation bar to communicate with me).

### Miscellaneous Course Policies

Technical Support. We won't provide advice on purchasing computers or software, the choice of Internet Service Providers, or technical support for hardware or software problems. It is assumed that you will have access to the web and e-mail on a daily basis. So make sure that you have a good reliable computer and Internet connection. Consult your software or hardware vendor, or Internet Service Provider for technical support. The FAU IRM help desk provides limited support for FAU e-mail accounts, on-campus computer labs, and certain

IRM-supported software. IRM support is available via telephone (561-297-3999) or via the web through [IRM's Online Helpdesk](#).

Questions and Comments for the Instructor. Questions should only be addressed privately to the instructor when the matter is strictly personal. This allows other students to benefit from your discussions with the instructor, and it eliminates unnecessary duplication in responding privately to multiple questions and comments with similar responses.

E-mail. All course-related e-mail addressed to instructor should contain the word "ACG6465" in the subject so that I can properly filter their incoming mail. Please understand that I get hundreds of email messages a day, so it is essential that you include the ACG6465 in the subject line to insure that your message doesn't get mixed up with spam. Your best option for message delivery is to use the internal Canvas messaging system or click on "Ask Dr. Hopwood" on the Home Page.

Netiquette: Always fill in the subject field when addressing a message. Change subject fields, as appropriate, when responding to messages in the discussion lists. Use the same type of language and manners that you would in a brick-and-mortar class.

#### Readings Schedule

The following is a preliminary outline of weekly topics to be covered. This outline will be adjusted during the semester according to class progress. Consult the Weekly Lesson in our Canvas course site, in the Modules Section, for details on each week's lesson and assignments.

Week	Text Assignment / Topic	Readings List Topic (Attached Readings List)
1	Overview (Chapter 1)	Accounting and E-Commerce Technologies
2	Accounting Apps. (Chapter 2)	Accounting and E-Commerce Technologies
3	E-commerce & E-Systems Development (Chapter 3)	
4	E-commerce Accounting & Blockchain(Chapter 3)	Blockchain Accounting
5	Security in E-commerce. (Chapter 6)	E-commerce Internal Control
6	E-commerce Auditing (Chapter 4)	Auditing E-Commerce
7	Artificial Intelligence, Accounting and E-Commerce	
8	Application Platforms, Open Source and SaaS	Platform Applications Open Sources / SaaS
9	Application Platforms, ERP	Platform Applications ERP
10	Application Platforms and Accounting Integration	Platform Applications Accounting Integrations
11	Legal and Privacy Issues (Chapter 6)	Legal and Privacy Issues
12	Taxation Issues (Chapter 5)	Taxation Issues
13	Accounting Compliance issues	Compliance
14	Policy Implications (Chapter 7)	
15	Discussions of Papers and Projects	

#### Selected University and College Policies

### School of Accounting Policies

Students are responsible for School of Accounting policies at <http://fau.edu/academic/registrar/FAUcatalog/business.php#accounting> .

*These policies are considered to be an integral part of this syllabus.*

### Code of Academic Integrity Policy Statement

Students at Florida Atlantic University are expected to maintain the highest ethical standards. Academic dishonesty is considered a serious breach of these ethical standards, because it interferes with the university mission to provide a high quality education in which no student

enjoys an unfair advantage over any other. Academic dishonesty is also destructive of the university community, which is grounded in a system of mutual trust and places high value on personal integrity and individual responsibility. Harsh penalties are associated with academic dishonesty. For more information, see University Regulation 4.001.

### Disability/Assessibility Policy Statement

In compliance with the Americans with Disabilities Act Amendments Act (ADAAA), students who require reasonable accommodations due to a disability to properly execute coursework must register with Student Accessibility Services (SAS) and follow all SAS procedures. SAS has offices across three of FAU's campuses – Boca Raton, Davie and Jupiter – however disability services are available for students on all campuses. For more information, please visit the SAS website at <http://fau.edu/sas/>

### Counseling and Psychological Services (CAPS) Center

Life as a university student can be challenging physically, mentally and emotionally. Students who find stress negatively affecting their ability to achieve academic or personal goals may wish to consider utilizing FAU's Counseling and Psychological Services (CAPS) Center. CAPS provides FAU students a range of services – individual counseling, support meetings, and psychiatric services, to name a few – offered to help improve and maintain emotional well-being. For more information, go to <http://www.fau.edu/counseling/>

### Religious Accommodation Policy Statement

In accordance with rules of the Florida Board of Education and Florida law, students have the right to reasonable accommodations from the University in order to observe religious practices and beliefs with regard to admissions, registration, class attendance and the scheduling of examinations and work assignments. For further information, please see FAU Regulation 2.007 at: <http://www.fau.edu/regulations/chapter2/Reg%202.007%208-12.pdf>

### University Approved Absence Policy Statement

In accordance with rules of the Florida Atlantic University, students have the right to reasonable accommodations to participate in University approved activities, including athletic or scholastics teams, musical and theatrical performances and debate activities. It is the student's responsibility to notify the course instructor at least one week prior to missing any course assignment.

### Incomplete Grade Policy Statement



A student who is passing a course, but has not completed all work due to exceptional circumstances, may, with consent of the instructor, temporarily receive a grade of incomplete ("I"). The assignment of the "I" grade is at the discretion of the instructor, but is allowed only if the student is passing the course.

The specific time required to make up an incomplete grade is at the discretion of the instructor. However, the College of Business policy on the resolution of incomplete grades requires that all work required to satisfy an incomplete ("I") grade must be completed within a period of time not exceeding one calendar year from the assignment of the incomplete grade. After one calendar year, the incomplete grade automatically becomes a failing ("F") grade.

#### Withdrawals

Any student who decides to drop is responsible for completing the proper paper work required to withdraw from the course.

#### Grade Appeal Process

A student may request a review of the final course grade when s/he believes that one of the following conditions apply:

- There was a computational or recording error in the grading.
- Non-academic criteria were applied in the grading process.
- There was a gross violation of the instructor's own grading system.

The procedures for a grade appeal may be found in Chapter 4 of the University Regulations.

#### Disruptive Behavior Policy Statement

Disruptive behavior is defined in the FAU Student Code of Conduct as "*... activities which interfere with the educational mission within classroom.*" Students who behave in the classroom such that the educational experiences of other students and/or the instructor's course objectives are disrupted are subject to disciplinary action. Such behavior impedes students' ability to learn or an instructor's ability to teach. Disruptive behavior may include, but is not limited to: non-approved use of electronic devices (including cellular telephones); cursing or shouting at others in such a way as to be disruptive; or, other violations of an instructor's expectations for classroom conduct.

#### Faculty Rights and Responsibilities

Florida Atlantic University respects the right of instructors to teach and students to learn. Maintenance of these rights requires classroom conditions which do not impede their exercise. To ensure these rights, faculty members have the prerogative:

- To establish and implement academic standards
- To establish and enforce reasonable behavior standards in each class
- To refer disciplinary action to those students whose behavior may be judged to be disruptive under the Student Code of Conduct.

## Readings List

<b>E-commerce Applications in Accounting</b>		
<u><a href="#">Accounting and E-commerce Technologies</a></u>	<u><a href="#">AI and Accounting</a></u>	<u><a href="#">Auditing e-Commerce</a></u>
<u><a href="#">Blockchain and Accounting</a></u>	<u><a href="#">Compliance</a></u>	<u><a href="#">E-commerce Internal Control</a></u>
<u><a href="#">Legal and Privacy Issues</a></u>	<u><a href="#">Platform Applications</a></u>	
	<u><a href="#">Accounting Inegrations, ERP, Open Source, SaaS Carts, Taxation Issues</a></u>	

<b>E-commerce Applications in Accounting \ Accounting and E-commerce Technologies</b>	
<u><a href="#">10 Accounting Tech Trends to Watch for in 2018   AccountingWEB</a></u>	<p>After speaking to more than 85 member firms during the BKR International Worldwide Meeting, here are their top 10 technology trends that accounting firms plan to embrace or enhance in 2018.</p> <p>Last Modified: Thu, 18 Oct 2018 18:09:11 GMT</p>
<u><a href="#">AICPA Annual List of Top Ten Technologies   AccountingWEB</a></u>	<p>The only CPAs who don't need to know about technology are those who are retiring in the next 12 months, according to Wayne Harding, director of business deve</p> <p>Last Modified: Thu, 18 Oct 2018 18:10:00 GMT</p>
<u><a href="#">Paving the way to a new digital world - Journal of Accountancy</a></u>	<p>The JofA's annual technology roundtable looks into the future as blockchain, big data analytics, artificial intelligence, and robotic process automation fuel transformation in the accounting profession.</p> <p>Last Modified: Thu, 18 Oct 2018 18:02:06 GMT</p>

<b>E-commerce Applications in Accounting \ AI and Accounting</b>	
<u><a href="#">How AI and machine learning will transform accounting</a></u>	<p>Every small business and advisor has a supercomputer working for them. How did we get here and what does it mean for accounting?</p> <p>Last Modified: Thu, 18 Oct 2018 19:05:13 GMT</p>
<u><a href="#">How artificial intelligence is changing accounting</a></u>	<p>Capable accountants will be needed to oversee and use advanced technology.</p> <p>Last Modified: Thu, 18 Oct 2018 19:04:45 GMT</p>
<u><a href="#">How Artificial Intelligence is reshaping the e-commerce sector</a></u>	<p>Artificial intelligence, as the name suggests is the tech behind artificially recreating human Intelligence, by making a software that understands repetitive human habits. While numerous industries in the world that have embraced artificial intelligence (AI), e-commerce</p>

	<p>deserves a special applause for using AI to help companies get closer to their customers and rolling down the red carpet for a much brighter future. So, what is unique about e-commerce in the context of AI?</p> <p>Last Modified: Thu, 18 Oct 2018 19:07:01 GMT</p>
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<b>E-commerce Applications in Accounting \ Auditing e-Commerce</b>	
<a href="#">Auditing e-Commerce Systems   AccountingWEB</a>	<p>Auditing issues in an e-commerce environment</p> <p>Last Modified: Thu, 18 Oct 2018 19:22:46 GMT</p>
<a href="#">How blockchain might affect audit and assurance - Journal of Accountancy</a>	<p>A new report describes the changes that may be coming and how CPAs can take advantage of new opportunities the technology may provide.</p> <p>Last Modified: Thu, 18 Oct 2018 18:19:49 GMT</p>
<a href="#">Preparing Audit Ready Financials</a>	<p>Last Modified: Thu, 18 Oct 2018 19:21:26 GMT</p>

<b>E-commerce Applications in Accounting \ Blockchain and Accounting</b>	
<a href="#">Blockchain, machine learning, and a future accounting</a>	<p>This web page is not checked yet</p>
<a href="#">CPAs' top 5 questions about blockchain, cryptocurrencies</a>	<p>This web page is not checked yet</p>
<a href="#">How blockchain might affect audit and assurance - Journal of Accountancy</a>	<p>A new report describes the changes that may be coming and how CPAs can take advantage of new opportunities the technology may provide.</p> <p>Last Modified: Thu, 18 Oct 2018 18:00:11 GMT</p>
<a href="#">The required step before AI and blockchain</a>	<p>This web page is not checked yet</p>

<b>E-commerce Applications in Accounting \ Compliance</b>	
<a href="#">GDPR Compliance</a>	<p>The EU's General Data Protection Regulation takes effect May 25, requiring that people know, understand, and consent to the data collected about them.</p> <p>Last Modified: Thu, 18 Oct 2018 18:11:42 GMT</p>
<a href="#">Guide to Data Governance</a>	<p>Last Modified: Thu, 18 Oct 2018 18:13:32 GMT</p>
<a href="#">What CPAs Need to Know About PCI Compliance</a>	<p>CPAs and PCI Compliance</p> <p>Last Modified: Thu, 18 Oct 2018 18:15:07 GMT</p>

## **E-commerce Applications in Accounting\E-commerce Internal Control**

[Impact of e-commerce on internal Control](#)

## **E-commerce Applications in Accounting\Legal and Privacy Issues**

[Legal and Privacy Guide](#)

## **E-commerce Applications in Accounting\Platform Applications**

[Accounting Inegrations](#)

[ERP](#)

[Open Source](#)

[SaaS Carts](#)

[Taxation Issues](#)

## **E-commerce Applications in Accounting\Platform Applications\Accounting Inegrations**

[Accounting Integration Apps](#)

Ecommerce accounting integratino apps  
Last Modified: Thu, 18 Oct 2018 19:08:30 GMT

[Quickbooks SaaS -- Many Integrations](#)

This web page is not checked yet

[Xero- Cloud Accounting with SaaS E-Commerce Integrations](#)

Xero connects you to all things business. Its online accounting software connects you to accountants and bookkeepers, your bank, and a huge range of business apps. Start a free trial today.  
Last Modified: Thu, 18 Oct 2018 19:16:12 GMT

## **E-commerce Applications in Accounting\Platform Applications\ERP**

[ERP Software for Your Small Medium Business](#)

Last Modified: Thu, 18 Oct 2018 19:12:14 GMT

[Top 20 ERP Software Companies - Financesonline.com](#)

Which vendors are leading in the ERP software category? As more businesses are looking for a solution to standardize their most crucial business processes to improve efficiency and ROI, enterprise ...  
Last Modified: Thu, 18 Oct 2018 19:13:35 GMT

**E-commerce Applications in Accounting\Platform Applications\Open Source**

<a href="#">Shopping Carts, why and how?</a>	Last Modified: Thu, 18 Oct 2018 18:37:00 GMT
<a href="#">The Top Ecommerce Platforms 2018   Business.com</a>	Geature comparisons of the best open-source eCommerce solutions. Last Modified: Thu, 18 Oct 2018 18:38:04 GMT

**E-commerce Applications in Accounting\Platform Applications\SaaS Carts**

<a href="#">Shopify Example</a>	We're not just an ecommerce software, Shopify is the best ecommerce platform that has everything you need to sell online, on social media, or in person. Last Modified: Thu, 18 Oct 2018 19:02:19 GMT
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**E-commerce Applications in Accounting\Platform Applications\Taxation Issues**

<a href="#">A new playing field for business - Journal of Accountancy</a>	The Supreme Court's decision on sales tax collection could give smaller companies that rely on in-store sales a better chance to compete with virtual retailers. Last Modified: Thu, 18 Oct 2018 18:21:23 GMT
<a href="#">How to manage sales and use tax risk - Journal of Accountancy</a>	A business can avert potential disasters by engaging an external review of its sales and use tax management and compliance responsibilities. Last Modified: Thu, 18 Oct 2018 18:24:00 GMT