



BUAD 302T - Communication Strategy in Accounting

Syllabus – Fall 2016 – Section: 14702D Tues/Thurs 2pm-3:50 JFF 327
Plus ELC dates on page 10

Professor: Dr. Cynthia Alt
Office: ACC 400C

Office Hours: *Tuesdays 12:15pm-1:45pm Open door in-person*
Thursdays 12:15pm-1:45pm by set appointment only

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You will have access to Teaching Assistants who are accounting majors and who have had at least one internship with an accounting firm.

Teaching Assistants To Be Determined

Hours / Location to be announced

COURSE DESCRIPTION

Communication Strategy in Accounting exposes you to theory, practices, and techniques that are essential to communication in accounting: interpersonal and group communication, written and oral presentations, and communication technologies, and helps you develop communication strategies for varied audiences.

Accountants Communicate in a World of Information

You are inundated with information and ways to communicate that information. Approximately 6 zettabytes of information (equal to 4 times the contents of the Library of Congress) are generated worldwide every year. Cell phones abound. And, of course, a plethora of issues occupy your mind daily. Even a great speaker or writer has difficulty getting an audience's attention, and keeping that attention is an almost impossible task. Researchers claim that about 90% of what we hear in presentations or see in writing—no matter how well it is presented—is generally forgotten within 72 hours. It's your job as a presenter/writer to determine what 10% your audience needs to remember and do everything in your power to see that it remembers that 10%!

In the accounting profession and the business world, communicating clearly and effectively is often considered the single most important skill for obtaining a position, succeeding in that position, and advancing in a career to the highest levels of the organization. Technical knowledge and abilities are important, but without communication skills, the most intellectual person will not succeed beyond the role of a technician. In accounting today, successful professionals are strong writers and presenters in a variety of situations:

Tax Accountants Report on Their Research

Tax accountants in accounting firms often write memos to other members of the firm that describe the results of their research. These memos become part of the clients' files. And in many cases, these accountants make research-based presentations to those same firm members. A tax accountant might also write a letter advising the client about the best way to handle a tax problem. Tax accountants must also write letters to the Internal Revenue Service (IRS) on behalf of clients and occasionally may even have to write a judicial brief.

Auditors Make Recommendations

Auditors write memos to be filed with the audit working papers that describe the work done on an audit. They may also write memos to their colleagues to request advice or to report research results. After the audit engagement, auditors often write advisory letters to management or make presentations that suggest ways to improve accounting and internal control procedures.

Systems Specialists Generate Technical Documents

Systems specialists write documents for readers with varying degrees of computer expertise. They may write a beginners' guide on how to use a software package or a highly technical report on a complex accounting system application.

No matter what their specialty, all accountants write memos to their supervisors, subordinates, and co-workers to request or provide information. They also write letters to clients, agencies, and a variety of other readers. E-mail is also a common means of communication, especially within an organization.

Technical reports and memos, both formal and informal, are also important ways in which accountants communicate. For instance, an accountant working for a corporation might write a report for management about alternative accounting treatments for a particular kind of business transaction. An accountant working for an accounting or business service firm might write a technical memo about how best to handle a client's unusual accounting problem. Another kind of writing prepared by accountants is the narrative portion of financial statements. Footnote disclosures, for instance, communicate information that users may need to interpret the statements accurately. And any or all of these written communications may be accompanied by an oral presentation.

BUAD 302T will develop and refine communication concepts, techniques, and skills that you will use throughout the remainder of your education and in any profession you choose to pursue. If you continue to study and enter the accounting profession, this course will have introduced you to many of the specific communication challenges and experiences you will face in public, private, or governmental accounting. If you choose to follow a different path in the business world, the communication skills learned in this class will serve you equally well.

COURSE MATERIALS

Required

The customized 302T text found only in the USC bookstore— *Communication Strategy in Accounting, BUAD 302T, University of Southern California* [ISBN: 978-1-323-34358-6]

Recommended

We'd recommend that you also get a copy (used) of the **Pearson Business Reference and Writer's Handbook** by Moore et al, Pearson 2010 [ISBN 978-0-13-514053-6]

Other helpful materials

If you have already taken WRIT 340 at Marshall, books used in the course will serve you well this semester also. In addition, most good bookstores carry a variety of books about business writing and presentation skills. You may want to invest in one or two now and use them this semester and in the future. Further, we will be suggesting other readings during the semester.

Prerequisites: None

COURSE LEARNING OBJECTIVES

BUAD 302T has a single overriding goal: to make you a better and more articulate thinker. This goal derives from specific course objectives that require you to:

- 1. Apply communication theories and principles to achieve oral communication goals** by evaluating the purpose of your message, analyzing your audience, and selecting the appropriate channel; making several impromptu in-class presentations and at least two individual, more formal, videotaped presentations; attending consulting sessions, workshops on uses of visual aids, and sessions about how to use storytelling to make your presentations more effective.
- 2. Develop an understanding and awareness of how to be a better user of people skills** by discussing how interpersonal communication skills, non-verbal communication, certain aspects of diversity, and ethics affect the workplace.
- 3. Utilize critical thinking skills to develop and implement communication strategies** by learning how to and analyze, compare, and evaluate these strategies via scenario-based exercises, case studies, and experiential exercises.
- 4. Acquire and apply an understanding of small group communication dynamics** by learning how to make teams more effective and developing several team presentations, including a final team presentation to a group of accounting professionals.
- 5. Develop your written communication competency** by carefully observing the principles of good writing, including, mechanics, effective organization, appropriate tone, and effective argument construction.

BUAD 302T's learning objectives should help you develop better opinions, make better decisions, and exercise better judgments. And, in the course of refining your thinking abilities, we'll devote much of our attention to the best reflections of those thinking abilities: presenting and writing. And in so doing, we'll make every effort to incorporate as many of the learning objectives that Leventhal believes are essential to your professional success: **In the Leventhal School, student learning objectives are met in five different categories using cases, problems, projects and other activities:**

1. **Technical Knowledge**

You will demonstrate technical knowledge in the field of accounting *by developing a final team oral and written presentation based on content from your accounting course.*

2. **Research and Analytic Skill**

You will demonstrate research skills to obtain information in order to understand and analyze issues *by developing a team presentation based on the accounting implications of a current issue.*

3. **Ethics**

You will demonstrate the ability to identify, evaluate and make appropriate ethical decisions *by discussing and reviewing the process for thinking about ethical issues and analyzing a case study.*

4. **Communication**

You will demonstrate the ability to communicate effectively based on audience, situation, and purpose *by preparing career documents, executive summaries, and memos, delivering individual and team presentations, and managing Q & A before your peers and a panel of accounting professionals.*

5. **Group Work**

You will demonstrate the ability to work productively with others to accomplish established goals *by discussing, applying and analyzing the stages of group development, evaluating the work of your peers, and participating in a company simulation.*

Perhaps the best way to indicate the positive outcomes of learning these five objectives is to list the writing criteria categories that the Uniform CPA examination uses to measure your writing capabilities:

Organization: the document's structure, ordering of ideas, and linking of one idea to another:

- Overview/thesis statement
- Unified paragraphs (topic and supporting sentences)
- Transitions and connectives

Development: the document's supporting evidence/information to clarify thoughts:

- Details
- Definitions
- Examples
- Rephrasing

Expression: the document's use of conventional standards of business English:

- Grammar (sentence construction, subject/verb agreement, pronouns, modifiers)
- Punctuation (final, comma)
- Word usage (incorrect, imprecise language)
- Capitalization
- Spelling

Criteria for an effective presentation will include the first two categories plus an effective and appropriate use of visual aids.

We Assume Several Things About Your Communication Skills

In Communication Strategy in Accounting we assume you know how to listen to, read, speak, and write English at the college level. We may spend time teaching you some of the differences between writing for English composition and business communication, but we assume that most of you understand and are competent in English sentence structure, vocabulary, grammar, and punctuation—and your written assignments will be graded accordingly. *If your command of language structure and the BASIC rules of English are lacking, make sure you have access to the Pearson handbook and that you pay particular attention to the “rules” that we highlight as being significant. IF YOU ARE HAVING TROUBLE WITH ANY OF THESE, YOU SHOULD ASK ME FOR HELP—Early!!* A significant amount of time will be devoted to writing as that’s the type of communication you will be doing the most of at work. During this course we’ll focus on seven aspects of writing (they also apply to presenting):

Content—be sure that the accounting content is correct and complete. Have you addressed all relevant accounting issues?

Critical Thinking—Think carefully and critically about the issues with which you are dealing. Anticipate questions and objections your readers/listeners might raise.

Appropriateness for Readers/Writers—Write the document with a particular reader in mind. Prepare the presentation with a particular listener in mind. Check that issues are discussed on a level the reader/listener can understand. For most documents/presentations, it is better to focus on practical, explicit information and advice related to the case you are discussing rather than on general accounting theory.

Conciseness—Write/speak as concisely as possible, given the reader’s/listener’s needs and the issues to be addressed.

Clarity—Develop a style that is clear and readable/easy to listen to. Choose words that convey your meaning with precision and clarity.

Coherence—Structure the document/presentation so that it is coherent. The organization should be logical and the train of thought easy to follow. Summarize main ideas at the beginning of the presentation/document and begin each section/paragraph with an overview statement.

Revision—Revise the document/presentation so that it is polished and professional. It should be free of all spelling errors and typos; grammatical errors should not detract from the message.

What Else Do We Assume?

We’re assuming that you have the accounting and business knowledge required to successfully complete the introductory accounting courses at USC. We assume you have an ability to perform basic research, to use a computer for word processing, and to create basic graphics, tables, or spreadsheets. We assume you will be as enthusiastic about this course as you would be in any course important to your future. We also assume that you will be an active participant in all aspects of the curriculum and be responsible for your own learning. We encourage group learning and sharing of information and skill development unless otherwise specified for a particular assignment or activity.

This course is going to make many of you uncomfortable. Your “comfort zone” involves more listening and note taking than it does speaking and responding to questions. This course is going to take you out of that zone: We hope to make you more proficient at “schmoozing” (the art of small talk) and carrying on a conversation with fellow professionals.

We want you to become a more competent business communicator. If you attend class, participate, and complete all assignments conscientiously, you will increase your ability to organize and present ideas clearly, develop arguments, apply communication strategies, analyze situations, and make decisions. You will be better prepared to participate in interviews, work with other people, conduct yourself professionally, and listen, speak, and write more effectively.

LIST OF ASSIGNMENTS*

Presentations (Individual): *Experiential Learning Center* (JFF)

Persuasive:

Presentation #1 Employment Communication (“Hire Me”)	100
Presentation #2 (Topic to be Determined)	100
Presentation #3 Current Business News Topic or Policy Issue	100

Presentation (Team): In-Class

Topic To Be Assigned	100
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Presentation (Team): *Experiential Learning Center* (JFF)

Final ACCT 370/BUAD 302T Project	600
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Writing

Individual

Leventhal Resume	Required**
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Career Package (LSOA Resume + Cover Letter + Job Announcement)	200
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Accounting Memos (2 @ 100 points each)	200
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1. Persuasive
2. Current Business News Topic or Policy Issue

Team Assessment Memo (re: in-class presentation)	100
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Team

Executive Summary	100
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Other Assignments

Impromptu Presentations, 4 @ 50 points	200
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Quizzes, 4 @ 50 points	200
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Presentation Self Assessments (3)	Required
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Communication Diagnostic	Required
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LinkedIn + Personal Brand Statement	Required
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Mock Interview	Required
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ELC Exercises	Required
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Bio (For Final Presentation)	Required
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Total Points **2,000***

*Subject to change

**Total points accumulated for semester will be reduced by 50 points for each “Required” assignment that is not completed.

Business Presentations and Speaking Skills

Approximately 50% of your course grade will be based on your business speaking skills. To help prepare you for day-to-day interaction with supervisors, peers, and clients, you will take part in speaking situations such as management briefings, group presentation projects, impromptu presentations, and various exercises/presentations. Early in the semester you will be assigned to a 4-6 person team. Your team will complete one to two classroom presentations and a Final Presentation before a panel of accounting professionals.

Speaking assignments will be evaluated for audience analysis, organization, content depth and logic, delivery effectiveness, and language use. Most presentations will be delivered in the ELC in JFF, please check the Schedule of Class Activities for location. Professional business attire is required for ELC presentations unless otherwise announced.

Business Writing for Accounting Professionals

Business writing is a critical component of this course. Approximately 50% of your course grade will be based on your business writing skills: memos, letters, and case analyses. The writing demands on accounting professionals are great; therefore, the ability to write clearly—using precise words, readable sentences, coherent paragraphs, and standard business English, AND providing a logical structure to your thoughts—is a highly regarded skill in this class. Business writing, particularly for accounting professionals, is very different from composition or creative writing. In many ways, you are learning a completely different skill from the one you have studied for years in English classes. Keep an open mind. Listen for the differences and apply them to your communication.

Your grades will reflect your skill level in terms of audience analysis, organization, content, format, and language mechanics. You need to show us that you understand the concepts from class and readings and are able to successfully apply those concepts to your writing. In both in-class and out-of-class writing assignments, proofing errors and incorrect or careless use of the language will reduce your grade. Please pay close attention to details and follow instructions. Both of these qualities are highly regarded in the accounting profession and the business community.

THE USC WRITING CENTER

You may schedule appointments with the USC Writing Center (WC) located on the second floor of Taper Hall (Room 216) for assistance with your writing. Writing consultations and writing workshops are excellent resources for students who want to improve their writing. Some WC consultants have special skills in working with students for whom English is a second language. The WC offers daily workshops for troublesome language and grammar issues, open to all students, plus a computer program, “Focus on Grammar,” for self-study. The USC Writing Center Web site is located at: <http://dornsife.usc.edu/writingcenter/>. You may also find two other online resources helpful. These meta Web sites are:

<http://webster.commnet.edu/writing/writing.htm> and
<https://owl.english.purdue.edu/>

It will usually be up to you to take advantage of the Writing Center’s resources. On occasion, however, I will require visits to the Writing Center—sometimes on a regular basis—if I believe the need is present.

Reviewing a Grade

If an assignment is returned to you, and you believe that some error has occurred in the grading, you can, within one week of the date the assignment is returned to you (or the grade is posted to Blackboard), request—*using a memo*—that I re-evaluate the assignment. If the assignment is a presentation, you must review it in the Accounting Library and create a written assessment of its content and delivery. The original assignment or, in the case of presentations, the grading sheet and your assessment, should be attached to the memo, and the memo should carefully explain why you think the assignment should be re-graded. Arguing that “I worked hard and put in a lot of time” or simply saying “I don’t understand why I received this grade,” or that “I did better than everyone else in the room” are neither full nor careful explanations. It’s important to also realize that the re-evaluation process can result in three types of grade adjustments: positive, none, and negative.

Assignment Submission Policy

Assignments must be turned in on the due date and at the time specified. Any assignment turned in late, even if by only a few minutes, will receive a *full* grade deduction (for example, if your work is a B+ grade, you will be given a C+ grade). Technical issues are not accepted excuses, it is your responsibility to ensure that your assignments are turned in and/or uploaded **BEFORE** the time indicated. Late or not, however, you must complete all required assignments to pass this course.

Course materials produced by course instructors are the intellectual property of the instructor and the University of Southern California. Students shall not produce, reproduce, distribute, or make available any lectures, course materials, discussions, podcasts, or any other materials that are available to them due to their status as a USC student or guest speaker/participant. This includes video recordings of themselves, student teams, and other course members that you have access to. Failure to comply with this agreement will result in academic disciplinary action and/or criminal prosecution.

Blackboard Course Management

Please check Blackboard/Announcements and your University e-mail regularly.

Blackboard Address: <https://blackboard.usc.edu>. You may download a free app for Blackboard.

Marshall Grading Guidelines

Assignment/Exam Grading Policy: The instructor determines what qualifies as an accurate grade on an assignment, exam, or other deliverable, and the instructor’s evaluation of the performance of each individual student is the final basis for assigning grades for the course.

In the interest of equity to all students, grades are determined by the work product you deliver. Effort, time invested, and improvement, although important factors in your development – do not form the basis of individual or final grades.

The grade on any individual assignment will be determined by its overall implications for its intended audience. Content (organization, and development of argument), and expression of content (delivery) cannot be separated.

Be wary of a common misconception that BUAD 302T grades are largely determined by the ability to deliver presentations with confidence and conviction. Although this is an important skill that many students will develop over the semester, BUAD 302T is much more than a skills course. A more important and difficult challenge is the strategic one around which this course is built – the development of appropriate analytical, organizational, and persuasive strategies that allow for the realization of complex communication objectives.

Final presentations 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 you; i.e., if I returned a graded paper to you, it is your responsibility to retain it.

Add/Drop Process

If you are excessively absent prior to September 9, 2016 (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. These policies maintain professionalism and ensure a system that is fair to all students.

Technology Policy

Laptops, tablets, and Internet usage is not permitted during academic or professional sessions unless otherwise stated by your professor and/or staff. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. ANY e-devices (cell/smart phones, tablets, laptops, I-Pods, etc.) 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 material is reserved exclusively for USC Marshall/Leventhal students.

Statement for Students with Disabilities

Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me as early in the semester as possible. DSP is located in STU 301 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776.

Statement on Academic Integrity

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one’s own academic work from misuse by others as well as to avoid using another’s work as one’s own. All students are expected to understand and abide by these principles. SCampus, the Student Guidebook, contains the Student Conduct Code in Section 11.00, while the recommended sanctions are located in Appendix A. <http://scampus.usc.edu/>

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/> Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall/Leventhal community and can lead to dismissal.

Academic Standards

This course is subject to the USC Marshall School of Business and the Leventhal School of Accounting’s Grading and other Academic Standards. Please refer to these standards, which are attached to your ACC 370/371/374 syllabi. We operate under the Leventhal School of Accounting Student Honor Code and will work with you to maintain an atmosphere conducive to personal integrity, intellectual honesty, and ethical behavior. All students and faculty associated with this class are required to read and have a solid working understanding

of the Student Honor Code. Your grade in this class is considered part of your accounting GPA.

Emergency Preparedness/Course Continuity

In case of an emergency that makes traveling to campus difficult, USC's executive leadership will announce an electronic way for instructors to teach students in their residence halls or homes, using a combination of Blackboard, teleconferencing, and other technologies.

IMPORTANT DATES IN THE COURSE

With the exception of Friday meetings on **November 18 and December 2**, Communication Strategy in Accounting meets two times weekly. Dates marked in **red** will be VERY difficult to make up.

Tuesday, August 23 - First Day of Class
Monday, September 5 - Labor Day, University Holiday
Friday, September 9 – 8:00 a.m., Deadline for submitting electronic resume to LSOA
Tuesday, September 13 - ELC (JFF, Rooms G-N); Communication Diagnostic
Tuesday, September 20 – Meet the Firms, California Science Center, 6pm-9pm
Tuesday, September 27 – ELC, (JFF, Rooms G-N); Presentation #1, Hire Me
Tuesday, October 4 - ELC, (JFF, Rooms G-N); Mock Interviews
Tuesday, October 11 - ELC, (JFF, Rooms G-N); Hi Fli
Tuesday, October 18 - ELC, (JFF, Rooms G-H); Presentation #2
Tuesday, November 8 - ELC, (JFF, Rooms A-F); Positive Communication Exercise
Tuesday, November 15 - ELC (JFF, Rooms G-N); Presentation #3
Wednesday, November 23 - Sunday, 27 - Thanksgiving Break
Friday, November 18 - ELC (JFF, Rooms ABC/LMN); (Rehearsal for Final Presentation)
Friday, December 2 - ELC (JFF, Rooms ABC/LMN); (Final Presentation)/Last Day of Class

Course Requirements and Student Evaluation

You should attend all scheduled lecture and lab sessions. If you are unable to attend class, please email me--in advance--to let me know about the situation--*just as you would call your employer if you were unable to go to work*. No joke! If you notify me of a problem in advance, you may receive partial credit for a late or missed assignment. If you are late to a scheduled class activity, at best, you will receive partial credit for the exercise. No notification, no credit, no exceptions. These policies are related to professionalism and are meant to provide a system that is fair to everyone.

Two-way communication is essential in this course. You are required to read the course materials, participate in class discussions, and complete all exercises and assignments on time. If your schedule precludes you from visiting me or the TAs during office hours, please contact me to schedule a convenient (for both of us) time to meet.

Each major assignment will include specific instructions and a detailed explanation of grading criteria. Points will be assigned to each assignment based on your performance and the total points possible for the assignment.

If you attend all classes and complete assignments on time, your final grade will reflect the level of communication skills (combination of written, oral, *and* interpersonal) that you develop/demonstrate during the course.

In business, your performance is evaluated based on how well you consistently produce. Similarly, your communication grades are based on demonstrated skill levels--not necessarily effort--in written, oral, and

interpersonal communication. While effort can improve your skill level, the total hours you spend on this course may not be reflected in your final grade. Your course grade is a measure of output rather than input. We teach the communication *process* and evaluate the communication *product*. You will be able to determine your class standing at multiple points throughout the semester by reviewing your grades on Blackboard.

After one semester, you may not have reached a level of excellence in one or more of the business communication functional areas; significant improvement in skill levels sometimes takes years and always takes dedication. However, you will have a clearer understanding of your strengths and weaknesses and the processes involved in improving over time.

Class Exercises and Homework

Homework, class exercises, quizzes, and lab activities will account for a small portion of your course grade. Occasionally, your attendance alone will earn you all of the possible points for the exercise or activity. These assignments are designed to help you prepare for major assignments, test your knowledge of concepts, and develop your skills in special areas. Your knowledge of the readings, in-class conversations, lectures, and any videos are potential material for written quizzes and/or exams.

This course is a major learning experience. The content is practical today and long into the future. You will begin using or improving many of the skills immediately—not just following graduation or in a future career position. While we can teach you what you need to know to be a successful communicator, we cannot make you learn, practice, modify, polish, or strengthen your skills. That part of the course is completely up to you. Let's begin.

Important Numbers

Center for Management Communication	213-740-0627
USC Emergencies	213-740-4321
USC Emergency Info Line	213-740-9233
USC Information Line	213-740-2311