ACCT 495-01 Analysis of Accounting Systems

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“We educate students of business, enabling them to improve organizations and society, consistent with the Jesuit tradition.”  **Williams College of Business Mission Statement**

**ACCT495: Analysis of Accounting Systems**  
Instructional Syllabus, Fall Semester 2012  
Section 01: Wed 6:00-8:30

**FACULTY**  
Dr. Michele Matherly, CMA, CPA (Virginia)

**OFFICE LOCATION**  
216 Smith Hall

**OFFICE PHONE**  
513-745-3165

**EMAIL ADDRESS**  
matherlym@xavier.edu

**OFFICE HOURS**  
Tues/Thurs 9:00-11:30 am, Wed 5:00-6:00 pm, and by appointment

**Course Objectives**
ACCT495 contributes to the WCB mission through the examination of issues relevant to the accounting information system of any type of organization. A business process approach is used to illustrate how accounting information flows through an organization and its affect on information system integration and internal control. Students learn how to document, use, evaluate and analyze enterprise-based systems. The focus on technology emphasizes how its use supports primary accounting activities, such as decision support, planning, control, synthesis, aggregation, measurement and analysis. ACCT495 also integrates the upper division courses of the accounting major. This course applies various exercises, problems, and assignments to address the WCB learning goals and objectives as follows:

- **Critical Thinking**  
  *Students will be able to think logically, reason quantitatively, and utilize appropriate analytical techniques and technology when evaluating and making decisions.* Students use business documentation tools to document and evaluate business processes, document flows, and database designs. Students also use case analyses to identify and assess enterprise-wide risks and recommend appropriate risk response strategies.

- **Effective Written and Oral Communication**  
  *Students will be able to organize, support and communicate ideas clearly and effectively, employ multiple mediums of communication (e.g., written, oral and visual), and adapt communication to audience, context or purpose.* Students participate in several group activities designed to enhance their oral communication skills, including an in-class group presentation and a group video project.

- **Ethics and Social Responsibility**  
  *Students will be able to recognize ethical issues, discern moral implications of decision making, and be prepared, and willing, to serve as responsible and professional members of society.* Students will reflect upon and document their perspectives on ethical issues through case analyses.

**Online Content**
Course-related material will be distributed through Blackboard.
Required Materials


Class Attendance and Preparation

Attendance is expected. If you anticipate missing two or more class periods during the semester, it is recommended that you consider taking this course at another time. In the rare event that a student finds it unavoidable and must miss a class, s/he should make arrangements to obtain lecture notes and assignment solutions from another member of the class.

This course is time consuming! Actively participating in class and completing your homework on a timely basis are critical to your success. The Tentative Course Schedule available in Blackboard identifies the material to be covered in class and the homework problems for each chapter. Readings and assignments should be thoroughly studied in preparation for class and examinations. You should bring the textbook to class each day.

As a courtesy to all, please turn off cell phones and other electronic devices while in the classroom.

Homework and Late Assignments

Homework problems listed on the Tentative Course Schedule will be the basis for class discussions and exam preparation, but will not be collected for grading. Unless noted otherwise, all graded assignments are due at the beginning of class on the due date. A letter grade penalty will be assessed for every day that transpires after the due date.

Grading Policy

The course grade will be determined based on a student’s performance on the activities listed below.

<table>
<thead>
<tr>
<th>Grade Components</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 Exams</td>
<td>70%</td>
</tr>
<tr>
<td>Capstone Project</td>
<td>15%</td>
</tr>
<tr>
<td>Strategic Systems Project</td>
<td>15%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Final course letter grades will be assigned using the following scale. Do not anticipate any overall scaling of grades.

<table>
<thead>
<tr>
<th>Grading Scale</th>
<th>90-92% / 93-100%</th>
<th>80-82% / 83-86% / 87-89%</th>
<th>70-72% / 73-76% / 77-79%</th>
<th>60-62% / 63-66% / 67-69%</th>
<th>Below 60%</th>
</tr>
</thead>
<tbody>
<tr>
<td>= A- / A</td>
<td>Exceptional</td>
<td>Good</td>
<td>Average</td>
<td>Minimum Passing</td>
<td>Failed to Pass Course</td>
</tr>
<tr>
<td>= B- / B / B+</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>= C- / C / C+</td>
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<td></td>
</tr>
<tr>
<td>= D- / D / D+</td>
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Note that the university considers an “A” to represent “exceptional” work. Thus, all students who demonstrate exceptional work measured by earning 90% or more of the available points during the course will receive an "A". However, earning an “A” in this course will require understanding the material deeply, and being able to apply it to situations beyond the basic examples provided in the course. Also, note that the university considers the grade of “B” to represent “good” work, while a grade of “C” reflects “satisfactory” work. A grade of “I” (Incomplete) will not be assigned except under extreme circumstances – at the Instructor’s discretion.
**Exams**
The exams will cover the assigned chapters, problems, lectures, projects, as well as assigned extra reading material and class discussion. Students should not expect to do well on exams if they have not read the material, worked homework problems on their own, and participated in class.

As you prepare for each exam, you should rework all assigned homework problems and study the Key Terms and Chapter Quiz found at the end of each chapter. The text website includes PowerPoint presentations that summarize each chapter’s content. Do not deceive yourself by assuming that memorizing the rules and definitions discussed in class and scanning over the solutions to the homework problems will be sufficient for you to answer questions successfully on an exam. Undeniably, the old adage, “Practice makes perfect,” holds true for this class. If you have difficulty with any topic covered during the course, please seek extra help during my office hours or arrange an appointment.

All students are expected to sit for exams at the scheduled time. Students who are absent will receive a score zero. Consideration for a makeup exam will be given only to students who notify the Instructor in advance, and if the Instructor considers the reason to be appropriate.

**Capstone Project**
This group project requires students to develop strategic recommendations for an organization based on their accounting expertise. The final product of this activity is a creative group video of their case solution. Additional information will be provided when the project begins.

**Strategic Systems Project**
The objective of this group project is to study the strategic use of information systems by the accounting profession. The deliverables for this project include an annotated bibliography and an in-class group presentation. Additional information regarding the project will be provided later in the semester.

**University Policy on Academic Honesty**
Academic life requires a trust based upon the integrity of the written and spoken word. All of the above grade determinants are individual assignments, unless specifically identified by the Instructor as a group activity. For this class, individual effort means that you did not provide or receive any assistance on the assignment. Do not share your assignments that are submitted for a grade with other students. No distinction is made between the one making their work available for copying (supplier) and the one copying the work (user). Questions about a graded assignment should be directed to the Instructor rather than your peers.

Violations of certain standards of ethical behavior will not be tolerated at Xavier University. These include all forms of cheating, plagiarism, and unauthorized assistance on assignments and tests. Xavier University’s policy on academic honesty will be followed in this course. This policy is described in the Undergraduate Academic Policies and Regulations posted on the Registrar's website (http://tinyurl.com/UGrad-AcademicHonesty). Penalties for violations of academic honesty may include one or more of the following: a zero on the assignment or exam, an “F” for the course, and expulsion from the university.

**Disabilities**
Any student who feels s/he may need an accommodation based on the impact of a documented disability should contact the Learning Assistance Center at 513-745-3280 on the Fifth Floor of the Conaton Learning Commons, Room 514, to coordinate reasonable accommodations. If you have a documented disability, please disclose this information to me during the first week of class.
**Miscellaneous Items**

At the discretion of the Instructor, adjustments may be made to the dates and assignments in the Tentative Course Schedule. Verbal notification during any regularly scheduled class period, by email, or via a Blackboard posting will be considered sufficient notification to effect such changes.

Each student should become familiar with the appropriate 2012 dates and academic regulations as published by Xavier University in its catalogs, programs, and current semester Schedule of Classes.