



ACCT 478 – Accounting Systems Design

Course Syllabus

Fall Semester 2014

Section # 14160; Location – ACC205

Class Sessions – M & W: 2:00 – 3:50 pm

Professor: Bob Kiddoo

Office: ACC 114

Office Phone: 213.740.5024

E-mail: kiddoo@usc.edu

**Office Hours: M & W: 12:00 – 12:30 pm; 6:00 – 7:00 pm; and
by appointment**

Course Description

This is an advanced course in enterprise systems strategy, business process design and enterprise accounting and reporting systems and consultants to analyze and design Enterprise Resource Planning (ERP) based accounting and reporting solutions in a variety of industries. During this course, you will learn how organizations set enterprise application strategies, determine business requirements, and design systems to support the business requirements. Upon completion of this course, you will have the ability to define and execute a project to design an enterprise system solution that supports specific business needs. The research questions, deliverables and semester projects are designed to give you a theoretical and practical understanding of: enterprise financial systems; project management; financial system requirements definition; financial systems design; and system documentation requirements.

Learning Objectives

Upon completion of this course, you should be able to:

- Describe how Enterprise Resource Planning (ERP) systems are utilized by global organizations by producing a strategic information system plan / roadmap for specific industry / business and presenting the results to the class for critical evaluation and comment.
- Analyze the major components of a global business and break them down into manageable business processes by documenting a conceptual design for a new ERP based computer system.
- Demonstrate the feasibility of an enterprise system project by producing a feasibility report for review and approval.
- Describe and execute the steps required to produce design specifications for enterprise level information systems by producing sample design documentation for screens, reports, databases, system and programming logic.
- Demonstrate how ERP systems impact organizational business process and controls by producing detailed documentation for databases, system flows and programming logic controls.
- Compare system development project documentation to industry practices by reviewing analysis and design documentation and producing written audit observations / review notes.

To achieve these learning objectives, a combination of background reading and research, interactive discussion / lecture and your work on class deliverables will be utilized. Please note, the most important word in the sentence above is “interactive.” The reason is that research on learning

indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

To demonstrate your achievement of the learning objectives stated above: 1) you will be required to demonstrate your knowledge by individually working problems during exams; and 2) you will be required to participate in completing group assignments throughout the semester.

Required Materials

The following books and software are available in the bookstore and will be used for both ACCT 478 and 479.

- Whitten, Bentley and Dittman, *Systems Analysis and Design Methods*, Seventh Ed. Irwin / McGraw Hill
- Microsoft Corporation's *Office Professional and Visio* (Other tools can be substituted as long as the instructor grants prior approval.)

This is not a traditional 'read', 'lecture', 'practice problems' and 'test' class as this is not the way accomplished people in our line of business conduct their work. Our profession is too dynamic and requires too much creativity for that learning method to result in the skills required for long-term career success. During consulting engagements, you will be continuously learning just to keep up. If you stick with systems and technology as a career base, you will be paid for your ability to: 1) gather information; 2) analyze situations; 3) develop a variety of potential solutions; 4) come up with a great answer; and 5) make it work! ☺

A working familiarity with basic MIS concepts and microcomputers is expected, as you should have completed at least one computer literacy and information systems course prior to entering this class.

Prerequisites and Recommended Preparation

The formal prerequisites for this course are:

- ACCT 371
- A minimum grade point average of 2.5 must have been earned in previous accounting courses. (See LSOA Grading and Academic Standards for further information.)

In addition, regularly reading a variety of periodicals will aid in your business process / systems consulting education. Lastly, as a senior level class, my expectation is you will incorporate the knowledge you acquired in other business classes (e.g., all accounting classes, finance, operations management, marketing, communications, etc.) in any answer you provide during class sessions and in competition of your course projects.

Course Notes

Distributed materials and other class information will be available through your Blackboard account.

Grading Policies

Your grade in this class will be determined by your relative performance on a pair of exams, a project acceptance presentation, project design documentation, a peer project evaluation, and class participation. The total class score will be weighted as follows:

	Points	Weight	
Exams	200	30%	(Individual)
Acceptance Presentation	10	10%	(Group)
Design Documentation	10	20%	(Group)
Peer Project Evaluation	10	25%	(Individual / Group)
Participation	10	15%	(Individual)

After each student's weighted total points are determined for the semester, letter grades will be assigned on a curve according to Marshall School of Business grading guidelines.

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. Historically, the average grade for this class is about a 3.3 (i.e., B+). Three items are considered when assigning final grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall percentage score for the course.
3. Your ranking among all students in the course(s) taught by your instructor during the current semester.

The grade of "W" is allowed only if a student withdraws after the third week but before the end of the twelfth week of the semester. The grade of incomplete (IN) can be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the 12th week of the semester that prevents the student from completing the semester. An "emergency" is defined as a serious documented illness, or an unforeseen situation that is beyond the student's control, that prevents a student from completing the semester. Prior to the 12th week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

Assignments and Grading Detail

Expectations regarding your performance on exams, acceptance presentations, design documentation and participation are as follows:

Exams

There will be two exams. No makeup exams will be given and each exam must be taken at the scheduled time. For the exams, you will be responsible for the research questions, lectures, class discussions and your semester project progress at the point of the exam. After each test is returned there is a one-week reflection period after which you will have one week to discuss your grade. Please be aware this discussion may result in an increase, decrease or no change to your score. After this time, grades on tests become final. All other grades are final once given.

The exam dates for this fall are as follows:

Exam I	Monday	October 20 th
Exam II	Monday	November 24 th
Final exam	Friday	December 12 th (2:00pm – 4:00pm)

Acceptance Presentation, Design Documentation and Deliverables

There will be one semester long design documentation project and several deliverables. These must be done in teams consisting of four or five members as smaller teams have difficulty getting the work done while larger teams have difficulty getting together. The semester project will be culminate in a project acceptance presentation and a project binder that contains hard copies of the complete project design documentation (i.e., all of your team's deliverables created over the course of the semester). Although the deliverables are not individually graded, they are designed to provide you with an opportunity to complete parts of your final project while becoming familiar with a particular technology or technique.

You may select your own groups. However, people who are not in a group by the end of the sixth class will be assigned a group. Like any employment situation, these groups should not be considered permanent. If the group finds that it cannot continue to be productive, the group may "fire" anyone not performing by providing one-week notice to the person and copying me on the personnel action. People who are fired will not be able to change groups, but instead will be required to complete all remaining course work on their own. All group work completed up to the time of termination will be shared as of the date of separation.

Peer Project Evaluation

Your team will be expected to prepare a formal evaluation of another group's project at the end of the semester. This evaluation is a project review / audit that should provide actionable suggestions, or review notes, to the group whose project is being reviewed. "Individual" points are earned as the team's score is 'factored' by your team members' assessment of your contribution. The information is obtained from peer evaluation forms that must be turned in to me by close of business on the day the final exam is scheduled. The outcome is your score can be significantly different from the team score depending upon your team's evaluation of your contributions throughout the semester.

Please note:

1. All deliverables will be assessed / graded based on professional standards. This includes grammar, spelling, organization, neatness, and presentation. Under all circumstances your goal is to treat everything you do in this class as client oriented. This means that all deliverables should be prepared in a manner that would facilitate client review and acceptance (not just as a class assignment for your professor). You are approximately a year from doing this professionally, so you may as well get used to producing professional results. ☺
2. Deliverables are due at the end of the class period indicated in the attached schedule; no late deliverables will be accepted. All deliverables will be returned during class within a calendar week. Those materials not picked up in class will be available for pickup in the instructor's office, during normal office hours, until the end of the semester. Any materials not picked up by the end of the semester will be discarded after the last class session of the semester.
3. The instructor will retain all exams, final design documentation and peer evaluations for at least one semester following submission of the final course grade.
4. All work turned in or discussed during this class should be the work of the individual or team representing the work. In general, collaboration with students outside your team will be considered a violation of the honor code unless the instructor gives prior approval. On the other hand, consultation with appropriate professionals outside the university is encouraged.

Participation

In our profession, it is impossible to describe the importance of clear communication. On the other hand, signs of poor communication are easy to see: team members fail to speak up; team deliverables fail to meet expectations; project milestones fail to be achieved; client sponsors fail to pay bills and provide references to other clients; careers fail to continue... note the common theme. In short, active participation from each team member is essential. It is not enough to "make" every meeting and "help" with each deliverable. It is necessary for you to make things happen and for each group member to positively impact the overall result.

To help to facilitate participation, the first 10 to 15 minutes of each class will be set aside to discuss business strategies, enterprise technologies or general business processes. These discussions can arise from current events or as off-shoots of topics discussed during the normal class flow. Students are expected to take the initiative and lead a number of these discussions throughout the semester. Note, these are not meant to be formal presentations but rather a matter of simply raising questions and being prepared to discuss any related issues as part of the overall class learning experience.

In terms of grading, class participation will basically fall into three categories (this is not to say there will be only three grades, but very few people will fall outside the following categories). Category one, people that come to every class session, sit attentively, take wonderful notes and absorb everything said... If this is you, then you will earn no participation points. Category two, people that come to class everyday and contribute something every couple of classes that helps us all (including me) become more knowledgeable about our field of interest and / or career... If this is you, then you will earn half the total participation points. Category three, people that come to class everyday and contribute positively during every session... If this is you, then you will earn the maximum participation score. Note, it does not say “talks” anywhere in this paragraph, it says “contribute.”

In order for you get feedback on your participation during the semester; please feel free to ask me how you are doing at any time. Just so you know, when you ask, my response will be to ask you how you think you are doing (accurate self evaluation is extremely important to your long-term success). After you answer honestly, we can talk about my impressions and what you can do to improve your standing.

Overall Comment

Keep in mind this is a senior level class. At a minimum, I expect you to bring the skills you have learned, in both your accounting and business core classes, with you. In this class we are going to use those skills to aid and improve the business / industry you are working on.

Remember that accounting systems design is an art requiring a great deal of creativity. You will not be told exactly what to do, as there is no such thing as a right answer. But, with your solid input we can work through some interesting problems and create good solutions to real business problems. All in all, the main responsibility for the quantity and quality of your knowledge upon leaving this program rests squarely on your shoulders.

Key Consideration

Your motto for this class should be something like... “Hard work may indeed be a virtue, but it is excellence that gets rewarded.” In other words, we all know that a great deal of work and time will be necessary to complete this class, but it is the quality of the final output that will earn you your grade. Manage your time accordingly and never forget to produce high quality results.

MARSHALL GUIDELINES

Learning Goals

In this class, emphasis will be placed on the USC Leventhal School of Accounting learning objectives as follows:

Objective	Title	Description	Course Emphasis
1	Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.	Medium
2	Research, Analysis & Critical Thinking	Students will demonstrate the ability to research, critically analyze, synthesize, and evaluate information including professional standards for decision making in the local, regional and global business environment.	High
3	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.	Low
4	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.	Medium
5	Leadership, Collaboration & Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.	Medium

Add / Drop Process

Students may drop via Web Registration at any time prior to Friday, November 14th. Please note that if you drop after September 12th your transcripts will show a W for the class. Students may add the class as space becomes available via Web Registration through the registration deadline.

Dates to Remember:

Last day to add classes or drop without a "W"

Friday – September 12th

Last day to drop with "W"

Friday – November 14th

Retention of Graded Coursework

Graded work that has not been returned to you will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the professor. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. Upon request, all electronic devices in your possession (e.g., cell / smart phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom. Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is only permitted if approved in advance by the professor. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

Class Notes Policy

Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading, and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.

Recordings

No student may record any lecture, class discussion or meeting with me without my prior express written permission. The word "record" or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. I reserve all rights, including copyright, to my lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in my class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. Exceptions are made for students who have made prior arrangements with DSP and me.

Statement for Students with Disabilities

Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me as early in the semester as possible. DSP is located in STU 301 and is open 8:30 a.m. – 5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. For more information visit www.usc.edu/disability.

Statement on Academic Integrity

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. SCampus, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while the recommended sanctions are located in Appendix A.

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall community and can lead to dismissal.

Emergency Preparedness / Course Continuity

In case of a declared emergency if travel to campus is not feasible, USC executive leadership will announce an electronic way for instructors to teach students in their residence halls or homes using a combination of Blackboard, teleconferencing, and other technologies. USC's Blackboard learning management system and support information is available at blackboard.usc.edu.

For additional information, you may use any of the following:

USC Emergency – (213) 740-4321

USC Emergency Information – (213) 740-9233

USC Information – (213) 740-2311

KUSC Radio – 91.5 FM

Schedule of Classes

<i>Session</i>	<i>Date</i>	<i>Topic</i>	<i>Research Question Preparation</i>	<i>Due</i>
1	8/25	Introduction		
2	8/27	Basic Definitions	What is an Information System, who uses it and why?	W – Ch 1
3	9/3	Software 101	What software sits at the core of business systems?	
4	9/8	Enterprise Software	What is an ERP?	W – Ch 2
5	9/10	Industry Presentation	Tell us about a “hot” technology that is making a difference in business today.	Deliverable 1*
6	9/15	Systems Strategy	Where do you start: people, process or technology?	W – Ch 3
7	9/17	Initial Project Meetings	Tell me about your organization: its background, its current situation, and the five key issues it faces.	Deliverable 2*
8	9/22	Initial Project Presentation		Deliverable 3*
9	9/24	Project Planning	What major steps should you go through to make sure the project goes well and how do they help?	W – Ch 4
10	9/29	Project Feasibility	How do you know if this will work?	W – Ch 10
11	10/1	Analysis Techniques	How do you review data, decisions and processes?	W – Ch 5
12	10/6	Detailed Analysis I	What are your organization's “as is” processes?	W – Ch 9
13	10/8	Detailed Analysis II	What should your organization's “to be” processes look like?	W – Ch 6 Deliverable 4*
14	10/13	Project Planning Meetings	Tell me about your project: what you're doing; why you're doing it; how long it will take; and what it will cost.	Deliverable 5*
15	10/15	Project Planning Presentation		Deliverable 6*
16	10/20	Exam		
17	10/22	Input, Output and Interface	How will people use the system?	W –Ch 15,16,17
18	10/27	Business Case Review	What should you have done?	Deliverable 7*
19	10/29	Database Design I	How do we put together the ERD?	W – Ch 8
20	11/3	Database Design II	What will our ERP database look like?	Deliverable 8*
21	11/5	Design Meetings	Tell me about your system: what do the reports look like; how do you get the data, and where do you keep the data.	
22	11/10	System Processing Options	Centralized or decentralized, batch or on-line... what do these buy us?	W – Ch 13 Deliverable 9*
23	11/12	Application Processing I	How will the overall system work?	
24	11/17	Application Processing II	How do the individual modules work?	
25	11/19	System Development / Acquisition Alternatives	Is ERP our only option?	Deliverable 10*
26	11/24	Exam		Deliverable 11*
27	12/1	Acceptance Presentation I*		
28	12/3	Acceptance Presentation II*		Design Documentation*
Final	12/12			Project Evaluation*

W – Whitten, Bentley and Dittman

* Description on following page.

Deliverables

Deliverable descriptions:

1. Industry Presentation is performed on an individual basis. You are to give no more than a two-minute review of an enterprise business technology that relates to one of the course industries identified by your instructor. The idea is to pick the industry you are interested in and find out something about how technology is used to help organizations in that industry. The best presentations will be given first choice of industry for the semester projects.
2. Short Project Write-up and Plan. No more than a two-page summary of your project. Included in the write-up should be identification of your company, its place in the industry and the key high-level issues / opportunities / directives the company is facing. Additional documentation you consider appropriate can be submitted at this time in the form of appendices.
3. Initial Project Presentation. The presentation should be no more than twelve minutes long and should address the key business areas your project will cover. The presentation should discuss (at a minimum): 1) the business functions you are working on; 2) why these areas are important; 3) how competitors satisfy the same requirements; and 4) any potential organizational ramifications resulting from the changes you suggest. (In all presentations, you should behave as if presenting the material to the organization's executive body.)
4. Feasibility Study. This report should detail the overall feasibility of your project as discussed in class.
5. Data Flow Diagram I - Context Diagram and first level explosion. (two diagrams)
6. Project Planning Presentation. The presentation should be no more than twelve minutes long and should detail your plan for completing the analysis and design of a new information system for your company. Included should be the project scope, methodology, potential risks and mitigation strategies, a high-level project plan and the anticipated budget for completing the project.
7. Data Flow Diagram II – Key Detailed Data Flow Diagrams. (three more diagrams)
8. Output and Input Samples. (three screens and three reports)
9. Entity Relationship Diagram and Data Dictionary. (to cover the systems you are working on)
10. Sample System Flowcharts. (two flow charts)
11. Sample Structure Charts. (two structure charts)

The Acceptance Presentation is a twenty minute presentation highlighting important and unique deliverables that are part of your project.

The Design Documentation includes all client ready documentation for the deliverables above. You will receive extensive feedback on your work throughout the semester. This feedback should be considered and your deliverables modified for inclusion in the final design documentation binder. In addition to the above, you will provide an executive summary and supplementary narratives that both explain the choices you made throughout the project and describe the anticipated benefits to the organization. In short, the final documentation should explain not only what you did, but why you did it and how will it help. The result should be a comprehensive set of analysis and design documentation that demonstrates competent use of the techniques you practiced throughout the semester.

The Project Evaluation is the final exam. You will be required to thoroughly evaluate another group's project and provide a professional set of review notes and executive report / memo. Although this will be done as a group, you will be asked to rate your peers on their performance during the semester. These ratings will have a direct impact on the final grade of the students in your group.

LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS

ACCT 370, 371ab, 372, 373, 374, 430, 462, 463, 470ab, 472, 473, 474 476, 478, 479

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

GRADING STANDARDS

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

The grade of W (Withdraw) is assigned if the student officially withdraws after the third week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures.

Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

The grade of IN (Incomplete, i.e., work not completed because of documented illness or some other emergency occurring after the twelfth week of the semester) is reserved for those highly unusual cases where, due to circumstances judged fit by the Dean of the Leventhal School of Accounting, the student is unable to complete a specified single item of the course requirements by the time final grades are submitted.

IN grades can be removed only by the student completing the missing requirements of the course to the satisfaction of the instructor.

Marks of IN in courses numbered below 500 must be removed by the end of the semester following the one in which the mark of IN was assigned. If not removed within the specified time limit, marks of IN automatically become marks of IX (expired incomplete), with the exception of thesis and dissertation, and compute in the GPA as an F. A student may remove the IN only by completing the work not finished as a result of illness or emergency. It is not possible to remove an incomplete by re-registering for the course. Previously graded work may not be repeated for credit.

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS**

ACCT 370, 371ab, 372, 373, 374, 430, 462, 463, 470ab, 472, 473, 474 476, 478, 479

G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES

The grade point average prerequisites for any undergraduate student enrolled in any accounting course is a minimum 2.5 gpa for all completed accounting courses. In computing grade point average prerequisites, BUAD 280, 281, 285ab, 286ab, 305 and 302T are considered accounting courses.

Grades in accounting courses taken at other institutions will not be included in the computation of the cumulative accounting grade point average.

When a student's cumulative accounting grade point average falls below 2.5, the student is placed on probation. If a student on probation does not regain a minimum accounting cumulative GPA of 2.5 after completing the next 12 semester hours in all courses (including accounting courses) attempted within the University, that student will not be permitted to continue as an accounting major in the Leventhal School of Accounting. Exceptions to this policy may be granted only in unusual circumstances by the Academic Standards Committee of the Leventhal School of Accounting. Decisions of the Academic Standards Committee are final.

To be removed from probationary status, a student may elect either to take another accounting course or courses for which prerequisites are met or to repeat an accounting course or courses in an attempt to earn a higher grade. Regardless of the course of action taken, all courses completed will be counted in computing the cumulative accounting grade point average.

The grade of "W" in an accounting course taken while a student is on probation will not extend probation. The probation period ends at the end of that semester during which the student completes a cumulative total of 12 semester hours of courses in any subject(s) at the university. Under no conditions will the student be permitted more than two successive semesters, including the summer semester, to complete the 12 semester hours of courses.

Students must attain a minimum 2.5 cumulative accounting grade point average to graduate with a Bachelor of Science in Accounting degree.

See the USC Catalogue for further restrictions on including grades in repeated classes in the overall grade point average computation.

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS**

ACCT 370, 371ab, 372, 373, 374, 430, 462, 463, 470ab, 472, 473, 474 476, 478, 479

OTHER ACADEMIC STANDARDS

1. Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading, and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.
2. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.

Important Dates for Spring 2014

First Day of Class	Monday, August 25
Labor Day, University Holiday	Monday, September 1
Last Day to Add or Drop w/out a "W" (Regular Session)	Friday, September 12
Meet the Firms (California Science Center)	Tuesday, September 23 (6 – 9 pm)
Last Day to Drop with a "W" (Regular Session)	Friday, November 14
Thanksgiving Break	Wednesday, November 26 – Friday, November 28
Last Class Meeting	Friday, December 5
Study Days	Monday, December 8 – Tuesday, December 9
Final Exams	Wednesday, December 10 – Wednesday, December 17