

INSTRUCTOR: Sarah Bee

PHONE: Office: 206-296-5788, Cell: 206-579-6939

OFFICE: Pigott 425

EMAIL: bees@seattleu.edu

CLASS: ACCT 3010, PIGT 200 Tues Thurs 10:15-12:20

OFFICE HOURS: Tuesday, Thursday 9:00 – 9:45
Tuesday 2:00 – 4:00
and by appointment

Class website <https://seattleu.instructure.com>

Required text and materials-

Systems Understanding Aid 9th Edition Arens and Ward ISBN 9780912503578

Accounting Information Systems, Custom version for Seattle University ACCT 3010, ISBN 9781323684375

(Available only at Seattle U Campus Store)

Student Learning Outcomes:

After completing this course:

- 1) Students will be able to analyze transactions and complete the accounting cycle accounting entries.
Albers Accounting Learning outcome 6: Perform basic analysis of financial systems and statements, and write a report on the performance, financial condition, and management effectiveness
- 2) Students will be able to evaluate risks and controls for accounting information systems and create a report detailing the risks and controls
Albers Accounting Learning outcome 2: Analyze transaction cycles and accounting processes, evaluate risk, and recommend internal controls for accounting processes.
- 3) Students will demonstrate competency with various software packages used by accountants
Albers Accounting Learning outcome 3: Use software to improve efficiency and internal control, analyze data and support decision-making.
- 4) Students will demonstrate understanding of the COSO framework and be able to apply it to a business case.
Albers Accounting Learning outcome 7: Demonstrate skills and abilities relevant to the accounting profession, including effective written and oral communication and working effectively in teams.

How We Get There – Methods and Materials

The following materials will be used to support the course goals:

Systems Understanding Aid:

Completion of this manual practice set will provide students with an intimate understanding of an accounting information system, including business documents, transaction cycles, transaction processes, documentation techniques, and accounting controls. The manual process gives students an opportunity to experience the “nitty-gritty” of accounting processes. At the end of the project, students will understand how a business transaction ends up on a financial statement.

Computerized Accounting – QuickBooks accounting software. Completion of this project will provide students with an understanding of accounting information systems as implemented by a computerized accounting system. Upon completion of the manual practice set, students have a thorough understanding of the accounting cycles and processes. The manual practice set will serve as a frame of reference to contrast manual and computerized accounting systems. Adding the computer assignment will help students discover the issues confronting businesses as they automate their accounting processes. The student will make comparisons between the controls available in a manual system and the controls built into computerized systems.

Technology in Accounting: Completion of QuickBooks practice set, Excel problems and working problems with Tableau data visualization software.

Students will use QuickBooks, Excel and Tableau to demonstrate the use of technology in accounting.

Evaluation of risk and internal controls: Review of a large non-profit will give students experience in evaluating system risks and controls from a real organization. These assessments will help students understand some of the difficulties faced by auditors and organizational accountants.

Business Communications Competence: You will have an opportunity to practice professional communication during the financial review of a real client. You will correspond via email and other methods if necessary, write up a final report for the client, and conduct an in-person closing meeting with the client.

Writing is a key component of success in the accounting profession. Writing assignments will be evaluated not only for accounting knowledge but also writing quality. Assignments with grammatical or spelling errors will not be accepted. ***An assignment with more than four errors will receive a score of 0. It can be re-written and resubmitted for a 20% reduction in points.***

Class policies - Lecture notes are provided on Canvas and must be brought to class. Also bring Systems Understanding Aid to class on dates noted on the schedule. All homework will be prepared on a computer. ***Handwritten assignments will not be accepted (except for in class assignments).*** Collaborative learning is used extensively in this course to deal with assignments. Students are encouraged to discuss assignments with their classmates (unless specifically prohibited). ***However, each student on an individual basis must do the actual preparation of individual homework assignments.*** Copying of another student's assignments is considered to be unethical behavior and will result in a zero on the assignments of both the person who copied and the person who provided the materials to copy. Additional penalties may also be assessed. See the discussion of academic honesty below.

CLASS ATTENDANCE – Regular, consistent class attendance is essential for success in this course; however, attendance is not mandatory. Engagement in the course is highly correlated with success. Engagement means your willingness and ability to ask and answer questions that make a positive contribution to the class. If you miss a class, it is your responsibility to obtain any information disseminated in class that day. There are numerous in-class assignments throughout the quarter which you will not be able to make up if you are absent. ***You are required to bring lecture notes from Canvas to class every day.***

Projects and homework assignments: The projects are cases and practice sets which give practical experience with selected material discussed in lecture. Projects and homework are to be turned in at **the start of class on the due date (if hard copy is turned in - place on table at front of classroom prior to beginning of class)**. ***Late assignments will not be accepted.*** Some assignments take many hours to complete – so plan accordingly and schedule your time so you may meet the deadlines. This policy regarding late assignments mirrors requirements in the business world where late submission of deliverables has a career limiting effect.

Canvas: The course site (<https://seattleu.instructure.com/login>) contains class notes, homework, grades, and other course materials. If you are missing handouts, go here first.

Technology: **To minimize distractions and disruptions, all electronic devices (cell phones, laptops, recording, etc.), must be turned off during class except by prior agreement or if deemed course-relevant by the instructor.** Research has shown that the use of electronic devices in class has a negative effect on the learning of not only the person with the device, but also the people surrounding the person with the device.

GRADING SCALE	
Grade	Percentage of Points
A A-	90-100
B+ B B-	80-89
C+ C C-	70-79
D+ D D-	60-69
F	Below 60
(the actual points for plus and minus grades will be determined at the end of the quarter when all the points have been calculated)	

Course Points – see assignments on Canvas

ONLINE COMMUNICATIONS

Besides the usual in-class and office hour opportunities for communication, I will often communicate with you online by making announcements in Canvas. Please keep in mind that online communications are not meant to substitute for class attendance. Some materials will be distributed *only in class*, and most course-related announcements will be made *only in class*. Furthermore, the fact that you did not receive materials by electronic means is not acceptable as a reason for failing to meet assignment deadlines. I will use Canvas announcements or email to let you know about new materials that have been included in the website, or to send information regarding the conduct of the course. Please visit the website early on in the course to become familiar with its structure and contents.

The best way to get in touch with me is via email. Often I cannot check my telephone answering machine, but I check email several times a day on weekdays. ***Please use my Seattle University email (bees@seattleu.edu) for correspondence. Please always include the course title (ACCT 3010) in the subject line of your messages to me.*** Please do not use email to ask questions that can be answered by reading the syllabus, the schedule, or by accessing the course’s website. You may view your grades on Canvas. ***Please note that the percentage specified in Canvas may be calculated incorrectly – use the raw score to calculate your own percentage.*** I look forward to your messages with comments, requests, or suggestions for class discussion. Due to the constant threat of viruses, I delete without reading any messages without a subject, or with a subject that I find suspicious. Note: I will only send messages to your *Seattle U* address. Please be sure to maintain free space in your mailboxes so that you can receive messages with attached documents. Let me know during the first week of classes if you are not receiving email from me. After the first week I will assume that you are receiving and reading my messages. If you find that you have missed important messages, try to obtain copies from your classmates or look on Canvas.

Professional Department: You are entering a profession where punctuality and conscientiousness are expected. Regular attendance is encouraged. ***Late arrivals are disruptive to your classmates and disrespectful to the professor or guest speaker***, so please make every effort to be on time for class. Leaving class at times other than the scheduled breaks are also disruptive and disrespectful. Please be considerate of your fellow students.

Academic Honesty: Seattle University is committed to the principle that academic honesty and integrity are important values in the educational process. Academic dishonesty in any form is a serious offense against the academic community. Acts of academic dishonesty will be addressed according to the Seattle University Academic Honesty Policy. The policy can be found at the address below:

<http://www.seattleu.edu/registrar/page.aspx?ID=87> (Links to an external site.)

If you are not sure whether a particular action is acceptable according to the Academic Honesty Policy, you should check with your instructor before engaging in it.

Verified instances of plagiarism, cheating and the usage of unauthorized sources in exams, papers and other academic projects will lead to a final grade of D or F, depending on the circumstances and severity of the violation. I will inform the department's chair about any occurrence of academic dishonesty. The dean of the business school will also be notified and a paper documenting the incident will be placed in your file. According to University policy, "a single instance of plagiarism can be the basis for suspension or expulsion from our programs." (Dean Joseph M. Phillips' letter to students, November 2003.)

Changes to the schedule: The schedule is a tool to help you plan your time. Every effort is made to make the schedule as complete as possible, but there may be occasions when changes are required. Course requirements and weights may change depending upon circumstances. Check Canvas on a periodic basis for changes that may have occurred during the quarter. I will also announce in class changes to the schedule. You are responsible for responding to ANY change in schedule or policy ***whether or not you are in class when the change is announced.*** Get a class buddy with whom you can share information

Academic Resources

- Library and Learning Commons (<http://www.seattleu.edu/learningcommons/>)
(This includes: Learning Assistance Programs, Research [Library] Services, Writing Center, Math Lab)
- Academic Integrity Tutorial (found on Canvas and SU Online)

Academic Policies on Registrar website (<https://www.seattleu.edu/redhawk-axis/academic-policies/>)

- Academic Integrity Policy
- Academic Grading Grievance Policy
- Professional Conduct Policy (only for those professional programs to which it applies)

Notice for students concerning Disabilities

If you have, or think you may have, a disability (including an 'invisible disability' such as a learning disability, a chronic health problem, or a mental health condition) that interferes with your performance as a student in this class, you are encouraged to arrange support services and/or accommodations through Disabilities Services staff located in Loyola 100, (206) 296-5740. Disability-based adjustments to course expectations can be arranged only through this process.

Notice Regarding Religious Accommodations

It is the policy of Seattle University to reasonably accommodate students who, due to the observance of religious holidays, expect to be absent or endure a significant hardship during certain days of their academic

course or program. Please see, *Policy on Religious Accommodations for Students* (<https://www.seattleu.edu/media/policies/Policy-on-Religious-Accommodations-for-Students---FINAL.PDF>).”

Office of Institutional Equity

Title IX of the Education Amendments of 1972 (Title IX) prohibits discrimination based on sex in educational programs or activities that receive Federal financial assistance. This prohibition includes sexual misconduct, which encompasses sexual harassment and sexual violence. Seattle U remains committed to providing a safe and equitable learning, living, and working environment. Seattle U offers emergency, medical, and other support resources, as well as assistance with safety and support measures, to community members who have experienced or been impacted by sexual misconduct.

Seattle U requires all faculty and staff to notify the University’s Title IX Coordinator if they become aware of any incident of sexual misconduct experienced by a student.

For more information, please visit <https://www.seattleu.edu/equity/>. If you have any questions or concerns, you may also directly contact the Title IX Coordinator in the Office of Institutional Equity (email: oiie@seattleu.edu; phone: 206.296.2824) University Resources and Policies