

ACCT 371 – Introduction to Accounting Systems (4.0 units)

Syllabus – Spring 2025 (subject to change)

Section # 14040D Tue/Thu – 10.00-11.50 AM (ACC 303)

Section # 14041D Tue/Thu – 12.00-1.50 PM (JFF 233)

Lab/Discussion (Section # 14044R) - selected Fri – 9.00 – 9.50 AM (virtual)

Professor: Dr. Andreas Simon

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Office Hours: In person (office ACC 115): Tuesday and Thursday 9 - 10 AM and by appointment.

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 (Alteryx and Tableau). We will close this focus area with significant discussion on interpreting accounting data analysis results using Generative AI.

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 (2024) *Accounting Information Systems*. 4th 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. You are invited to explore [USC's Computing Center Laptop loaner program](#). Contact the Marshall HelpDesk (213-740-3000 or HelpDesk@marshall.usc.edu) if you need assistance. USC Technology Support Links [Zoom information for students](#), [Brightspace help for students](#), [Software available to USC Campus](#).

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 or through work / life experience 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 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.

Grading Policies:

Your grade in this class will be determined by your relative performance on two midterm exams and a final exam, project, and group case presentation. The total class score will be weighted as follows:

GRADED ELEMENTS	Possible Points	% of Grade
<i>EXAMS (individual)</i>		
Exam 1 (Thursday 2/27 class time)	250	25%
Exam 2 (Thursday 4/10 class time)	250	25%
Final Exam (Thursday 5/8 – 8-10 AM)	250	25%
<i>PROJECT (individual)</i>		
Step 1 (due 2/25 before class)	75	7.5%
Step 2 (due 4/29 before class)	75	7.5%
<i>GROUP CASE PRESENTATION</i>	100	10%
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. 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 Professor during the semester

Starting this semester Marshall established new grading guidelines for all Marshall courses. These new grading guidelines were established to better align with our peer schools as well as other USC schools. Based upon these new guidelines I anticipate the average grade across all students to remain at roughly at the historical 3.3 average based upon a curve.

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.**

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

Exams will be taken in class and will be administered on paper. **Exams will be “closed book” (i.e., you will not have access to any class resources or devices).** You will be permitted to use a simple calculator consistent with School policy. You are not permitted to discuss the exam with classmates or any other individuals. My expectations for your performance on exams are as follows. Exams will include a combination of multiple-choice questions, short-answer questions, most of which will require recall of material, and technology application questions, most of which will require demonstration of technologies using your acquired knowledge of how to use the technologies to analyze data. For questions requiring recall, the expectation is that you will recall the material accurately, precisely, and completely. For questions requiring application and analysis, the expectation is that you will appropriately apply the (correct) technology to the question so as to arrive at an accurate, precise, and complete analysis. Preparing for exams is facilitated by keeping up with the work in class, and by practicing with the practice exam that I will post on Brightspace. Expectations regarding your performance on exams, class preparation, status reports, technical presentations, project presentation and documentation and peer project review are as follows:

Midterm exams (500 points or 50% or the total)

There are two scheduled exams during the semester which are each worth 250 (25%) of the total available points. Exam 1 and exam 2 will be held **during normal class time**. Exam 1 and exam 2 may cover any topic that was discussed during lecture, is depicted in the lecture slides, is a concept in the textbook or other advanced materials bases on the technologies we use during class.

The **Final Examination** is NOT cumulative, and is also worth **250 points, 25% of the total** available points. The final exam will be held according to USC’s [final exam schedule](#), the location will be determined and communicated at a later date. Final exam scores are final when posted to Brightspace. While the final exam is not cumulative (I will not re-test material from exam 1 and exam 2), the material for the final exam builds on the previous material.

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 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.

Policy for Making up Exams

It is to your advantage to take all exams at the time they are given. With regard to exams, the policy of the Leventhal School of Accounting is that you should not miss exams unless there is a very serious emergency AND you can properly document this emergency. Also, to the extent possible, you must inform me of the emergency prior to the exam (I understand that 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 grade of -0- on the exam. If there is a serious emergency and you can provide proper documentation and, where possible, notify me of the situation prior to the exam, I will not give a makeup exam. Instead, I will determine your grade from the remaining exams. That is, I will “gross up” the points from the other exams so that it is as if you are operating on a 1000-point scale. This policy works to your advantage (which is why I have implemented it) for two reasons. First, it is virtually impossible to create makeup exams that are of the same level of difficulty as the original exam; thus, I tend to err on the side of more difficult when creating the makeup one. Second, if you have experienced an emergency, your performance on an exam shortly thereafter likely would be compromised. The **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 (150 points or 15% of the total)

To ensure your accounting systems knowledge is comprehensive, the class structured around an 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 software for the entire project. The project is divided into two parts. The due dates for each part of the project are listed on the Course Calendar. You will submit your project via Brightspace. The deliverables for your project are as follows. More information will be provided during class.

	Deliverables
Step 1: Understand the process and data: (due on 2/25)	A pdf with screenshots showing: (i) Business Process Modelling using Visio, (ii) Process Mining using Celonis, (iii) an UML Class diagram using Access, and (iv) SQL query to analyze the data. You also need to need to upload your Visio, Celonis and Access work to Brightspace (BS).
Step 2: Transform and visualize the data (due 4/29)	A pdf with screenshots showing: (i) an Alteryx workflow on how to transform the data, (ii) a Tableau dashboard demonstrating various visualizations to support your analysis of the transformed data, and (iii) a PPT slide deck saved as pdf that interprets & shares three of your findings with stakeholders You also need to need to upload your Alteryx and Tableau work to Brightspace.

Participation

One of the primary goals of this course is to help you develop the ability both to clarify your own position on 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.

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 6-8 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
1/29	BW Fishing
2/6	ESG Carbon
2/20	Oh Canada
3/27	Missing 4
4/3	Prompt Engineer
4/22	Cyber

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 here](#).

Assignment Submission Policy:

Assignments must be turned in on the due date/time electronically via Brightspace. 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	14-Jan 16-Jan	Foundations of AIS	AIS an overview	Course Introduction AIS Simulation	Ch. 1 and 2 Book & Reader			
2	21-Jan 23-Jan		System Documentation	Business Process Modelling Visio	Ch. 4 Book & Reader			1/24 @ 9 AM
3	27-Jan 29-Jan		Process Mining	Process Improvements Celonis	Ch. 4 Book & Reader	T1: BW Fishing		NO
4	4-Feb 6-Feb		Data Modelling	UML Class Diagram Alteryx	Ch. 5 Book & Reader	T2: ESG Carbon		2/7 @ 9 AM
5	11-Feb 13-Feb		ERP Systems	Relational Database Microsoft Access	Ch. 6 Book & Reader			NO
6	18-Feb 20-Feb		Advanced Database Concepts	Data Manipulation with SQL Queries	Ch. 6 Book & Reader	T3: Oh Canada		NO
7	25-Feb 27-Feb			Review EXAM 1				Step 1 due 2/25
8	4-Mar 6-Mar	Data Analytics	Data Analytics: Tools and Practice Part 1	Data Transformation with Alteryx	Ch. 4 Book & Reader			3/7 @ 9 AM
9	11-Mar 13-Mar		Data Analytics: Tools and Practice Part 2	Data Analysis with Excel	Ch. 2 Book and Reader			NO
10	18-Mar 20-Mar		Spring Recess (3/16-3/23)					NO
11	25-Mar 27-Mar		Data Analytics: Tools and Practice Part 3	Data Visualization with Tableau	Ch 3. Book & Reader	T4: Missing 4		3/28 @ 9 AM
12	1-Apr 3-Apr		Data Analytics: Tools and Practice Part 4	Data Analysis with Generative AI	Ch. 15 Book & Reader	5: Prompt Engine		NO
13	8-Apr 10-Apr		Review EXAM 2		Ch. 11 Book & Reader			NO
14	15-Apr 17-Apr		Data Controls	AIS and Internal Controls Testing: Part 1	Control/Governance Framework	Ch. 11 Book & Reader		
15	22-Apr 24-Apr	AIS and Internal Controls Testing: Part 2		IT Audit and ITGCs and Application Controls	Ch. 12 Book & Reader	T6: Cyber		NO
16	29-Apr 1-May	Emerging Technologies Review		Blockchain and Cybersecurity	Case		Step 2 due 4/29	5/2 @ 9 AM
17	6-May 8-May	Study Days (5/3 - 5/6) 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 Brightspace 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 [USC registration calendar](#) 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 *January 31st 2025*. The last day to drop with a mark of a “W” (no refund) is *April 11th 2025*.

Excessive absences: If you a student has significant unexcused absences prior to *April 11th 2025* (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.

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 foremost a learning community committed to fostering successful scholars and researchers dedicated to the pursuit of knowledge and the transmission of ideas. Academic misconduct is in contrast to the university’s mission to educate students through a broad array of first-rank academic, professional, and extracurricular programs and includes any act of dishonesty in the submission of academic work (either in draft or final form).

This course will follow the expectations for academic integrity as stated in the [USC Student Handbook](#). All students are expected to submit assignments that are original work and prepared specifically for the course/section in this academic term. You may not submit work written by others or “recycle” work prepared for other courses without obtaining written permission from the instructor(s). Students suspected of engaging in academic misconduct will be reported to the Office of Academic Integrity. Other violations of academic misconduct include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

Academic dishonesty has a far-reaching impact and is considered a serious offense against the university. Violations will result in a grade penalty, such as a failing grade on the assignment or in the course, and disciplinary action from the university itself, such as suspension or even expulsion. 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.

Statement on University Academic and Support Systems

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 osasfrontdesk@usc.edu.

Student Financial Aid and Satisfactory Academic Progress:

To be eligible for certain kinds of financial aid, students are required to maintain Satisfactory Academic Progress (SAP) toward their degree objectives. Visit the [Financial Aid Office webpage](#) for [undergraduate](#)- and [graduate-level](#) SAP eligibility requirements and the appeals process.

Support Systems:

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

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

[988 Suicide and Crisis Lifeline](#) - 988 for both calls and text messages – 24/7 on call

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline consists of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

[Relationship and Sexual Violence Prevention Services \(RSVP\)](#) - (213) 740-9355(WELL) – 24/7 on call
Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

[Office for Equity, Equal Opportunity, and Title IX \(EEO-TIX\)](#) - (213) 740-5086
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) 740-2500
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 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) 740-0411
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
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
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) 442-1200 – 24/7 on call
Non-emergency assistance or information.

[Office of the Ombuds](#) - (213) 821-9556 (UPC) / (323-442-0382 (HSC)
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) 442-2850 or otfp@med.usc.edu
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 Brightspace (Brightspace.usc.edu), teleconferencing, and other technologies

Appendix I

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School of Accounting

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.