FLORIDA ATLANTIC UNIVERSITY

COURSE CHANGE REQUEST
Graduate Programs

Department School of Accounting

College Business

UGPC Approval _____
UFS Approval _____
SCNS Submittal _____
Confirmed _____
Banner _____
Catalog _____

***Current* Course Prefix and Number**	***Current* Course Title**
ACG 6465	Accounting for E-Commerce

*Syllabus must be attached for **ANY** changes to current course details. See Template. Please consult and list departments that may be affected by the changes; attach documentation.*

Change title to:

Change prefix

From: **To:**

Change course number

From: **To:**

Change credits*

From: **To:**

Change grading

From: **To:**

Academic Service Learning (ASL) **

Add ☐ **Remove** ☐

* See Definition of a Credit Hour.
** Academic Service Learning statement must be indicated in syllabus and approval attached to this form.

Change description to:
As Accounting is the language of business, e-Commerce is the driver of business. Consequently, all accounting work involves e-Commerce in some way. So don't let e-Commerce be the missing ingredient in your accounting education ...See addendum for complete description.

Change prerequisites/minimum grades to:

Change corequisites to:

Change registration controls to:

Please list existing and new pre/corequisites, specify AND or OR and include minimum passing grade.

Effective Term/Year for Changes:	**Terminate course? Effective Term/Year for Termination:**
Fall 2023	

Faculty Contact/Email/Phone Robert Pinsker/rpinsker@fau.edu/561-297-3422

Approved by	***Date***
Department Chair	2/2/23
College Curriculum Chair Anita Pennathur	2/13/2023
College Dean Ken Johnson	2/13/2023
UGPC Chair Mihaela Cardei (Mar 6, 2023 22:18 EST)	Mar 6, 2023
UGC Chair	Mar 7, 2023
Graduate College Dean	Mar 7, 2023
UFS President	
Provost	

Email this form and syllabus to UGPC@fau.edu 10 days before the UGPC meeting.

Florida Atlantic University
COLLEGE OF BUSINESS

Accounting for E-Commerce
ACG 6465-001, CRN 11050
Summer 2022
Canvas

Professor Information

William S. Hopwood, Ph.D.

1008 HEC

hopwood@fau.edu
Please use Canvas Messaging (i.e., the Canvas Inbox Tool) to ensure email delivery.

954-762-5115

Office Hours

9-5, M-F (Please email before coming)

Recommended Text and Materials

Recommended but not required: Accounting Information Systems, Student Value Edition, Eleventh Edition by George H. Bodnar; William S. Hopwood, Publisher: Prentice Hall, Copyright Year: 2013, ISBN 9780132991506.

Course Description

Old: Course covers e-commerce topics of relevance for accounting and business students. Topics include e-commerce security, attestation issues, XML, e-commerce taxation, and e-commerce business valuation.

New: As Accounting is the language of business, e-Commerce is the driver of business. Consequently, all accounting work involves e-Commerce in some way. So don't let e-Commerce be the missing ingredient in your accounting education. This course ties together accounting and its driving elements in the areas of technology, data analytics, artificial intelligence, and information systems.

Instructional Method

This class is fully online with no on-campus attendance requirements.

Course Prerequisites and Credit Hours and Class Time Commitments

Admission to a College of Business master program and ACG 6027 or equivalent (3 credit hours)

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 3credit 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 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%
Final Exam	20%
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 nonattendance.

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.

Special Issues

Sometimes students slip up and make a mistake like submitting a paper late and after any grace period has expired. In other cases, students forget to take a quiz, forget to save all their answers to a quiz, fail to follow instructions, fail to write a term paper or submit a final exam that exceeds the designated page limit, or make some major or minor slipup that might affect their course grade. In such cases, students sometimes come to me and ask me to ignore the slipup or not strictly apply published grading policies.

I am always happy to consider "special requests" relating to slipups, hardships, and academic issues. However, in order to ensure that all students are treated exactly the same, I consider all special requests at one time at the very end of the semester, after I have finished grading all course components. As a first step, I check to see if the issue actually affects any student's course grade. There is no need to even consider an exception unless at least one student's course grade is affected—and in many cases, none is affected. However, assuming that at least one student's course grade is affected, I then consider the possibility of making the exception and then applying it evenly to the entire class, so that all students receive the same benefit. This policy assures that all students are treated fairly and equally.

Special issue requests: All special issue requests must be made in 100% writing and include the complete justification for the request. Oral explanations and arguments for requests will not be considered.

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. Getting Started

To get started in the course, visit "Read this First" on the Home Page (Click "Home" in the left-hand navigation bar.). Then visit Lesson 1 in "Modules. All students in the class have been randomly assigned to groups. Visit your group by clicking on the "Groups" link in the left-hand navigation bar. There are no group assignments in the first week of

classes. But do visit your group, click on the link to the Group Discussion Board, and introduce yourself to your group members. Work will be assigned to groups in future weeks. In the first week, just browse around and say "hello." There's no need to post anything to your Group Journal in the first week. You should begin doing that as you begin to work in your groups. Information about the Group Journal is available as you visit your group. 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 the 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 a 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

At first, the Class Project may seem a little scary, but please trust in the ability of many people to collaborate on a project. Many successful collaborative projects exist on the web. For example, here are some details on Wikipedia (http://en.wikipedia.org/wiki/Wikipedia:About) "Since its creation in 2001, Wikipedia (Links to an external site.) has grown rapidly into one of the largest (Links to an external site.) reference websites (Links to an external site.), attracting 400 million unique visitors monthly as of March 2011 according to ComScore (Links to an external site.)[1] (Links to an external site.). There are more than 82,000 active contributors (Links to an external site.) working on more than 17,000,000 articles (Links to an external site.) in more than 270 languages (Links to an external site.). As of today, there are 3,669,117 articles in

English (Links to an external site.). Every day, hundreds of thousands of visitors from around the world collectively make tens of thousands of edits and create thousands of new articles to augment the knowledge held by the Wikipedia (Links to an external site.) encyclopedia (see also *Wikipedia:Statistics* (Links to an external site.).)" Wikipedia is just one example. A whole lot of the important software that powers ecommerce web sites have been developed by many people spread around the globe.

Some other examples of products produced through online collaboration:

Apache Web Server (Links to an external site.). This web server is by far the most popular web server on the Web. About 2/3 of the world's web sites are powered by Apache.

Open Office (Links to an external site.). This suite is an alternative to Microsoft Office and is used by many government agencies.

MySql (Links to an external site.). This is one of the most popular database systems used in e-commerce.

If you are new to online collaboration (or web courses) you will probably need to adjust your work and study habits a bit. Some students are accustomed to place the most importance on things that the professor says when speaking, and lesser importance on written materials. The reverse is obviously true in online classes. In this course, it is essential that you very carefully read everything on the syllabus, and also all instructions given in relation to work assigned as part of the course. Every semester, I receive questions from students regarding things that are clearly published on the syllabus or in relation to assignments. For example, it's not uncommon for someone to ask me if a term paper is required as part of the course, or if there is a page limit to the term paper. I'm always happy to answer such questions, but when I see them I'm concerned that the student might be missing other things of importance. So please read and re-read the syllabus, follow all course announcements, and pay careful attention to the instructions associated with assignments and discussions. This will ensure that you don't miss out on anything important and end up like a recent student who handed in a final exam but not a term paper because he didn't realize that a term paper was required!!

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 ecommerce. 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. 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 discussions.

Term Paper

The term 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 11 typewritten pages, double-spaced with standard margins and 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 Term Papers

General Style (30%) visual appeal, format spelling
uniformity and consistency grammar

Content (70%)
Scope/organization, originality
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 on 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.aspxLinks to an external site.) published on the FAU School of Accounting Web SiteLinks to an external site.. You are also responsible for any policies that may be posted to the College of Business Web site.Links to an external site. Make sure you have an Owl Card. You may apply onlineLinks to an external site. (Click on the link for Student).Links to an external site. You will need the Owl Card to access the FAU online 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).

Future Lesson Assignments

Lessons assignments may be posted ahead or for the entire semester, just to give you a heads up on what might lie ahead, but all future lessons are subject to change before they become current. So please don't work on the lesson assignments before the week in which they are current and due.

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 HelpdeskLinks to an external site..

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 the 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 ensure 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.

Spam Policy

I may leave the email function in Canvas "open," meaning that it's possible to use Canvas email to email others in the class. Please do not send email to anyone without first obtaining

their permission. In the past, I have had students doing things like sending everyone in the class an advertisement for a used car, or something like that.

It is also possible to send messages to others through the class Discussion Board. Please do not send unsolicited email or message to others in the Discussion Board.
As part of the Class Project, those in the class may be permitted to create and administer email accounts as part of building e-commerce. sites. Please do not use such accounts for sending unsolicited email.

Using Canvas, the class Discussion Board, email accounts associated with class projects, or private email accounts to send unsolicited email will be considered a serious violation of course policies. The minimum penalty for such violations will a 10% penalty applied to one's total course grade. The penalty may be larger depending on the severity of the offense.

Please understand that this policy is designed to protect the privacy rights of others. No one these days likes to receive spam, and remember that what is considered spam depends on the eye of the receiver. So within this course always obtain others' permission before sending email to them. Please feel free to use the Student Lounge (in the left-hand navigation menu) to communicate with others in the class regarding leisure and professional topics.

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
1	Overview (Chapter 1)
2	e-commerce. (Chapter 3)
3	e-commerce. Systems Development (Chapter 11)
4	Database Concepts (Chapter 13)
5	Security in e-commerce. (Chapter 6)
6	Fraud (Chapter 5) / Open Source Applications
7	No text assignments / e-commerce. platforms
8	No text assignments / Payment Processing Applications
9	No text assignments / Cloud-based Accounting Systems
10	No text assignments / Security Applications

11	No text assignments / Social Networking Integration
12	No text assignments / ERP versus Middleware Integration
13	No text assignments / TBA
14	No text assignments / EDI integration
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#accountingLinks to an external site. .

***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 enjoysan 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, seeUniversity Regulation 4.001Links to an external site..

Disability/Assessibilty Policy Statement

Links to an external site.

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/Links to an external site.Links to an external site.

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/ Links to an external site.

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.pdfLinks to an external site.

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 RegulationsLinks to an external site..

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.