

ACCT 371 – Introduction to Accounting Systems

Syllabus – Fall 2023 – Section # 14040D Lecture (4 Units)

Mon/Wed – 12.00-1.50 PM – Location ACC 201

Selected Fri – 10.00 – 11.50 AM Section # 14044R Discussion – Location virtual (Zoom)

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Office: ACC 115

Office Phone: 213.821.4623

Email: simona@marshall.usc.edu (*preferred method of contact*)

Office Hours:

- In person (office ACC 115): Monday and Wednesday 11 AM – noon and by appointment
- Virtual (Zoom): Friday 12- 1 PM <https://uscmarshall.zoom.us/my/drsimon>

Course Description

Welcome to Introduction to Accounting Systems! This course provides undergraduate accounting students with an understanding of technology and controls needed to capture data used by professionals in financial and managerial accounting, auditing and taxation.

Accounting systems stand at the crossroads of two disciplines: “accounting” and “information systems.” As a result, the study of accounting information systems (AIS) is often viewed as the study of computerized accounting systems. In other words, if accounting is the language of business, then AIS is the intelligence (information providing process) of that language.

To gain a deeper understanding of the importance of AIS the course is divided into three areas of focus: (1) accounting information systems concepts and common business processes organizations perform during their operating cycles; (2) data analysis to support management decision making and external reporting; and (3) the importance of ethics, internal control and information security to ensure corporate governance.

We first focus on gaining an understanding of how to document and model common business processes. As you learn the general business processes, we will overlay the concept of internal controls into these processes, so you understand the controls necessary to maintain an appropriately designed and effectively operated business process. We will close this focus area with significant discussions on methods to document these business processes (e.g. Microsoft Visio) so the students can effectively communicate the business processes being reviewed and can identify and communicate potential control weaknesses.

Once students understand the business processes and necessary controls, we will enter the second focus area which will be understanding the information technology that is used to support these processes. Students will learn how organizations create, process, store, secure, analyze, and report information using Enterprise Resource Planning Systems. This learning will include industry leading tools such as spreadsheet modelling (Microsoft Excel), database tools (Microsoft Access and SQL), data analysis tools and data visualization tools (Tableau). We will close this focus area with significant discussion on interpreting accounting data analysis results.

Finally, the course will discuss information technology controls. As AIS grow more complex to meet our increased need for information, companies face the growing risk that their systems may be compromised. You will gain an awareness of common issues associated with cybersecurity, data ownership and data ethical issues.

Learning Objectives

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

- Define an AIS system and explain how AIS assists a firm in its internal and external business processes. (*Leventhal Learning Goal(s) 1,5, 6*)
- Describe the data processing cycle used to process transactions, including how data is input, stored, and processed and how information is output. (*Leventhal Learning Goal(s) 1,2, 6*)
- Prepare and use business process models to understand, evaluate, and document information systems. (*Leventhal Learning Goal(s) 1,5, 6*)
- Discuss how organizations use enterprise resource planning (ERP) systems to process transactions and provide information. (*Leventhal Learning Goal(s) 1,2,5,6*)
- Describe what a relational database is, how it organizes data, and how to create a set of well-structured relational database tables. Query a relational database using visual methods as well as using structured query language. (*Leventhal Learning Goal(s) 1,2, 6*)
- Explain basic control concepts, discuss why computer control and security are important, and argue how organizations can, and should, monitor the effectiveness of their security solutions (*Leventhal Learning Goal(s) 3,4,5*)
- Demonstrate awareness of data ethics issues, and summarize and communicate potential risks and suggested controls in a professional manner (*Leventhal Learning Goal(s) 3,4*)
- Demonstrate ability to communicate accounting data analysis results and select the correct type of visualization format for visualizing data. (*Leventhal Learning Goal(s) 1,2,4,6*)
- Create no-code data workflows to work with big data and use generative AI tools to create your own coding steps. (*Leventhal Learning Goal(s) 1,2, 6*)
- Demonstrate knowledge of, and the essential ability to respond to change in, the world of digital tools and technologies. (*Leventhal Learning Goal(s) 2,4,5,6*)

See Appendix 1 for a full description of the Leventhal School of Accounting Learning Objectives.

Required Materials

The following books and support materials are available in the USC bookstore (USCtext.com) and online:

- Richardson, V.J., C.J. Chang, and R. Smith (2021) *Accounting Information Systems*. 3rd Edition. McGraw-Hill.
 - You can purchase the book at the [USC Bookstore](#). I would **recommend the eBook rental** version. Physical rental is \$70.01 and ebook rental is \$65.75 (180 days)
 - We will NOT use the McGraw Hill Connect online resource tool. You DO NOT need to buy it/ get access to it.
- Course Reader.
 - I will provide information in our first session on how to obtain the course reader.

Course Notes:

This course will use technology extensively. There will be some class sessions that require students to bring personal computers for use in the class as we learn various technology tools. Students are responsible for ensuring they have the necessary computer equipment and reliable internet access. They are invited to explore what lab or loaner options exist. Contact the Marshall HelpDesk (213-740-3000 or HelpDesk@marshall.usc.edu) if you need assistance.

Prerequisites and/or 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.

Classroom Policies

1. This is a residential class and in-person attendance is expected. Unless students provide an accommodation letter from USC OSAS requiring remote attendance, there is no option to attend class online.
2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.
3. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss what accommodations will be made to allow for the make-up of missed class work and missed in-class participation. Students will not be penalized for not attending class in person under these circumstances.

Grading Policies:

Your grade in this class will be determined by your relative performance on a mid-term and final exam, homework, project, presentation and class participation. The total class score will be weighted as follows:

GRADED ELEMENTS	Possible Points	% of Grade
<i>EXAMS (individual)</i>		
Mid-Term Exam (Wednesday 10/11 class time)	300	30%
Final Exam (Wednesday 12/13 – 8-10 AM)	350	35%
<i>PROJECT (individual)</i>	200 (total)	20% (total)
Step 1 Ask the question (due 10/4 before class)	- 60	- 6%
Step 2 Analyze the data (due 11/15)	- 70	- 7%
Step 3 Share the story (due 11/29)	- 70	- 7%
<i>GROUP CASE PRESENTATION</i>	100	10%
<i>PARTICIPATION</i>	50	5%
TOTAL	1000	100%

Final grades represent how you perform in the class relative to other students. The average grade for this class is expected to average about 3.3 on a 4-point scale (i.e., B+). 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. Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible).
2. The overall average percentage score for the course.
3. Your ranking amid all students in in the same course(s) taught by your instructor during the semester

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. **I am here to help you be successful.**

Make-up Work and Extra Credit

Make-up work, make-up tests and extra credit are not offered to students and are not available in this class, except for the following reasons (“**Allowed Exception**”):

1. There is a religious observance conflict,
2. If a student is ill and cannot attend class or perform an assignment, documentation may be requested.
3. An emergency arises. An “emergency” is defined as a serious, or an unforeseen situation, that is beyond the student’s control.
4. Students who join the course after it has started will have an opportunity to make-up work, if they make a written request to the professor for make-up work within 3 days of joining the class

Withdraws and Incomplete Grades

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 (650 points or 65% or the total)

There is one scheduled midterm exam which is worth 300 points 30% of the total available points. The midterm will be held on October 11th, 2023 **during normal class time**. The midterm exam may cover any topic that was discussed during lecture, is depicted in the lecture slides, is a concept in the textbook or other advanced preparation materials.

The **Final Examination** is comprehensive and cumulative, and is worth 350 points, 35% of the total available points. The final exam will be held on Wednesday, December 13th, 2023, from 8 am to 10 am US Pacific time, the location will be determined and communicated at a later date. Final exam scores are final when posted to Blackboard

Exams may include: multiple-choice questions, short answer questions, problems, and exercises, and other appropriate questions designed to measure the learning progress and mastery of the subject matter

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 homework problems and 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.

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.

Project (200 points or 20% of the total)

To ensure your accounting systems knowledge is comprehensive, the class structured around a integrated individual project. In this project, you’ll practice your data analysis skills as you progress through the Data Analytics Workflow to dissect a business problem. You’ll use a Business process model software, Excel, Access and Tableau for the entire project. The project is divided into three parts. The due dates for each part of the project are listed on the Course Calendar. You will submit your project via Blackboard. The deliverables for your project are as follows. More detailed instructions will be provided in class.

	Deliverables
Step 1: Ask the question: (due on 10/4)	An Excel showing in separate sheets: (i) Business Process Modelling using Visio, (ii) UML Class diagram using Access, and (iii) Data Quality Assessment using the KPMG framework, and (iv) an Alteryx workflow on how to “ETL” the data.
Step 2: Analyze the data: (due on 11/15)	An Excel file showing in separate sheets: (i) Data Exploration and Modeling using Excel, (ii) a Tableau dashboard demonstrating various visualizations to support your analysis, (iii) an Alteryx workflow on how to analyze the data, and (iv) an AI analysis of the data.
Step 3: Share the story (due on 12/1)	A PPT slide deck that interprets & shares three of your findings with stakeholders

Participation

In-class participation is 5 % of the total grade and evaluated based on your level of involvement **in class discussions and in-class participation.**

Discussion Boards

Our discussion boards are ways for you to share your ideas and learning with your colleagues in this class. Several Discussion Board assignments posted to Blackboard will be used to engage students in social learning. These assignments provide opportunities for students to post thoughtful reflections on assigned topics or questions. Discussion Board assignments evidencing thoughtful reflections, fulfilling all of the stated

requirements, and submitted on time will receive the full two points. **You are expected to post your response to the Discussion Forum during the class.** A Discussion Board assignment fulfilling most, but not all, of the stated requirements and/or posted after the deadline but before the start of the next class session will receive a reduction of one point. A Discussion Board assignment not fulfilling most of the stated requirements and/or posted after the start of the next class session will receive no points.

Participation

One of the primary goals of this course is to help you develop the ability both to clarify your own position on a an issue and to be able to articulate and defend it clearly. Sharing your perceptions and ideas with others is crucial for learning and for understanding how the diverse opinions that you are likely to encounter in an organization are debated. You will find yourself presenting and testing new ideas that are not wholly formulated and assisting others in shaping their ideas as well. You should be prepared to take some risks and be supportive of the efforts of others.

Effective class participation consists of analyzing, commenting, questioning, discussing, and building on others' contributions; it is not repeating facts or monopolizing class time. The ability to present one's ideas concisely and persuasively and to respond effectively to the ideas of others is a key business skill. One of the goals of this course is to help you sharpen that ability.

- **Outstanding Contribution:** Your contributions reflect considerable preparation; they are substantive and supported by evidence from the case, readings, and logic. Your comments or questions create a springboard for discussion by making a critical insight. You synthesize and build upon what has already been said in the discussion. The class learns from you when you speak; in your absence, the discussions would suffer.
- **Good Contribution.** You come prepared with substantiated comments. You demonstrate good insight and clear thinking. You are able to make some connection to what has been said in prior discussion. The class notices when you're not part of the discussion.
- **Minimal Contribution.** You participate but are unprepared. You rarely offer interesting insights into the discussion. It appears that you are not listening to what others are saying during discussion.
- **No Contribution.** You say little or nothing in class. If you were not in the class, the discussion would not suffer.

Open expression and respect for all

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one’s beliefs. In this course we will support the values articulated in the USC Marshall “[Open Expression Statement](#).”

Group Presentation

In a team of five students, you will prepare a 15-minute presentation on a case study we will cover in class. There are six cases to choose from. Each presentation needs to include: (i) an overview of the company, (ii) an explanation of the business situation, (iii) a summary of the questions we need to address, (iv) a description of the technology we need to use to answer the question and (v) a breakdown of the solution steps we should take. **I expect each team to lead the in-class discussion as we solve the case you presented on!**

Date	Topic
9/6	BW Fishing
9/13	ESG Carbon
9/20	Oh Canada
10/18	Tax Techno
10/25	Missing 4
11/1	Liberty Data

Collaboration policy (for non- exam assignments).

Students are permitted and encouraged to discuss with others their ideas for completing assignments (e.g. homework and project); however, once a student begins writing the deliverable, all work must be individual and independent. Students may not seek help from anyone outside the class, including but not limited

to former students of this course, friends and family, tutors, and online forums. Students may consult course materials and web resources. Students may not post anything related to the assignments online. Failure to abide by the above guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. Please see the “Academic Integrity and Conduct” section below for further details. For more information about unauthorized collaboration, visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html.

Assignment Submission Policy:

Assignments must be turned in on the due date/time electronically via Blackboard and Connect. Any assignment turned in late, even if by only a few minutes, will receive a grade deduction (for example, if your work is a B+ grade, you will be given a C+ grade). If your internet breaks down on the due date, you must deliver a hard copy at the beginning of class on that day. If you are unable to attend class on that day, make arrangements for it to be delivered to the classroom or to my box by the start of class. Late or not, however, you must complete all required assignments to pass this course.

Evaluation of Your Work:

You may regard each of your submissions as an “exam” in which you apply what you’ve learned according to the assignment. I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively as I can. If you feel that an error has occurred in the grading of any assignment, you may, within one week of the date the assignment is returned to you, write me a memo in which you request that I re-evaluate the assignment. Attach the original assignment to the memo and explain fully and carefully why you think the assignment should be re-graded. Be aware that the re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

COURSE CALENDAR

Week	Dates	Focus	Main Topic	Sub-topic	Readings	Group Present	Project	Lab
1	21-Aug 23-Aug	Foundations of AIS	AIS an overview	Course Introduction Information Game	Ch. 1 Book & Reader			NO
2	28-Aug 30-Aug		System Documentation	Business Process Modelling Visio	Ch. 2 Book & Reader			NO
3	4-Sep 6-Sep		LaborDay Process Mining	No class Celonis	Ch. 2 Book & Reader	T1: BW Fishing		9/8 @ 10 AM
4	9/11 <i>online</i> 13-Sep		Data Modelling	UML Class Diagram Alteryx	Ch. 3 Book & Reader	T2: ESG Carbon		9/15 @ 10 AM
5	18-Sep 20-Sep		Enterprise Resource Planning Systems	Relational Database SAS Studio	Ch. 4 Book & Reader	T3: Oh Canada		NO
6	25-Sep 27-Sep		Advanced Database Concepts	Data Manipulation with Queries	Ch. 4 Book & Reader			NO
7	2-Oct 4-Oct		Analytics Mindset Capstone 1	Fairview Case 1 and 2	Case		Step 1	10/6 @ 10 AM
8	9-Oct 11-Oct		Review MIDTERM	Fall Recess 10/12-13				
9	16-Oct 18-Oct	Data Analytics and Data Controls	Data Analytics: Tools and Practice Part 1	Data Manipulation with Alteryx	Ch. 10 Book & Reader	T4: Tax Techno		10/20 @ 10 AM
10	23-Oct 25-Oct		Data Analytics: Tools and Practice Part 2	Data Visualization with Tableau and Power BI	Ch. 11 Book & Reader	T5: Missing 4		NO
11	30-Oct 1-Nov		Data Analytics: Tools and Practice Part 3	Data Analysis with Alteryx and Python	Course Reader	T6: Liberty Data		NO
12	6-Nov 8-Nov		Data Analytics: Tools and Practice Part 4	Data Analysis with Github Copilot	Course Reader			NO
13	13-Nov 15-Nov		Analytics Mindset Capstone 2	Fairview Case 3 and 4	Case		Step 2	NO
14	20-Nov 22-Nov		AIS and Internal Controls Thanksgiving	Control/Governance Framework	Ch. 13 Book & Reader			NO
15	27-Nov 29-Nov		Emerging Technologies Review	Blockchain and Generative AI	Ch. 12 Book & Reader		Step 3	12/1 @ 10 AM
16			Study Days 12/2 - 12/5					
17	13-Dec		FINAL EXAM (8 AM -10 AM)					

Changes to the syllabus. The faculty reserves the right to make changes to the course syllabus and course calendar. In the event that changes become necessary, students will be notified through Blackboard email and announcement. Please note: The date/time of the Final Exam is determined by the University. For the date and time of the final for this class, consult the [USC Finals Exam Schedule](#).

ADDITIONAL INFORMATION

Add/Drop Process (see Appendix II for exact dates)

Adding the course: Most Marshall classes are open enrollment (R-clearance) through the Add deadline. If there is an open seat, you can add the class using Web Registration. If the class is full, you will need to continue checking Web Registration or the *Schedule of Classes* (classes.usc.edu) to see if a space becomes available. 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 Marshall undergraduate courses, and professors cannot add students or increase the course capacity. If all sections of the course are full, you can add your name to an interest list by contacting the Office of Undergraduate Advising & Student Affairs; if new seats or sections are added, students on the interest list will be notified.

Students who add the course after the beginning of the semester will have **3 days** to contact the professor by email and request alternative assignments under an **Approved Exception** for work that has a deadline prior to the student joining the class. There will be no opportunity for alternative assignments or make-up work if the student does not contact the professor within the 3-day period. Furthermore, students are responsible for all work due after the date and time that they add the course.

Dropping the course: Students who do not attend the first two class sessions may be dropped from the course. The last day to add the class or withdraw without receiving a “W” (and receive a refund) is **September 8th 2023**. The last day to drop with a mark of a “W” (no refund) is *November 10th, 2023*.

Excessive absences: If you a student has significant unexcused absences prior to *October 7th, 2022* (the last day to withdraw from a course with a grade of “W”), I may ask you to withdraw from the class by that date.

Retention of Graded Coursework

Final exams and all other graded work which affected the course grade will be retained for one year after the end of the course **if** the graded work has not been returned to the student. If I returned a graded paper to you, it is your responsibility to file it.

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the respective professor and/or staff. Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices (cell phones, tablets, other texting devices, laptops) must be completely turned off during class time. Upon request, you must comply and put your device on the table in off mode and FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom. Videotaping faculty lectures is not permitted due to copyright infringement regulations. Audiotaping may be permitted if approved by the professor. 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.

Use of Recordings

Pursuant to the USC Student Handbook (www.usc.edu/scampus, Part B, 11.12), students may not record a university class without the express permission of the instructor and announcement to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without

the express permission of the instructor for purposes other than personal or class-related group study by individuals registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class.

Open Expression and Respect for All

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "[Open Expression Statement](https://www.marshall.usc.edu/about/open-expression-statement)" (<https://www.marshall.usc.edu/about/open-expression-statement>).

Statement on Academic Conduct and Support Systems

Academic Integrity

The University of Southern California is a learning community committed to developing successful scholars and researchers dedicated to the pursuit of knowledge and the dissemination of ideas. Academic misconduct, which includes any act of dishonesty in the production or submission of academic work, compromises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in opposition to the university's mission to research, educate, and contribute productively to our community and the world.

All students are expected to submit assignments that represent their own original work, and that have been prepared specifically for the course or section for which they have been submitted. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s).

Other violations of academic integrity include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), collusion, knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

The impact of academic dishonesty is far-reaching and is considered a serious offense against the university. All incidences of academic misconduct will be reported to the Office of Academic Integrity and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

For more information about academic integrity see the [student handbook](#) or the [Office of Academic Integrity's website](#), and university policies on [Research and Scholarship Misconduct](#). Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment, or what information requires citation and/or attribution.

Policy for the use of AI Generators in this course

I encourage you to use artificial intelligence (AI)-powered programs to help you with **assignments that indicate the permitted use of AI**. You should also be aware that AI text generation tools may present incorrect information, biased responses, and incomplete analyses; thus they are not yet prepared to produce text that meets the standards of this course. To adhere to our university values, [you must cite any AI-generated material](#) (e.g., text, images, etc.) included or referenced in your work and provide the prompts used to generate the content. Using an AI tool to generate content without proper attribution will be treated as plagiarism and reported to the Office of Academic Integrity. Please review the instructions in each assignment for more details on how and when to use AI Generators for your submissions.

Students and Disability Accommodations:

USC welcomes students with disabilities into all of the University's educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations

for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at osas.usc.edu. You may contact OSAS at (213) 740-0776 or via email at osas-frontdesk@usc.edu.

Support Systems:

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

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 Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call
studenthealth.usc.edu/sexual-assault

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

Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - (213) 740-5086
eotix.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.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298
usc-advocate.symplicity.com/care_report

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

The Office of Student Accessibility Services (OSAS) - (213) 740-0776
osas.usc.edu

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

USC Campus Support and Intervention - (213) 821-4710
campussupport.usc.edu

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity, Equity and Inclusion - (213) 740-2101
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, 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

Non-emergency assistance or information.

Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)

ombuds.usc.edu

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

Occupational Therapy Faculty Practice - (323) 442-3340 or otfp@med.usc.edu

chan.usc.edu/otfp

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

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 (blackboard.usc.edu), 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>

Appendix I



Undergraduate Accounting Program Student Learning Objectives (last updated 6/13/19)

OB-JEC-TIVE 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.
OB-JEC-TIVE 2	Research, Analysis and 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.
OB-JEC-TIVE 3	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
OB-JEC-TIVE 4	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
OB-JEC-TIVE 5	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
OB-JEC-TIVE 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.

Appendix II

USC Leventhal School of Accounting	
Important Dates	
Fall 2023	
First Day of Class	Monday, August 21
Accounting Orientation – ACCT-370 - 10:00am - 11:50am	Friday, August 25
Labor Day Holiday	Monday, September 4
Meet the Firms - 6:00pm - 8:00pm - Ronald Tutor Campus Center	Tuesday, September 12
Fall Recess	Thursday-Friday, October 12-13
Last Class Meeting for Regular (001) and 442 sessions	Friday, December 1
Study Days	Saturday- Tuesday, Dec 2-5
Final Exams for Regular (001) and 442 sessions	Wednesday-Wednesday, Dec 6-13
First-Half Session Dates (Session 431), August 21-October 14	
First Day of Classes for first half ACCT courses	Monday, August 21
Last Day to Add or Drop first half ACCT courses w/out a “W” and receive a refund	Thursday, August 31
Last day to withdraw without a “W” on transcript or change pass/no pass to letter grade:	Thursday, September 14
Last Day to Drop first half ACCT courses with a "W"	Wednesday, October 4
Final Exams for first half ACCT courses	October 9-13
Second-Half Session Dates (Session 442), October 16- Dec. 13	
First Day of Classes for second half ACCT courses	Monday, October 16
Last Day to Add or Drop second half ACCT courses w/out a “W” and receive a refund	Wednesday, October 25
Last day to withdraw without a “W” on transcript or change pass/no pass to letter grade:	Monday, November 6
Last Day to Drop ACCT courses with a “W”	Tuesday, November 23
Regular Session Dates (Session 001), August 21- December 13	
First Day of Classes	Monday, August 21
Last Day to Add or Drop w/out a “W” and receive a refund	Friday, September 8
Last day to withdraw without a “W” on transcript or change pass/no pass to letter grade:	Friday, October 6
Last Day to Drop with a "W"	Friday, November 10