

## **ACCT 371 – Accounting Systems, Data, & Analytics**

### **Course Syllabus**

#### **Spring Semester 2021**

**Location:** – Online

**Class Sessions** – Tu & Th: 12:00 pm to 1:50 pm (Sec # 14040; 4 units)  
 – Tu & Th: 2:00 pm to 3:50 pm (Sec # 14041; 4 units)  
 – Tu & Th: 4:00 pm to 5:50 pm (Sec # 14042; 4 units)  
 – Selected Fri (Sec # 14044): See *Schedule starting on pg. 13*

**Professor:** Bob Kiddoo

**Office:** ACC 232D

**Office Phone:** 213.740.5024

**E-mail:** [kiddoo@marshall.usc.edu](mailto:kiddoo@marshall.usc.edu) (preferred method)

**Office Hours:** M&W 4:30 - 5:30pm; Fri 11am - 12pm; & by appointment

### **Course Description**

The purpose of this course is to provide undergraduate accounting students with a working understanding of: 1) accounting system concepts and their practical execution; 2) common end-to-end business processes organizations perform during their operating cycles (*e.g., order-to-cash; procure-to-pay; record-to-report*); 3) data capture, recording, and analysis to support management decision making and external reporting; and 4) technologies and leading practices that enable digital transformation and management control from both operational and compliance perspectives.

The course methodology leverages three interdependent phases and is executed via a client-focused project as follows:

- In the first project phase you will function as a business analyst (*Los Angeles annual salary range \$73k to \$97k; Salary.com, January 2021*). You will learn a series of concepts that will enable you to: describe what an information system is; recognize the types of systems businesses use to support operations and analysis (*e.g., planning, accounting, purchasing, sales, analytics, etc.*); and understand how businesses utilize these systems to capture and analyze data to support decision making and reporting.
- In the second project phase you will perform as a lead solutions architect (*\$142k to \$173k*). You will design leading practice revenue and expenditure cycle solutions for organizations within selected industries (*i.e., financial services, healthcare, and product/service distribution*). You will accomplish this by selecting an organization from one of the required industries, performing a detailed data analysis of its revenue and expenditure cycles, and developing future state solution designs that support both operations and management's need for data analytics.
- In the third project phase you will execute the responsibilities of a systems architect (*\$141k to \$172k*). You will convert your solution designs into a technical solution to support business operations, improved analytics, and regulatory compliance. You will accomplish this by leveraging your solution designs to develop: a supporting data model and data inventory to support operations and related analytical controls; a detailed chart of accounts (COA) based on KPIs and management's analytical requirements; risk and control matrices (RCMs) for significant business processes; and security and access controls to safeguard sensitive data.

Upon completion of your semester project, you will use your newly acquired abilities and skills to evaluate another team's project deliverables. Your job will be to evaluate their project for adherence to the leading practices presented in class as well as applicability to the project target company. In addition to these general evaluation requirements, key focus areas should also include the solution's: efficiency, effectiveness, planned operational controls, system controls, data quality, information security, supporting data analytics, and the value of the designed KPIs to management.

In addition to your project team, you will participate in a special “tiger team” (*i.e., a specialized cross-functional team brought together to solve or investigate a specific problem or critical issue*) made up of members from each project team to facilitate a discussion on a technology oriented research topic important to accounting executives.

Topics for these presentations are:

Robotic Process Automation (Transformation)	(February 4 <sup>th</sup> )
Process Mining & Analytics (Operational Improvement)	(February 11 <sup>th</sup> )
Machine Learning (Artificial Intelligence and Strategy)	(March 4 <sup>th</sup> )
Blockchain (Data Storage and Quality)	(March 11 <sup>th</sup> )
Advanced Data Analytics (Data Analytics)	(April 6 <sup>th</sup> )
Cybersecurity & Privacy (Data Security and Privacy)	(April 13 <sup>th</sup> )

As a minimum, each presentation will be expected to include: a description of the technology (“it”); an explanation of what “it” does; identification of “its” significant advantages and limitations; the amount of time it typically takes to successfully implement “it”; and, how much “it” typically costs to adopt. In addition, the presenting team will be expected to provide a minimum of three business-based “Use Cases” that demonstrate the technology’s value to our target industries (*i.e., distribution, financial services, and healthcare*).

Quick word of advice regarding the course... This is not your traditional ‘show me a problem’, ‘give me practice problems like the one you showed me’ and then ‘give me a test like the practice problems’ class. Unfortunately, this model does not represent how accomplished professionals typically execute their work. Our profession is dynamic, especially during these times, and requires adaptability, resourcefulness and professional judgement for long-term career success. To that end, during your semester-long project engagements you will be continuously challenged to leverage new ideas from a variety of sources (*e.g., online research, class preparation / sessions, team meetings, status meetings, interviews, etc.*) to produce the best possible deliverables you can. This methodology is specifically designed to help you achieve career success by improving your ability to: 1) gather information; 2) analyze situations; 3) develop potential solutions; 4) come up with a great answer; and 5) make it work. In short, what this class is all about! ☺

## **Learning Objectives**

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

- Identify and document the kind of data captured, created, stored, transformed and transmitted by accounting and business functions as part of an organization’s revenue and expenditure cycles by creating data flows using leading practice documentation techniques. (*Leventhal Learning Goal(s) 1,5, 6*)
- Describe the activities, tasks and systems utilized by organizations to support the execution, recording and reporting of revenue transactions by generating business process maps. (*Leventhal Learning Goal(s) 2, 5, 6*)
- Describe the activities, tasks and systems utilized by organizations to support the execution, recording and reporting of expenditure transactions by generating business process maps. (*Leventhal Learning Goal(s) 2, 5, 6*)
- Identify and describe the database structures necessary to support the recording and reporting of accounting transactions for an organization’s revenue and expenditure cycles by creating an enterprise database design using leading practice data modeling techniques. (*Leventhal Learning Goal(s) 1, 2, 5, 6*)
- Identify and describe the detailed data objects necessary to support the recording and reporting of accounting transactions for an organization’s revenue and expenditure cycles by developing a data inventory detailing the data captured, stored and transmitted within an organization’s enterprise database design. (*Leventhal Learning Goal(s) 1, 2, 5, 6*)
- Identify and explain the security requirements of an organization’s revenue, expenditure and reporting cycles by producing a sensitive access based application security matrix for documented business processes. (*Leventhal Learning Goal(s) 2, 3, 5*)
- Determine and execute analytical measures that provide meaningful value to management by performing importing large-scale data sets into multiple analysis tools, performing data analytics on the data sets and developing KPIs to support data quality and management decision making. (*Leventhal Learning Goal(s) 2, 3, 5*)
- Identify and explain the business risks and mitigating controls associated with an organization’s revenue and expenditure cycles by producing a risk and control matrix for documented business processes. (*Leventhal Learning Goal(s) 2, 6*)

- Explain the efficiency and effectiveness of revenue and expenditure process designs by auditing another team's project documentation and producing a management report that identifies significant risk areas and contains actionable recommendations for process, data and / or system improvement. (*Leventhal Learning Goal(s) 4, 5*)

To achieve these learning objectives, a combination of background reading, interactive discussion / lecture and practice cases 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 answering questions and working problems during exams; and 2) you will be required to participate in completing team and group assignments and project deliverables throughout the semester.

### **Required & Supplemental Materials**

The following books and support materials are available in the bookstore and online:

- Romney, M.B.; Steinbart, P.J., Summers, S.L., Wood, D.A. (2021) *Accounting Information Systems, 15<sup>th</sup> Ed.* New York: Pearson (978-0135572832)
- Microsoft Corporation's *Access and Visio* (Other tools may be substituted with instructor approval such as *MySQL* and *Lucidchart*.)
- *KnowledgeLeader* is a subscription-based website that provides audit programs, checklists, tools, and training to help risk management professionals save time, manage risk, and add value. Students should follow this link to activate their accounts:

<http://www.KnowledgeLeader.com/KnowledgeLeader/Registration.nsf/Registration2!OpenForm&AccountType=Group%20Special&AccountSubType=University%20Program>

Confirmation Number: UNI4618102

Feel free to purchase the required text online (e.g., <https://www.pearson.com/store/p/accounting-information-systems/P100002824450?format=PRINT>) as this can result in some cost savings. However, if you choose to obtain the book or supporting materials online, please be aware that you are responsible for making alternative arrangements for completing all readings and advance preparation until the books arrive.

### **Prerequisites and Recommended Preparation**

The formal prerequisites for this course are:

- BUAD 281 or BUAD 285b or BUAD 286b or BUAD 305
- A minimum grade point average of 2.7 must have been earned in previous accounting courses. (See LSOA Grading and Academic Standards for further information.)

A working knowledge of personal computers is expected. If at any time you would like a refresher on basic computer concepts, specific software functionality, or other topics that come up during the course, you can access <https://itservices.usc.edu/linkedin-learning/> for helpful information.

In addition to the formal and informal prerequisites above, regularly reading a general business periodical or newspaper's business section will aid in your accounting education. To this end, the Wall Street Journal can be purchased at a discounted student rate at <https://education.wsj.com/students/>.

Lastly, as a junior level class, my expectation is you will incorporate the knowledge you have acquired, or are acquiring, in other business classes (e.g., *accounting, communications, organizational behavior, finance, marketing, operations management, etc.*) or through work / life experience (e.g., *internship, volunteer, job*) 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	
Quiz I	50	20%	(Individual)
Quiz II	50	20%	(Individual)
Quiz III	50	20%	(Individual)
Preparation Documentation	TBD	5%	(Individual)
Status Reports & Attachments	30	3%	(Project Team)
Project Presentation & Documentation	10	17%	(Project Team)
Technical Presentation	10	5%	(Technical Group)
Final Project Documentation Review	10	10%	(Project Team / Individual)

After each student's weighted total points are determined for the semester, letter grades will be assigned on a curve according to Leventhal School of Accounting 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 approximately 3.3 on a 4-point scale (*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 same course(s) taught by your instructor during the current semester.

The grade of "W" is allowed only if a student withdraws after the official add period and before the end of the drop period during the semester. The grade of incomplete (IN) may be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the drop period 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 end of the drop period, the student still has the option of dropping the class so incompletes will not be considered. 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, class preparation, status reports, technical presentations, project presentation and documentation and peer project review are as follows:

### **Exams**

Exams may include: multiple-choice questions, short answer / brief essay questions, problems, and cases. Preparing for exams involves dedication and ends only when you can: 1) identify the relevant issues in a given business situation; 2) describe the data and transform it into information to be used in a comprehensive answer; and 3) explain what you did using techniques demonstrated in class. The best bet for success involves a number of steps. First, is making sure you do the advanced preparation for each class session. Second is reworking problems / cases done in class and trying other / additional problems. Third is making sure you ask questions in a real-time manner to solidify your understanding of the material as we go, rather than trying to 'get it' right before an exam. Remember, on exams you will be required to perform all work (*e.g.*, *problem setup*, *solution generation*, and *answer presentation*) on your own.

The exam and critical deliverable dates for this semester are as follows:

Quiz I	Tuesday	February 23 <sup>rd</sup>
Quiz II	Thursday	March 25 <sup>th</sup>
Quiz III	Thursday	April 29 <sup>th</sup>
Final Deliverable	Thursday	May 6 <sup>th</sup>

During the semester, each exam will be returned no more than one week after it has been given. After each test is returned there is a one-week reflection period and then 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 Leventhal School of Accounting policy is exams should not be missed unless there is a very serious emergency AND it can be properly documented. Also, to the extent possible, you must inform the instructor of the emergency prior to the exam (it is understood this is not always possible). If you miss an exam for something other than a serious emergency and / or you cannot provide documentation, you will receive a zero grade for the exam. If there is a serious emergency, you can provide proper documentation and (when possible) have notified me before the exam, a substitute grade will be calculated based on the normalized average of your remaining future exams. Any final exam must be taken at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines.

### **Preparation Documentation**

Before the scheduled start of each class, students are expected to upload a picture of their individual answer for the problem indicated in that session's "Schedule of Classes – Preparation" column to Blackboard. The problems should be individually handwritten by each student to ensure authenticity, but can be completed in collaboration with others. Points are earned by student's good faith effort in completing the exercise prior to the class session. No late submissions, make-ups, or alternative assignments will be accepted. Should your internet connection break down on the due date and you are not able to access Blackboard, please submit the assignment via email using your cell phone before the due date / time.

### **Project Team Forming (for Team Project Deliverables & Assignments)**

To ensure your accounting systems knowledge is comprehensive, the class structured around a series of integrated team-based project deliverables. To provide you the opportunity to gain experience producing high-quality deliverables in an engagement team environment, the class is divided into project engagement teams of four to five team members. Each of these engagement teams will then form sub-teams with specific workstream responsibilities around the client's revenue and expenditure cycles. You may select your own teams. However, people who are not on a team by the end of the fourth class will be required to interview with existing teams wishing to acquire (*i.e., hire*) additional members. Like any employment situation, these teams should not be considered permanent. If a team finds it cannot be productive, the team may "fire" nonperformers by providing one-week written notice (*i.e., email*) to the person and copying the professor on the "personnel action" (*i.e., cc the professor on the email*). People who are fired will not be able to change teams, but instead will be required to complete all remaining course and project work on their own. All team work (*i.e., deliverables and supporting materials*) completed up to the time of termination will be jointly shared as of the time of separation.

To ensure your accounting systems knowledge is relevant, the class is structured around projects focused on a variety of industries. To provide you the opportunity to gain experience with multiple-industries, each team will be assigned to work within a specific industry and present their results to the rest of the class. The industries will be explained in detail during the first class session, but will include financial services (*e.g., banking, insurance*), healthcare (*e.g., payers, providers*), and product / services distribution (*e.g., distributors, wholesalers, retailers, service providers*). To determine industry assignments, by the end of day on the third class session teams (*i.e., those who have formed teams already*) or individuals (*i.e., those without teams*) will email the professor a one paragraph statement that includes: 1) the industry they would like to focus on; and 2) why it is interesting to them. The students with the 'most compelling' statements in the opinion of the client (*i.e., professor*) will 'get the job' and will be placed into their industry of choice for the semester projects. Once industries are determined, teams will be allowed to pick their 'clients' on a first come, first served basis by sending an email to your instructor with the proposed client name and project team members properly identified (*i.e., name and email address for each team member*).

### **Status Reports & Attachments**

As part of the class, your team will be expected to plan and conduct three project status meetings with the instructor. The meetings are outlined as follows:

Data Analysis Documentation Review	(February 18 <sup>th</sup> or 19 <sup>th</sup> )
Solution Design Documentation Review	(March 18 <sup>th</sup> or 19 <sup>th</sup> )
Technical Design Documentation Review	(April 15 <sup>th</sup> , 16 <sup>th</sup> , or 20 <sup>th</sup> )

For each meeting, teams will be expected to set an appointment with the instructor via a professional quality MS Outlook invitation no more than one week before the meeting date. The invitation should include at a minimum: 1) all participants on the "To" line, 2) meeting subject should be the meeting description above, then "-", then your clients name; 3) meeting location will be a half-hour Zoom Meeting (you will need to set it up before

creating the invite), 4a) the meeting start date (dates provided above); 4b) meeting time (meetings will generally start at the beginning of class with overflow done during office hours or on Fridays), and 5) a brief agenda (no more than three discussion items).

Meetings will be accepted on a first-come, first-served basis and early or incomplete invitations will automatically be declined. Points will be earned by delivering: a timely / professional agenda, appropriate supporting materials for review during and after the meeting, thoughtful answers to instructor questions, a professionally prepared team (and not a series of individuals who worked independently and haven't reviewed each other's materials).

### Technical Presentation

The Technical Presentation is an inter-team deliverable meaning that you will work with students from each of the other project teams to complete the requirements. The topics, in order, are: Robotic Process Automation, Process Mining and Monitoring, Machine Learning, Blockchain, Business Intelligence, and Cybersecurity. For each topic the following key areas should be covered at a minimum: a business / management oriented definition of what it is; a working technically ordinated description of how it functions (examples are extremely useful and will improve the overall grade); the business objectives behind its importance; and a minimum of three specific business use cases that demonstrate its advantages / positive impacts for an organization.

The presentation should be fifteen minutes with an opportunity for audience questions at the end. Once the presentation is complete, each team should email the instructor a soft-copy of the presentation along with a separate set of three multiple choice questions (with five possible answers each) based on their presentation. A selection of these questions will form the basis of questions that will be included on the next exam. Please take a look at [http://thelearningcoach.com/elearning\\_design/rules-for-multiple-choice-questions/](http://thelearningcoach.com/elearning_design/rules-for-multiple-choice-questions/) for some helpful tips on designing multiple choice questions.

Points will be earned by delivering: a thought-provoking professional introduction, well-organized material, informative and appropriate coverage of the topic (*e.g., the minimal coverage indicated above is expected for an average grade*), appealing visuals, relevant and impactful use cases, an interesting and involving question and answer session, high-quality multiple choice questions.

### Project Presentation & Documentation

The Project Presentation is a twelve-minute presentation highlighting important and unique deliverables that are part of your project. It is performed at the end of the semester and is an opportunity for each team to walk the class through their documentation (*i.e., all the client deliverables created over the course of the semester*) and answer questions from the class related to process and technical design choices that were made.

Points will be earned by delivering: a professional introduction, well-organized material, impactful content, high-quality deliverables that adhere to discussed leading practices, appropriate design choices and controls, and a facilitated Q&A session.

The Team Project will require students work in teams to leverage the material learned during the semester to:

- Analyze required business processes
- Create leading-practice based business process solution designs to support digital transformation
- Develop technical designs to support recommended solution designs and support data analytics
- Design appropriate policies, procedures, controls and protocols to safeguard IT assets and regulatory compliance

In each of these efforts, your focus will be on producing reliable accounting information using efficient and effective business processes that maintain data confidentiality, integrity, and availability within an appropriate compliance framework. To this end, based on methodologies and techniques discussed throughout the semester, your team will produce the following deliverables:

- Semester Project Plan
- Use Cases (P2P – 2 use cases, and O2C – 2 use cases)
- Context Data Flow (client overview)
- Level 0 Data Flow (client overview)
- Use Case Procure-to-Pay Level 1 Data Flows (client's key expenditure cycles)
- Use Case Order-to-Cash Level 1 Data Flows (client's key revenue cycles)
- Expenditure Cycle Business Process Diagrams (recommended client's future state P2P process)
- Revenue Cycle Business Process Diagrams (recommended client's future state O2C process)
- Integrated Data Model (to support the P2P and O2C future state processes)
- Organization Structure / Chart of Accounts Financial Data Model Design (to support client analytical requirements)

- System Prototype, Data Inventory and Data Quality Controls (descriptions of all data sources, transmissions, translations, and sinks executed in MS Access)
- Data Quality and Transaction Analytics (results of the sample data quality review executed in ACL)
- Expenditure Cycle Risk and Control Matrix (based on recommended client's future state P2P process)
- Revenue Cycle Risk and Control Matrix (based on recommended client's future state O2C process)
- Expenditure System / Data Security Design (based on recommended client's future state P2P process)
- Revenue System / Data Security Design (based on recommended client's future state O2C process)
- Data Analytics and KPIs (results of the sample data analytics and visualizations executed in Tableau)

The Project Documentation deliverable, due on the last day of class, includes all client-ready documentation and appropriate narratives for the deliverables above. As part of the documentation process, your team is required to produce these deliverables on a schedule (see Schedule of Classes below) and will receive detailed feedback on your work as it progresses. The feedback should be considered and your deliverables modified for inclusion in the final design documentation executed in PowerPoint and due on the last day of class. In addition to the above, you will provide an executive summary and supplementary narratives for each deliverable that explain the choices you made and describe the value the deliverable provides the organization. In short, the final documentation should explain what you did, why you did it, and how it improves / transforms your client. The result should be a comprehensive set of analysis and design documentation that demonstrates competent use of the techniques you practiced throughout the semester.

Points will be earned by delivering: a professional executive summary, high-quality deliverables as discussed in class, complete / integrated documentation as discussed in class, and actionable / impactful recommendations for your client.

### **Peer Project Documentation Review**

The Peer Project Review is the final exam for this course. Your team will be expected to prepare a formal evaluation of another team's project deliverables at the end of the semester. This evaluation is a project review / audit that should provide actionable suggestions, or review notes, to the team whose project is being reviewed.

Points will be earned by delivering: a professional executive summary, high-quality deliverables as discussed in class, complete / integrated documentation as discussed in class, and actionable / impactful recommendations for the project team whose deliverables you have reviewed and evaluated. "Individual" points are earned as the team's score is 'factored' by the instructor's assessment of your team contributions at the end of the semester. The assessment will be informed by information obtained from peer evaluation forms that will be requested after the last day of class and before the final. The outcome is your score can be significantly different from the general team score depending upon the evaluation of your contributions throughout the semester.

### *Important Notes:*

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 management oriented. This means that all deliverables should be prepared in a manner that would facilitate management review and acceptance (not just as a class assignment for your professor). You are closer than you think 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, team projects 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 student code of conduct unless the instructor gives prior approval. On the other hand, consultation with appropriate professionals outside the university is encouraged.

### *Participation*

Although not a formal part of the grade, 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 management expectations; project milestones fail to be achieved; 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 team / group member to positively impact the overall result.

To help to facilitate participation, the first ten to fifteen minutes of each class will be set aside to discuss accounting issues, business strategies and 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.

### *Overall Comment*

Keep in mind this is an intermediate level accounting 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 in producing and understanding accounting information’s uses and implications.

Remember that accounting is a profession that requires both knowledge and judgement. There are times when you will not be told exactly what to do, but will be asked to make a choice and support it. That said, 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 on exams and course deliverables that will earn you your grade. Manage your time accordingly and never forget to produce high quality results.

## **Learning Objectives**

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 critically analyze, synthesize, and evaluate information 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.	High
6	Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze and solve problems, work interactively with other people, and develop and present conclusions.	High

## **ADDITIONAL INFORMATION**

### **Add / Drop Process**

Most Leventhal classes can be added through the add deadline. If you wish to add an ACCT class, you can make an appointment with a Leventhal counselor to discuss your options. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once



per week) may be dropped from the course. There are no formal wait lists for Leventhal undergraduate courses, and professors cannot add students or increase the course capacity.

Dates to Remember:

Last day to add classes or drop with refund	Friday – February 5 <sup>th</sup>
Last day to withdraw without “W” or change to P/NP to letter grade	Friday – March 5 <sup>th</sup>
Last day to drop with “W”	Friday – April 30 <sup>th</sup>

### **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**

Based on the University’s decision to conduct classes remotely for the fall and research showing that people who can see each other are more engaged in the meeting, students are expected to have cameras on during the synchronous sessions. Please advise me if you have circumstances under which you will not be able to meet these expectations.

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.

### **Recordings**

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 in writing. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class. Exceptions to this policy may be granted to individual students with appropriate documentation on a case-by-case basis.

To be clear, no student may record any lecture, class discussion or meeting with the professor without the professor’s 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. The professor reserves all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in this 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 only for students who have made prior arrangements with DSP and the professor.

### **Technology Requirements**

Both recorded online lectures and links to live Zoom class meetings will be provided in Blackboard. Therefore, you must have access to the Internet to view/hear lectures. No special software is required.

The lecture presentations, links to articles, assignments, quizzes, and other course materials are located on Blackboard. To participate in learning activities and complete assignments, you will need:

- Access to a working computer that has a current operating system with updates installed, plus speakers or headphones to hear lecture presentations.
- Reliable Internet access and a USC email account.
- A current Internet browser that is compatible with Blackboard (Google Chrome is the recommended browser for Blackboard).
- A working video camera with microphone for use on Zoom.
- Microsoft Word as your word processing program; and
- Reliable data storage for your work, such as a USB drive or Office365 OneDrive cloud storage.

If your computer does not have Microsoft Word, Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser,

choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

It is strongly suggested that, during Zoom class sessions, students have a professional virtual back-ground. If your computer does not permit this, consider moving your computer to an area where you will have a wall or screen directly behind you. Other options are purchasing any standing screen or a frame and hanging green screen fabric.

### **Minimal Technical Skills Needed**

Minimal technical skills are needed to attend and participate in this course. Most asynchronous course work will be completed and submitted in Blackboard and synchronous sessions will be held on Zoom. Therefore, you must have consistent and reliable access to a computer and the Internet. The minimal technical skills you have include the ability to:

- Organize and save electronic files.
- Use USC email and attached files.
- Check email and Blackboard daily.
- Download and upload documents.
- Locate information with a browser.
- Use Blackboard.
- Use Zoom with a working video camera

### **Class Conduct/Netiquette**

Professionalism will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. We will show respect for one another by exhibiting patience, courtesy, and professionalism in our exchanges. Appropriate language and restraint from verbal attacks upon those whose perspectives differ from your own is a requirement. Courtesy and kindness are the norm for those who participate in my class.

### **Synchronous Sessions**

In order to maximize the value of this course, students must actively participate in all synchronous sessions via computer or laptop, with a webcam and headset / speakers. You are expected to be in a location with a reliable Internet connection and without distractions. You need to be able to fully engage at all times. Students are expected to be visually present and to ask thought-provoking questions, offer relevant comments, and answer questions from faculty in a clear and concise manner.

As outlined in the student handbook, there are specific expectations of a student attending class online. When attending, present and act appropriate as if you were in a physical classroom.

#### **Please do:**

- Attend class from a quiet area, free of distractions.
- Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
- If you use a virtual background, please keep it respectfully professional.
- Display both your first and last name during video conferencing and Synchronous class meetings.
- Respectfully minimize distractions by muting and or turning video off when moving around.
- Engage in appropriate tone and language with instructors or classmates.
- Disagree respectfully.
- Respectfully pay attention to classmates.

#### **Please do not:**

- Engage in a simultaneous activity (e.g., using a telephone, reading a book, knitting)
- Interact with persons who are not part of the class
- Leave frequently or not be on camera for extended periods of time
- Have other persons or pets in view of the camera
- Behave in an overtly inattentive manner (looking distracted, not participating)

### **Asynchronous Activities – Discussion Boards and emails**

Our discussion boards are ways for you to share your ideas and learning with your colleagues in this class. We do this as colleagues in learning, and the Discussion Board is meant to be a safe and respectful environment for us to conduct these discussions.

### Some Netiquette Rules:

- Engage in appropriate tone and language with instructors or classmates.
- Disagree respectfully.
- Do not use all CAPITAL LETTERS in emails or discussion board postings. This is considered "shouting" and is seen as impolite or aggressive.
- Do not use more than one punctuation mark, this is also considered aggressive!!!!
- Begin communications with a professional salutation (e.g., *Dr. Name; Ms. Name; Hello Professor Name; Good afternoon Mr. Name*). Starting without a salutation or a simple "Hey" is not appropriate.
- When sending an email, please include a detailed subject line. Additionally, make sure you reference the course number (i.e., ACC 371) in the message and sign the mail with your name.
- Use proper grammar, spelling, punctuation, and capitalization. Text messaging language is not acceptable. You are practicing for your role as a business leader.
- Re-Read, think, and edit your message before you click "Send/Submit/Post.". As a check, consider whether you would be comfortable with your email or post or text being widely distributed on the Internet.

### USC Statement on Academic Conduct and Support Systems

#### Academic Conduct

Students are expected to make themselves aware of and abide by the University community's standards of behavior as articulated in the [Student Conduct Code](#). Plagiarism – presenting some-one else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in SCampus in Part B, Section 11, "Behavior Violating University Standards" <https://policy.usc.edu/scampus-part-b/>. Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on scientific misconduct, <http://policy.usc.edu/scientific-misconduct>.

#### Support Systems

*Counseling and Mental Health – (213) 740-9355 – 24/7 on call*

[studenthealth.usc.edu/counseling](http://studenthealth.usc.edu/counseling)

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

*National Suicide Prevention Lifeline – 1 (800) 273-8255 – 24/7 on call*

[suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

*Relationship and Sexual Violence Prevention and Services (RSVP) – (213) 740-9355(WELL), press "0" after hours – 24/7 on call*

[studenthealth.usc.edu/sexual-assault](http://studenthealth.usc.edu/sexual-assault)

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

*Office of Equity and Diversity (OED) – (213) 740-5086 | Title IX – (213) 821-8298*

[equity.usc.edu](http://equity.usc.edu), [titleix.usc.edu](http://titleix.usc.edu)

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants. The university prohibits discrimination or harassment based on the following protected characteristics: race, color, national origin, ancestry, religion, sex, gender, gender identity, gender expression, sexual orientation, age, physical disability, medical condition, mental disability, marital status, pregnancy, veteran status, genetic information, and any other characteristic which may be specified in applicable laws and governmental regulations. The university also prohibits sexual assault, non-consensual sexual contact, sexual misconduct, intimate partner violence, stalking, malicious dissuasion, retaliation, and violation of interim measures.

*Reporting Incidents of Bias or Harassment – (213) 740-5086 or (213) 821-8298*

[usc-advocate.symplicity.com/care\\_report](http://usc-advocate.symplicity.com/care_report)

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office of Equity and Diversity | Title IX for appropriate investigation, supportive measures, and response.

*The Office of Disability Services and Programs – (213) 740-0776*

[dsp.usc.edu](http://dsp.usc.edu)

Support and accommodations for students with disabilities. Services include assistance in providing readers/note takers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

*Campus Support & Intervention (CSI) - (213) 821-4710*

<https://campussupport.usc.edu/>

A team of professionals here to assist students, faculty, and staff in navigating complex issues. Whether you are here seeking support for yourself or someone else, we are available to help you problem solve, understand options, and connect with resources. Please note that we are not an emergency resource and are not available 24/7.

*Diversity at USC – (213) 740-2101*

[diversity.usc.edu](http://diversity.usc.edu)

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

*USC Emergency – UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call*

[dps.usc.edu](http://dps.usc.edu), [emergency.usc.edu](http://emergency.usc.edu)

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

*USC Department of Public Safety – UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call*

[dps.usc.edu](http://dps.usc.edu)

Non-emergency assistance or information.

### **Statement for Students with Disabilities**

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs ([www.usc.edu/disability](http://www.usc.edu/disability)). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. 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 (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: [ability@usc.edu](mailto:ability@usc.edu).

### **Emergency Preparedness / Course Continuity**

In case of a declared emergency if travel to campus is not feasible, the USC Emergency Information web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (<https://blackboard.usc.edu/webapps/login/>), teleconferencing, and other technologies.

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

**USC Emergency UPC Phone – (213) 740-4321**

**Download LiveSafe Mobile Safety App – <https://dps.usc.edu/services/safety-app/>**

**Sign up for TrojansAlert – <https://member.everbridge.net/index/892807736725448#/login>**

### Schedule of Classes

Session	Date	Topic	Session Objectives	Reading	Preparation	Deliverable
1	1/19	Course Kick-off	Describe course objectives, format and expectations. Conduct interviews to begin identifying prospective team members.		Bring "A" Game	
2	1/21	Information System Fundamentals	Develop a course mission statement that describes: <ul style="list-style-type: none"> <li>- What an Information System is</li> <li>- Who uses it</li> <li>- Why they use it</li> <li>- How accounting systems are unique</li> </ul>	Ch1	P1.3 Parts a-d	
3	1/26	Enterprise System (ERP) Components	Identify ERP system components and describe how each component supports organizational strategy, tactics and operations.	Ch2	P2.7 Bullet points only for: Revenue and Expenditure Cycles	Industry Proposal Emails by EOD ( <i>i.e., End-of-Day</i> )
4	1/28	Analysis & Design Overview / Project Planning	Describe project management best practices and system change controls by leveraging the System Development Life Cycle (SDLC) for project planning and IT General Controls (ITGCs); execute a project plan in MS Project and related budget in Excel.	Ch22	P22.7	Initial Team Roster & Client Selection
5	2/2	Leading Practices I – Procure-to-Pay (P2P)	Identify and explain leading practices for procure-to-pay ( <i>i.e., Expenditure Cycle</i> ) processes in modern world class organizations.	Ch15	P15.1	Semester Project Plan
6	2/4	Leading Practices II – Order-to-Cash (O2C)	Identify and explain leading practices for order-to-cash ( <i>i.e., Revenue Cycle</i> ) processes in modern world class organizations.	Ch14	P14.2	<b>Technical Presentation</b> Robotic Process Automation
7	2/9	Data Analysis I – P2P	Describe and execute methodologies for analyzing / documenting the future state conceptual capture, storage, and analyzing of data for the P2P function.	Ch3 P69-73	P3.6 Part a	Use Case Identification ( <i>P2P &amp; O2C Use Cases</i> )
8	2/11	Data Analysis II – O2C	Describe and execute methodologies for analyzing / documenting the future state conceptual capture, storage, and analyzing of data for the O2C function.		P3.7 Part a	<b>Technical Presentation</b> Process Mining & Analytics
9	2/16	Use Case Preparation / Team Work Day	Work with your project team to develop / update draft Data Flow Diagrams for your client's key use cases.			
10	2/18 & Friday 2/19	Use Cases Documentation Review	Arrange, plan and facilitate a professional meeting with the professor to quickly review the Use Cases your team has developed for your client related to the P2P (2 use cases) and O2C (2 use cases) processes.		Finalize Use Case Write-ups	<b>Status Report 1 &amp; Data Analysis Documentation</b> ( <i>Context &amp; Level 0 DFDs</i> )
<b>11</b>	<b>2/23</b>		<b>Quiz I</b>			
12	2/25	Process Design I – P2P	Identify and describe business transformation opportunities and execute methodologies for designing / documenting the detailed future state capturing, storing, transforming, transmitting, analyzing, and reporting of data for the P2P function.	Ch3 P60-69	P15.11 Part b	
13	3/2	Process Design II – O2C	Identify and describe business transformation opportunities and execute methodologies for designing / documenting the detailed future state capturing, storing, transforming, transmitting, analyzing, and reporting of data for the O2C function.		P14.8 Part b	Data Flow Level 1s ( <i>P2P &amp; O2C</i> )
14	3/4	Process Design III – Record to Report (R2R)	Identify and describe business transformation opportunities and execute methodologies for designing / documenting the detailed future state capturing, storing, transforming, transmitting, analyzing, and reporting of data for the R2R function.	Ch18	P18.3	<b>Technical Presentation</b> Machine Learning
15	3/9	Data Design I – Modeling	Develop and document an integrated data model to support the data storage and data analysis requirements documented as part of the P2P and O2C solution design developed for your client. As part of the exercise, you will be required to document a leading practices Financial Data Model defining the organizational structure and Chart of Accounts (COA) for your client.	Ch19	19.9	
16	3/11	Data Design II – Detailed Inventory	Execute a prototype database in MS Access that supports the data integrated model developed for your client's P2P and O2C solution.	Ch4 & Appendix	P4.3 Parts a-c	<b>Technical Presentation</b> Blockchain

17	3/16 & Friday 3/19	Functional Design Documentation Review	Arrange, plan and facilitate a professional meeting with the professor to quickly review your data flows and business process designs for your client related to the P2P and O2C processes.		Project Status Report	<b>Status Report 2 &amp; Solution Design Documentation</b> (P2P and O2C Process Maps & Integrated Data Model)
<b>18</b>	<b>3/18</b>		<b>Quiz II</b>			
	3/19	Salesforce.com Site Visit	Virtual site visit at Salesforce.com			<b>9 to 11:30am</b>
19	3/25	Data Design III – Forms & Reports	Create data capture forms to support the MS Access prototype database you are developing and the related management reports required to support the analytical analysis requirements identified as part of the future state P2P and O2C solution designs.	Ch13 Ch20	P13.7 P20.9	
20	3/30	Data Analytics I – Data Quality	Leverage ACL to import, transform, and evaluate the data quality of P2P and O2C data provided. Key areas of interest are measures (i.e., KPIs) of data anomalies and completeness.	Ch5 Ch6	P5.2	
21	4/1	Data Analytics II – Controls	Review P2P and O2C solution designs and data quality findings to identify key risks associated with the designed future state business processes. Document these findings and mitigation recommendations in a leading practice Risk and Control Matrix for P2P and O2C separately.	Ch10 P309-322	P10.8	
22	4/6	Data Analytics III – Information Security & Master Data Management	Review P2P and O2C RCMs to identify and document security requirements for IT application controls (ITACs) by producing security matrices for both the P2P and O2C processes. In addition, execute data quality input controls (i.e., integrity and formatting) within the MS Access prototype to improve master data across the integrated data model.	Ch11 Ch12	P11.1	<b>Technical Presentation</b> Advanced Data Analytics  ACL – Data Quality Analytics (P2P & O2C)
23	4/8	Data Analytics IV – KPIs & Visualization	Leverage Tableau to transform and load clean P2P and O2C data into Business Intelligence engine and develop and execute KPIs to support management evaluation of business performance and executive decision making.	Ch7	P7.4	RCMs (P2P & O2C)
24	4/13	IT Governance - Capability, Maturity & Compliance	Describe ITSM and related audit objectives and behaviors related to internal controls and operations and introduce the role of SOX in the preparation and certification of public financial statements.	Ch10 P296-308	Chapter Quiz Answers	<b>Technical Presentation</b> Cybersecurity & Privacy  Sensitive Access / Security Matrix (P2P & O2C)
25	4/15 & Friday 4/16	Technical Design Documentation Review	Arrange, plan and facilitate a professional meeting with the professor to quickly review your COA design, data model, system prototype, and RCMs for your client related to the P2P and O2C processes.		Technical Solution Design	<b>Status Report 3 &amp; Technical Design Documentation</b> (MS Access Database, Data Quality KPIs, Management Dashboard)
26	4/20 & Friday 4/23	Technical Design Documentation Review	Arrange, plan and facilitate a professional meeting with the professor to quickly review your COA design, data model, system prototype, and RCMs for your client related to the P2P and O2C processes.		Technical Solution Design	<b>Status Report 3 &amp; Technical Design Documentation</b> (MS Access Database, Data Quality KPIs, Management Dashboard)
27	4/27	Project Presentations	Develop a short (i.e., 12 minute) client focused / executive level presentation that includes, at high-level, the following: - Executive summary of your project background and overall results - Review of your leading practice based data flows - Explanation of your proposed P2P and O2C future state business processes - Integrated data model and data quality controls - Example data quality analytical review results - Example proposed KPIs and supporting data analytics Recommended project roadmap and next steps		<b>Project Presentation</b>	

28	4/29		Quiz III		Project Documentation uploaded to Blackboard by 9 pm Pacific Time
Final	5/6 By 10am		Provide a management memo, prototype acceptance memo, and detailed review comments focusing on actionable recommendations for the project reviewed.		Project Review & Evaluated Materials uploaded to Blackboard by 10 am Pacific Time

## Deliverable Descriptions

**Industry Proposal Email** is a one paragraph email about the industry you or your team want to work on for the semester. It should: 1) clearly identify one of the focus industries: financial services, healthcare, or product / service distribution; and 2) explain why you are interested in the industry. Hint, the idea here is to pick an industry you are interested in and find out something about how technology is used to help organizations in that industry. A significant goal of this class is to help you obtain knowledge you can leverage throughout the recruiting process and your early career from both an industry and solution alignment perspective.

The “best” proposal emails received by the client (*i.e., professor*) will be given first choice of industry for the semester team projects.

**Project Deliverables** will be developed throughout the semester and incorporated into the “Project Presentation & Documentation” final deliverable. The individual components include the following:

- Title Page
- Executive Summary
- Project / Project Team Introduction
- Business Issues / Opportunities / Directives Addressed
- Semester Project Plan and Budget
- Copy of all Status Reports for the semester
- Documented Use Cases – Organization (2 for Procure-to-Pay, 2 for Order-to-Cash)
- 1 Context Data Flow – Organization
- 1 Level 0 Data Flow – Organization
- 2 Level 1 Data Flows – P2P (one for each P2P use case)
- 2 Level 1 Data Flow – O2C (one for each O2C use case)
- 2 Business Process Diagram – P2P (one for each use case)
- 2 Business Process Diagram – O2C (one for each use case)
- 1 Integrated Data Model – Organization
- 1 Financial Data Model with Organization Structure / Chart of Accounts – Organization
- 1 System Prototype / Data Inventory (developed in MS Access) – Coverage should include 1 P2P and 1 O2C use case (must match Integrated Data Model)
- 5 KPIs - Data Quality Analytics (developed in ACL) – Organization
- 2 Risk and Control Matrix (RCM) – P2P (one for each P2P BPM)
- 2 Risk and Control Matrix (RCM) – O2C (one for each O2C BPM)
- 1 Sensitive Access / Security Matrix – P2P (covering all P2P BPMs)
- 1 Sensitive Access / Security Matrix – O2C (covering all O2C BPMs)
- 5 KPIs - Data Analytics Dashboard (developed in Tableau) – Organization

**Technical Presentation** is a cross-team (*i.e., each project team is expected to provide at least one person to support the development and delivery of the presentation*) deliverable covering a technical topic CFO’s have identified as important to their organizations success over the next five years. The topics and delivery dates are as follows:

Robotic Process Automation (Transformation)	(February 4 <sup>th</sup> )
Process Mining & Analytics (Operational Improvement)	(February 11 <sup>th</sup> )
Machine Learning (Artificial Intelligence and Strategy)	(March 4 <sup>th</sup> )
Blockchain (Data Storage and Quality)	(March 11 <sup>th</sup> )
Advanced Data Analytics (Data Analytics)	(April 6 <sup>th</sup> )
Cybersecurity & Privacy (Data Security and Privacy)	(April 13 <sup>th</sup> )

The presentation should be fifteen minutes with an opportunity for audience questions at the end. It should include: a business / management oriented definition of what it is; a working technically ordinated description of how it functions (examples are extremely useful and will improve the overall grade); the business objectives behind its importance; and a minimum of three specific business use cases that demonstrate its advantages / positive impacts for an organization. In addition, it will be helpful from a management perspective if you can provide estimates for how long it typically takes organizations to implement the technology; and, how much the technology typically costs to adopt.

Once complete, please email a copy of the presentation and 3 suggested multiple choice questions (leveraging 5 possible answers each) to the professor. Before creating your questions, please review

[http://thelearningcoach.com/elearning\\_design/rules-for-multiple-choice-questions/](http://thelearningcoach.com/elearning_design/rules-for-multiple-choice-questions/)

for some helpful tips on designing multiple choice questions.

Points will be earned by delivering: a thought-provoking professional introduction, well-organized material, informative and appropriate coverage of the topic (*e.g., the minimal coverage indicated above is expected for an average grade*), appealing visuals, relevant and impactful use cases, an interesting and involving question and answer session, high-quality multiple choice questions.

**Project Presentation & Documentation** starts with a short Project Presentation that provides the class with an overview of your project background, objectives, key deliverables, overall results, and recommendations. The Project Documentation includes all client ready documentation related to the “Project 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 “Project Deliverables” above, you will provide supplementary narratives for each deliverable that both explain the choices you made impacting that specific deliverable and 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.

**Peer Project Review** is the final exam. You will be required to thoroughly evaluate another team’s project and provide a professional set of actionable review notes and executive report / memo. In addition to normal criteria related to professional reports (*e.g., grammar, spelling, formatting, consistency*), the peer review will be evaluated on your ability to: identify general errors in the report (*e.g., mislabeled attributes, missing items*), confirm the completeness of the report (*e.g., are all areas included and do they meet class standards*); evaluate the operational and strategic recommendations made to the client (*e.g., effectiveness, feasibility*); evaluate the project team’s understanding of the business and industry (*e.g., solution design applicability*); and provide an overall opinion regarding the quality of the project.



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

*ACCT 370, 371, 372, 373, 374, 377, 416, 418x, 420, 430, 462, 470, 472, 473, 474, 478*

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, 371, 372, 373, 374, 377, 416, 418x, 420, 430, 462, 470, 472, 473, 474, 478*

**G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES**

The following are grade point average prerequisites for any undergraduate student enrolled in any accounting course. Individual instructors may not waive these standards: (1) an average grade of B or better in BUAD 285ab or BUAD 286ab or BUAD 280/281 with neither grade lower than a B-; or (2) if applicable, transfer students are required to meet an average grade of B in the two transferred accounting courses and BUAD 305x (with neither grade lower than a B-).

In meeting the B (3.0) average required for admission to the Leventhal School of Accounting, only one of the courses may be repeated. If the repeated course grade is higher, that grade will be considered in determining whether the student meets the B average for admission, and the original course grade will be disregarded by the Leventhal School. See Repeated Course Work at USC, USC Catalogue, for further restrictions on including grades in repeated classes in the overall grade point average computation.

In computing grade point average prerequisites, BUAD 285ab or BUAD 286ab or BUAD 280/281, BUAD 302T and BUAD 305x will be 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. **Exception:** transfer students taking BUAD 305x and seeking admission to the School of Accounting.

When a student's cumulative accounting grade point average falls below 2.7, the student is placed on probation. If a student on probation does not regain a minimum accounting cumulative GPA of 2.7 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 2.7 cumulative accounting grade point average to graduate with a Bachelor of Science in Accounting degree.

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

*ACCT 370, 371, 372, 373, 374, 377, 416, 418x, 420, 430, 462, 470, 472, 473, 474, 478*

**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 Office of Student Judicial Affairs and Community Standards. Students are responsible for reading and understanding the Student Conduct Code and Policies. Students who are found to have violated the Code and Policies will be subject to disciplinary action as described in the USC Judicial process. For more specific information, please refer to

<https://sjacs.usc.edu/students/scampus/>.

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 2021**

First Day of Class	Friday, January 15
Accounting Orientation	Friday, January 15 ( <i>ACCT 370 Lab Time, 12 pm</i> )
Martin Luther King Holiday	Monday, January 18
Last Day to Add or Drop without a "W"	Friday, February 5
President's Day Holiday	Monday, February 15
Meet the Firms	Friday, February 19
Last Day to change P/NP to letter grade	Friday, March 5
USC Spring Wellness Days	Friday, March 12; Tuesday, March 23; Wednesday, April 7; Thursday, April 22; Friday, April 30
Last Day to Drop with a "W"	Friday, April 30
Last Class Meeting	Friday, April 30
Study Days	Saturday, May 1 – Tuesday, May 4
Final Examinations	Wednesday, May 5 – Wednesday, May 12
Commencement	Friday, May 14, 2021