<table>
<tr><td colspan="2">The University of Akron
G. W. Daverio School of Accountancy</td></tr>
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6200:250	◆ **Spreadsheet Modeling & Decision Analysis** ◆ **Course Syllabus**
Spring 2014	

Class Meeting Times and Locations

6200:250:001 M W F   8:50AM – 9:40 AM   CBA 101

6200:250:004 M W F   9:55 AM – 10:45 AM   CBA 105

6200:250:005 M W F   2:15 PM – 3:05 PM   CBA 105

Note: This class meets in a computer lab regularly. Typically, the first 70 minutes of each case study will feature discussion and demonstration led by the instructor while the final 80 minutes of each case study is set aside for students to work on specific hands-on, tasks related to the topics covered in class.

Due to classroom resource constraints, students should plan attend only the section for which they have registered.

Instructor Information

Professor: Brett Kimmell, MSAIS, CPA, CITP, CISSP, CISA, CISM, PCIP

Accountancy Office / Telephone: CBA 264 / (330) 338-4433

E-mail Address: blk@kimmell.com

Office Hours: M: 8:00 AM –8:40 AM, Wed 3:10 PM – 3:40 PM and by appointment

Mission of the Daverio School of Accountancy

The George W. Daverio School of Accountancy at The University of Akron provides students with the educational background to become competent and responsible accounting professionals. With a rich history of (i) accounting education that serves both traditional and non-traditional students and (ii) close relationships with the professional community in Northern Ohio, we emphasize undergraduate and master's-level education with an applied focus. The School offers a Bachelor of Science degree in Accountancy, a Master of Science in Accountancy, and a Master of Taxation.

The School stresses a learning environment that places primary importance on student success through effective teaching, complemented by faculty scholarship, interaction with the professional community, and service. Success in accomplishing our mission is evidenced by graduates who will:

1. Demonstrate knowledge, understanding, and ability to apply core accounting fundamentals in such areas as financial reporting, cost management, auditing, tax, and systems.

2. Have effective written and oral communication skills as applied to business and accounting.

3. Demonstrate ability to contribute to problem-solving and decision-making through professional research, analysis of complex data, integration of information from multiple sources, use of information technology, and creative thinking.

4. Understand professional responsibilities and methods for identifying and addressing ethical dilemmas in business and accounting.

5. Work effectively in teams and in diverse settings that include individuals with varying educational background, experience, gender, age, race, or national origin.

To be responsive to the professional community that we serve, we endeavor to graduate well educated students who are prepared to contribute in an increasingly complex and diverse economy. To achieve this end, we seek to attract and retain high quality faculty and staff, and emphasize scholarship that contributes to practice and to teaching.

Course Description and Objectives

Prerequisite: Computer proficiency and either 6200:201 or completion of 24 semester credit hours. In-depth study of spreadsheet applications and databases to support decision-making and problem-solving in business and accounting.

Objective: This course provides students with knowledge and skills to apply electronic spreadsheets and databases to support decision-making and problem-solving in business and accounting. Instructors make extensive use of MS Excel. MS Access is used for working with large datasets. The course is built around various business and accounting decision problems. Emphasis is on the application of information technology rather than the detailed aspects of the decision problem. It is assumed that students have some familiarity with electronic spreadsheets; thus instructors will not be discussing typing, basic arithmetic operations (addition, subtraction, division, etc.), text versus numbers, basic formulae, and other simple aspects of an electronic spreadsheet that students should know.

- After completing this course, students will:
- Have extensive knowledge and skills to apply electronic spreadsheets in business decision-making and problem-solving;
- Understand and be able to apply in business and accounting selected intermediate and advanced features of electronic spreadsheets;
- Have the ability and skills to work with large data sets and integrate data from different tables and sources;
- Understand fundamental risks associated with using spreadsheets and be able to take basic precautions to address them;
- Understand the need for relational databases and use selected features of a relationship database to enhance the capabilities of your spreadsheet even more.

Required Text and Supplies

Required Material:

- SimNet for Office 2013 MS Excel One Module Registration Card.

- University of Akron student microcomputer account for operating system, application software, e-mail, and Internet access. To establish your account, you may visit the Computer Center or the website at URL: **https://gozips.uakron.edu/zid/app/info_nologin.cgi.**

Optional Material:
- USB Flash Drive for coursework
- Exploring Microsoft Office Excel 2013 Comprehensive - With CD - 12 edition
by Robert T. Grauer

Course Format / Expectations

Course Format / Effort Expectations: The course is designed to implement the CBA's "Problem Solving-Based Learning" initiative. It will consist of a combination of lectures, computer-based learning tools and a significant focus on using the tools to solve "real world" problems. These methods are complementary and not substitutes: students must work with all resources to master the material; thus, to perform well in this course, students must attended class regularly, work on their own outside of class, organize and schedule their work, and complete assignments accurately and on time. Students are responsible for reading the material and attempting the exercises

prior to each lecture and should budget sufficient time outside of class to meet this responsibility; 15 hours / week is a reasonable target.

Computing Skills Required: Students must exhibit basic microcomputer and keyboard proficiency skills to succeed in this course; it is the student's responsibility to attain this proficiency before enrolling.

Ethics in this Course

Ethics are incorporated into the course through class discussion and written question asked in case studies. One class period is devoted entirely to a hands-on exercise placing students in a position to make an ethical choice with consequences. This class concludes with a debriefing.

Academic Honesty and Student Conduct

It is every student's responsibility to understand and follow all policies set forth by the University of Akron, the College of Business Administration, and the School of Accountancy related to student conduct. If you are in doubt, do not assume anything. Read the syllabus carefully, check the web sites below, and/or talk to your instructor. **Ignorance of these policies is NOT a defense for violations.**

http://www.uakron.edu/sja/docs/AcademicIntegrity082008.pdf

http://www.uakron.edu/sja/

Examples of academic dishonesty include, but are not limited to:
- Copying another student's working papers, printed output, or electronic files for a case studies, quiz, or final examination.
- Allowing another student to copy your working papers, printed output, or electronic files for a case study, quiz, or final examination.
- Allowing another student to complete your working papers, printed output, or electronic files for a case study, quiz, or final examination.
- Completing another student's working papers, printed output, or electronic files for a case study, quiz, or final examination.

If a student is caught in academic dishonesty (i.e., cheating) in this course, the instructor will impose a variety of sanctions. Examples of sanctions include the following:
- 0 points for the case study/quiz/final examination involved.
- A penalty of 70 points deducted from the total number of points available for the course.
- Grade F for the course.
- Refer the student to the School of Accountancy, College of Business Administration, and University administration for disciplinary hearing.
- Any combination of the sanctions above.

Course Grading

Successful learning in this course is demonstrated by frequent "hands-on" application of the concepts and techniques discussed during the lecture. Several methods are used to evaluate leaning:
- **Quizzes**: Three in-class computer-based evaluations. The quizzes will be based on content covered in all course activities (*i.e.*, readings from the text, outside reading materials, discussion questions, lab activities, and course case studies). Quizzes must be taken in class and worth 30 points each.
- **Case Studies:** 13 exercises implementing several related topics. Case study 1 is optional and for individual skill assessment only.
- **Simnet Skill Assessment:** All students must complete a 101-question skill assessment worth 30 points. Students must log in at https://uakroncba.simnetonline.com and complete the assessment by 11pm on Friday, January 24th, 2014. A score of 70% or better is considered proficient. Students who fail to score at least a 70% will be required to take additional online training and retake the assessment.

- **Attendance:** Attendance will be taken each day at the beginning and occasionally at the end of each lecture. For each absence, 2 points will be deducted from the final point tally. Twenty points are included in the final point tally – absences over 10 will cause reduction of points from other case studies.
- **Final Exam:** There is a final exam for this course worth 100 points.

Point allocation for these components of the course:

Course Component	Points
Scheduled Quizzes (3 @ 30 points each)	90
Case Studies (12 @ 30 points each) 13 Cases-Case 1 is not graded	360
Final (1 @ 100 points)	100
Attendance	20
Simnet Skill Assessment	30
Total Points	**600**

All case studies and the final examination must be submitted electronically via Springboard. They are due by 10:00 pm on their scheduled due date. Late case studies will not be accepted; students with obligations that conflict with due dates are urged to plan in advance and budget sufficient time to complete their work on time. Similarly, make-up quizzes are not offered except in cases of conflicts with university-sanctioned activities, such as documented travel on university business.

Maximum percentage grading scale based on total points for the course (based on the University of Akron guidelines and rounded to nearest whole point):

Grade	Percentage	Grade	Percentage
A	92 to 100	C	72 to 77.9
A-	90 to 91.9	C-	70 to 71.9
B+	88 to 89.9	D+	68 to 69.9
B	82 to 87.9	D	62 to 67.9
B-	80 to 81.9	D-	60 to 61.9
C+	78 to 79.9	F	Below 60 %

Student Responsibilities

A student's investment in higher education represents a significant commitment of time, resources and energy. Learning is not a passive activity – while the faculty at the CBA are committed to creating an effective learning environment, students should understand and honor their responsibilities to learning in order to achieve the most valuable outcomes. These responsibilities include:
- **Attendance:** Students should expect to attend every class. While emergencies are sometimes unavoidable, students will not be able to maximize the learning value of their investment without attending class. In addition, point penalties are assessed for missing class.
- **Professional Ethics:** Ethical professional conduct is an essential element for success in business and management. Students are expected to conduct themselves with professionalism at all times. Examples of professional conduct include arriving to class on time or early, listening and participating in discussions, and not disrupting others.

- **Do Not Use Cell Phones, Pagers, MP3 Players Instant Messaging, E-Mail or Web Browsing During Class.** Students are asked to refrain from using the aforementioned technologies during lecture. In addition to reducing the student's attention and compromising their learning, these technologies can create a significant distraction for other members of the class. Students observed ignoring this policy will be asked to stop.
- **Preparation:** In order to maximize their learning, potential, students are expected to read textbook material and relevant case studies before class in order to discuss them effectively.
- **Meet Deadlines:** Students are expected to turn in their work on time; late submissions are not accepted FOR ANY REASON.
- **Effective Management of Personal Technology:** The availability of resources such as the Internet, student personal computers, lab hardware, e-mail, and other tools necessary to complete case studies may be unavailable without warning due to circumstances beyond the student's or instructor's control. Students are advised to take appropriate precautions (such as allowing sufficient time to complete case studies, making regular backups of work files) to ensure that they can successfully meet their responsibilities in the courses. Late assignments for ANY reason will not be accepted. Assignments are due at 6PM on Sundays. You will have a grace period of 5 and a half hours, until 11:30. If any systems go down between 6PM and 11:30 which cause you to miss the deadline, you are out of luck. Turn in your assignments by 6 PM or you assume the risk that something technological may go wrong. DO NOT under any circumstance email your project to me. I reserve the right to deduct 10pts from your total points for the semester each time you break this rule.

Other Administrative Matters

Photo ID during Exams: During examinations, students may be asked to display their University of Akron photo ID by placing then on their desks.

Withdrawals: A student who chooses to withdraw from this course must comply with university procedures and complete the process by the university deadline; otherwise the student will receive a score that reflects his/her accumulated points.

Students with Disabilities: Students who believe that they require special accommodations as a result of a disability are urged to contact the Office of Accessibility (330-972-7928) to make appropriate arrangements.

Taking an Incomplete for the Class: If you need to take an incomplete for the class, please notify your instructor. It is your responsibility to know the University policy.

Course Schedule and Course Work

Week	Tool Used	Detailed Topical Area	Course Work and Due Dates
1 M 1/13/14		Springboard/Syllabus/Data Sources/Online Skill Assessment "Simnet"	
1 W 1/15/14	Excel	**Module: Introduction to Spreadsheet Modeling** • Formulas/Formatting/Printing/Functions	
1 F 1/17/14	Excel	**Module : Introduction to Spreadsheet Modeling (continued)** Lab	Case 1
2 M 1/20/14		**……NO CLASS….Might be a good time to work on your Simnet Assessment that's worth 30 pts!**	1/20/14 No Class

2 W 1/22/14	Excel	**Module : Applications in Marketing, Sales and Supply Chain** Case Study 2: New Product Decision Making **Techniques Covered:** • Relative/absolute cell references • Structural referencing (named ranges) • Advanced formulae • LookUp Tables • Linking disparate workbooks • Dynamic linking • Updating links • Integrating and manipulating data from external sources • Data Validation	
2 F 1/24/14	Excel	Case Study 2: New Product Decision Making (continued) Lab	*Simnet Assessment Due*
3 M 1/27/14	Excel	Wrap up Case 2 in class	
3 W 1/29/14	Excel	Case Study 3: Sales and Marketing and Sales Data Analysis **Techniques Covered:** • Research Insight • Importing • Defining, computing & applying measures of central tendency/dispersion (mean, median, quartiles, mode) • Basic measures of dispersion (standard deviation and range) • Differences and uses of different forms of data (nominal, ordinal, interval, ratio) • Populations vs. Samples • Charting • Filtering • Sorting • Subtotals, including frequency counts Pivot Tables	
3 F 1/31/14	Excel	Case Study 3: Sales and Marketing and Sales Data Analysis (continued)	Case 2 Due 2/2/14 Quiz 1
4 M 2/3/14		Case Study 3: Sales and Marketing and Sales Data Analysis (continued)	
4 W 2/5/14	Excel	Practice Quiz 1 In Class	
4 F 2/7/14	Excel	Quiz 1	Case Study 3 Due 2/9/14
5 M 2/10/14	Excel	Case Study 4: Warehousing and Distribution Decision Making Lab **Techniques Covered:** • Solver • Goal-Seek • Advanced formulae	
5 W 2/12/14	Excel	Case 4 continued	

5 F 2/14/14	Excel	Case 4 Continued	Case Study 4 Due 2/16/14
6 M 2/17/14		**Module : Applications in Corporate Finance & Investments** Case Study 5: Investment Portfolio Analysis **Techniques Covered:** • Advanced formulae • Charting & Presentations • Grouping data • Scenarios/What-if Analysis Data Tables/Break Even Analysis	
6 W 2/19/14	Excel	• Case 5 Continued	
6 F 2/21/14	Excel	Case 5 Continued…….do practice quiz 2 over weekend	Case Study 5 Due 2/23/14
7 M 2/24/14	Excel	Case Study 6: Loan Analysis Lab **Techniques Covered:** • Advanced Formulae • Functions	
7 W 2/26/14		Case 6 Continued and answer questions on practice quiz 2	
7 F 2/28/14		**Quiz 2** In Class	Quiz 2 In Class Case 6 Due 3/2/2014
8 M 3/3/14	Excel	Goal Seek Case Study 7: Depreciation Schedule Analysis Lab **Techniques Covered:** • Functions • What-if analysis • Change tracking and collaboration • Goal seek	
8 W 3/5/14		Case 7	
8 F 3/7/14		Case 7	Case 7 Due 3/9/14
M 3/10/14	Excel	**Module 4: Applications in Accounting** Case Study 8: Accounting Transactions Summary and Analysis **Techniques Covered:** • Advanced Formulae • Breakeven analysis • What if analysis • Applying measures of central tendency	
W 3/12/14		**Case 8**	
F 3/14/14		**Case 8**	Case 8 Due 3/16/14

M 3/17/14	Excel	Case Study 9: Income Tax Analysis Lab **Techniques Covered:** • Advanced Formulae • Lookup Tables • Goal Seek • Macros	
W 3/19/14		Case 9	
F 3/21/14		Case 9	Case 9 Due 3/23/14
M 3/24/14		**Spring Break No Class**	
W 3/26/14		**Spring Break No Class**	
F 3/28/14		**Spring Break No Class**	
M 3/31/14	Excel	**Module: Applications in Human Resources** Case Study 10: Employee and Payroll Decision Making **Techniques Covered:** • Working with large datasets • Lookup Tables • Filtering • Multiple worksheets linking • Advanced formulas and macros • Charting and presentations	
W 4/2/14		**Case 10**	
F 4/4/14		**Case 10**	Case 10 Due 4/6/14
M 4/7/14	Access Excel	**Module: Linking Multiple Spreadsheets & Datasets with Access** Case Study 11: Import, Link and Integrate Spreadsheets into Tables **Techniques Covered:** • The need for more powerful databases • Relational database concept • Excel vs. a relational database • Table creation & table field properties • Importing spreadsheets • Table relationships	
W 4/9/14	Access Excel	Case Study 11: Import, Link and Integrate Spreadsheets into Tables (continued) Lab	
F 4/11/14	Access Excel	Case Study 11: Import, Link and Integrate Spreadsheets into Tables (continued) do practice quiz 3 over the weekend	

M 4/14/14	Access Excel	**Module: Data Warehouses & Integrating Data from Multiple Sources** Case Study 12: Conduct Benchmark Comparisons **Techniques Covered:** • Linking disparate spreadsheets & datasets from Research Insight & Audit Analytics • Building and working with sets in Research Insight • Lookup Tables • Auto, advanced and custom filters • Conditional formatting • Concatenation • Text to columns • Transposing data • Converting soft text to hard text • Summarizing data with measures of central tendency, frequency tables, charts & graphs Pivot Tables & Pivot Charts	
W 4/16/14	Access Excel	**Practice Quiz 3 Q&A** Case 12 continued Lab	
F 4/18/14		Case Study 12: Analyze Large Datasets with Access Queries (continued) and Practice Quiz 3 Q&A	Case 11 Due 4/20/14
M 4/21/14	Quiz	Access in class	
W 4/23/14	Excel	Access in class	
F 4/25/14		Quiz 3	Quiz 3 and Case 12 Due 4/27/14
M 4/28/14	Excel	**Module: Validating and Securing Spreadsheets in Distributed Applications** Case Study 13: Protecting, Change Tracking, Auditing and Verify Model Integrity and Ethics Exercise Extra Credit Quick Discussion….you must be in class for ethics extra credit directions	
W 4/30/14	Excel	Case Study 13: Protecting, Change Tracking, Auditing and Verify Model Integrity (continued)	
F 5/2/14	Excel	Case 13 Continued and course wrap up	Ethics Extra Credit Due 5/4/14
		Final Exam During Exam Week 5/5/14-5/11/14….exam time and location will be posted in the hall.	