ACCT 361
Accounting Analytics
SPRING 2019

This course involves the collection, storage, and processing of financial and nonfinancial data used to report information to internal and external users. The focus is on relational database systems to capture the business processes of an organization and the internal controls embedded in those processes.

Instructor: Heather M. Baker, CPA, MBA
hbaker2@gmu.edu

Office Hours: Monday & Wednesday
ENT 181, 12:00-12:30pm

Section: Section 001 (INN 222) MW: 10:30am-11:45

Required Textbook

Custom Text Using Selected Chapters from Accounting, Information Technology, & Business Solutions, 2nd ed., by Hollander et al. available in the bookstore or as an eBook at: https://create.mheducation.com/shop/#/catalog/details/?isbn=9780390169747.

Prerequisites: Degree status; C or higher in ACCT 301/303/330 and MIS 301/303

Course Learning Goals

- Students will record, maintain, and report financial and non-financial information in real-time using event-driven enterprise information systems.
- Students will explain how enterprises create value and learn about various industries, ranging in complexity from retail firms to manufacturers.
- Students will create conceptual models that describe both the tasks and business processes of various enterprises.
- Students will convert the business process models into logical relational database models and then complete a physical database implementation of the models.
- Students will assess business process risks and information system risks, and they will understand the general, system, and application controls necessary to prevent or detect fraud and inaccuracies from occurring.
- Students will increase their awareness of the impact of technology on accounting and business.
Grading

<table>
<thead>
<tr>
<th>Major Components</th>
<th>Points</th>
<th>Assignments (5)</th>
<th>Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>Midterm Examination</td>
<td>275</td>
<td>#1 – Process Model</td>
<td>40</td>
</tr>
<tr>
<td>System Examination</td>
<td>75</td>
<td>#2 – Project Step 1</td>
<td>10</td>
</tr>
<tr>
<td>Final Examination</td>
<td>275</td>
<td>#3 – Reports</td>
<td>10</td>
</tr>
<tr>
<td>Assignments (5)</td>
<td>120</td>
<td>#4 – Project Step 2</td>
<td>30</td>
</tr>
<tr>
<td>Quizzes (10)</td>
<td>40</td>
<td>#5 – Task Model</td>
<td>30</td>
</tr>
<tr>
<td>Discussions</td>
<td>15</td>
<td></td>
<td></td>
</tr>
<tr>
<td>System Development Project</td>
<td>200</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>1,000</strong></td>
<td></td>
<td><strong>120</strong></td>
</tr>
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</table>

The following important grading policy applies:

*The system examination is a qualifier for grading the system development project. If a student’s score is less than a 70% on the system exam, the highest grade a student can earn on the project is the grade earned on the system exam.*

Grades will be determined using a straight scale as follows. Any discussions regarding your grade must be done in person. Keep in mind that the grade “A” is reserved for work of excellent quality.

<table>
<thead>
<tr>
<th>Points</th>
<th>Grade</th>
<th>Points</th>
<th>Grade</th>
</tr>
</thead>
<tbody>
<tr>
<td>930 – 1,000</td>
<td>A</td>
<td>800 - 829</td>
<td>B-</td>
</tr>
<tr>
<td>900 - 929</td>
<td>A-</td>
<td>770 - 799</td>
<td>C+</td>
</tr>
<tr>
<td>870 - 899</td>
<td>B+</td>
<td>700 - 769</td>
<td>C</td>
</tr>
<tr>
<td>830 - 869</td>
<td>B</td>
<td>600 - 699</td>
<td>D</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Below 600</td>
<td>F</td>
</tr>
</tbody>
</table>
Assignments, Quizzes and Project

I propose to be a facilitator to your learning rather than merely a lecturer. What you gain from this course will depend on your effort and enthusiasm in completing the assignments, quizzes and project, as well as participation in class. Instructions and schedules for the assignments, quizzes and project will be made available throughout the semester. Assignments and quizzes will **not** be accepted late. Assignments may be turned in early, however. To receive a grade for certain assignments, you will need to upload the electronic file to Bb. Please review the assignment, quiz and project instructions carefully.

Exams

You are expected to take the examinations at the scheduled time. The only exception is by notification prior to the exam of a medical emergency which is to be verified by documentation from a physician within three days.

Class Preparation

You are responsible for knowing the content of all material covered and any announcements made during all class meetings and posted on the course site. You are expected to come to class prepared. This means that you must complete the readings and assignments **on time**. Attend the class and then participate actively in class. To do well, you should plan on spending a **minimum of six hours** a week outside of class on this course. Systems work is time intensive. You cannot learn simply by reading a book.

Computer Log-In and Assigned Seating

You are expected to choose a seat for the semester. Each class you are expected to log-in using the classroom code and allow connection to the instructor via Insight.

Blackboard

The Blackboard web site will be updated regularly. This site will be used for file storage and retrieval, lecture materials, and student grading. Ignorance of course changes due to failure to access the page or attend class is not an acceptable excuse.

Professionalism

The classroom is a community, and we each bear responsibility for creating an environment conducive to learning. The successful creation of such an environment requires that we all be present and prepared when class begins and remain so until class ends. You will lose a portion of your earned points, at my discretion, if you engage in unprofessional behaviors such as: chatting with classmates, texting, or using the computers for anything other than what is required in the lecture.
Academic Honor Code

Standards of academic conduct are set forth in the University’s Academic Honor Code. By registering you have acknowledged your awareness of the Code, and you are obliged to become familiar with your rights and responsibilities as defined by the Code. Violations of the Honor Code will be forwarded to the Honor Council for resolution. The recommended sanction for a violation will be an F in the course for a first offense and suspension or expulsion for a repeated offense. See page 6 for more details.

In short, all assignments, exams, quizzes, on-line discussions and the system project should be your own work without assistance from anyone else. Group work is allowed in class, not out of class. Further, work that was completed in a previous semester cannot be used for the current semester. Access to unauthorized copies of previous semesters’ materials is also considered a violation of the Honor Code. You are also responsible for removing your work from shared computers and copy machines on campus. Being careless about this responsibility will not excuse you from honor code violations if another student turns in your work without your knowledge.

Accommodations for Students with Disabilities

The Office of Disability Services (located in Room 222, Student Union Building I) provides a wide variety of academic support services to all currently-enrolled GMU students who have any type of mental or physical disability of either a temporary or permanent nature. If you feel that you may need assistance of this nature, call the ODS at (703) 993-2474. In addition, please notify me about any special needs as soon as possible.

Religious Holidays

A list of religious holidays is available on the University Life Calendar page: http://ulife.gmu.edu/calendar/religious-holiday-calendar/. Any student whose religious observance conflicts with a scheduled course activity must contact the instructor at least two weeks in advance of the conflict date in order to make alternative arrangements.

Withdrawal Policy

If you desire to drop the course, you must submit a drop form to Student Services on or before September 30. The selective withdrawal period ends on October 28.


Title IX

Mason’s Title IX Coordinator: Jennifer Hammat, 703-993-8730 or cde@gmu.edu.

Mason’s confidential resources: Student Support and Advocacy Center (SSAC) at 703-993-3686 or Counseling and Psychology Services (CAPS) at 703-993-2380. The 24-hour Sexual and Intimate Partner Violence Crisis Line for Mason is 703-380-1434.
Learning Goals for the Undergraduate Program in Accounting
The following are Department-wide learning goals for the undergraduate program in accounting. The highlighted goals are specifically addressed by this course and detailed on the first page of the syllabus.

1. **Our students will be competent in their discipline:**
   a. record, analyze, interpret and communicate financial and non-financial information for users of such information in accordance with applicable professional authoritative literature
   b. assess risks inherent in financial and non-financial information and provide appropriate assurance to users of such information and they will be able to develop, validate, and evaluate processes and controls which serve to ensure the integrity of financial and non-financial information
   c. understand the environment and role of the accounting profession in the proper functioning of commerce, and in society at large, and the ethical and regulatory responsibilities associated with that environment and role
   d. **possess the following technical competencies:**
      i. research skills to access, understand, and apply relevant professional authoritative literature;
      ii. decision modeling skills to identify issues, analyze alternatives, and implement solutions related to financial and non-financial information;
      iii. technology and data analysis skills to manage financial and non-financial information

2. **Our students will be aware of the uses of technology in business.**

3. Our students will be effective communicators.

4. Our students will have an interdisciplinary perspective.

5. Our students will be knowledgeable about global business and trade.

6. Our student will be able to recognize the importance of ethical decisions.

7. Our students will be aware of the legal environment of business.

8. Our students will be knowledgeable about team dynamics and the characteristics of effective teams.

9. Our students will understand the value of diversity and the importance of managing diversity in the context of business.

10. **Our students will be critical thinkers.**
<table>
<thead>
<tr>
<th>Type of Violation</th>
<th>First Offense</th>
<th>Second Offense</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Plagiarism</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Failure to cite/attribute sources</td>
<td>An F in the class; referral to Writing Center; and Academic Integrity Seminar completion</td>
<td>An F in the class; referral to the Writing Center; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
</tr>
<tr>
<td>2. Representing someone else's work as the student's own (e.g., copying and pasting)</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Cheating</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. On a minor assignment (e.g., homework, quizzes)</td>
<td>An F in the class; and Academic Integrity Seminar completion</td>
<td>An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
</tr>
<tr>
<td>2. Cheating on a major assignment or exam, submitting course work from another course as original work</td>
<td>An F in the class; and Academic Integrity Seminar completion</td>
<td>An F in the class; and Academic Integrity Seminar completion, and at least one semester suspension</td>
</tr>
<tr>
<td><strong>Lying (e.g., providing fraudulent excuse documents, falsifying data)</strong></td>
<td>An F in the class; and Academic Integrity Seminar completion, and at least one semester suspension</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and at least one semester suspension or expulsion</td>
</tr>
<tr>
<td><strong>Egregious Violation (e.g., stealing an exam; submitting coursework from another class as original work across multiple courses; lying to an employer about academic performance, false identification or posing as another, in person or online)</strong></td>
<td>An F in the class, Academic Integrity Seminar completion; termination from the School of Business; and at least one year suspension</td>
<td>An F in the class; Academic Integrity Seminar completion; termination from the School of Business; and expulsion</td>
</tr>
</tbody>
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Note: The Academic Integrity Seminar used by Office of Academic Integrity costs $100.