ACCOUNTING 370
EXTERNAL FINANCIAL
REPORTING ISSUES
Syllabus – Spring 2017

14026D; T& Th: 10 am – 11:50 am; JFF LL101
Discussion; F: 10 am–11:50 am; HOH EDI

Professor: Smrity Randhawa
Office: ACC 210
E-Mail: srandhaw@marshall.usc.edu
Office Phone: (213) 821-7840

Office Hours:
Tuesdays and Thursdays: 9:00 am to 9:45 am and 12:30 pm – 1:45 pm
and by appointment

COURSE DESCRIPTION AND OBJECTIVES

This course focuses on problems and issues related to the collection, reporting, and analysis of financial accounting information for decision making. The objectives of the course include the following:

• develop skills in reporting and analyzing accounting information;
• develop an understanding of accounting information, including the rules used to prepare and report this information;
• develop an appreciation of the usefulness and limitations of accounting information;
• develop experience in analyzing accounting information from the perspective of its various users (e.g., equity investors, creditors, auditors, etc.);
• develop report-writing, discussion, teamwork, and oral-presentation skills.

PREREQUISITES:
One from: BUAD 281, BUAD 285b or BUAD 286b, or BUAD 305

COURSE MATERIALS:

Required Readings:


• Accounting Standards Codification: You will need access to and develop facility with the FASB Accounting Standards Codification (“ASC”). The ASC represents the authoritative standards that, in large measure, constitute Generally Accepted Accounting Principles (“GAAP”). See attachment at end of syllabus- “Using the American Accounting Association...” for login instructions. Specific assignments to the ASC are provided on the day-to-day assignment sheet.
Supplemental Material:

- *Problem Solving Survival Guides volume 1 (Chs. 1-14) and volume 2 (Chs. 15-28).* The survival guides contain additional problems you can do, and excellent descriptions of how to solve each problem. Although no formal assignments will be given from the guides, doing additional problems in the guides will help you better understand the course material.

- Class website: [http://edugen.wiley.com/edugen/class/cls66923/](http://edugen.wiley.com/edugen/class/cls66923/). You will be prompted for a registration code the first time you access the website. Registration codes are packaged with new copies of textbooks purchased from the Trojan Bookstore. You may also purchase a code online from the Wiley website at [www.wileyplus.com/buy](http://www.wileyplus.com/buy). The website provides complete texts of the textbook, as well as additional problems and self-tests to help you better understand the topics.

**COURSE POLICIES:**

A. INSTRUCTIONAL METHODOLOGY:
This will consist of class discussions, homework, quizzes, in-class exercises, presentations, two midterms, and a final examination. Students should attend class during the section for which they are officially enrolled.

B. GRADING:

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
</tr>
</thead>
<tbody>
<tr>
<td>Two midterm exams</td>
<td>50% (25% each)</td>
</tr>
<tr>
<td>Final Exam</td>
<td>25%</td>
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<tr>
<td>WSJ Assignment</td>
<td>5%</td>
</tr>
<tr>
<td>Team Project</td>
<td>10%</td>
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<tr>
<td>Professionalism, class participation, homework, and in-class exercise</td>
<td>5%</td>
</tr>
<tr>
<td>Quizzes (Take-home quizzes)</td>
<td>5%</td>
</tr>
</tbody>
</table>

100%

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. Historically, the average grade for this class is about a 3.3 (i.e., B+). Three items are considered when assigning final grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall percentage score for the course.
3. Your ranking among all students in the course(s) taught by your instructor during the current semester.

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) can 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.

**General descriptions on how the components of your grade (team case and team project assignments, etc.) are given below:**

**Midterm Exam**

There will be two midterm examinations given during the semester. These midterms will start at the beginning of class on the dates listed on the schedule. The midterms will emphasize material covered in lectures, homework assignments, and the text. The midterms may include multiple-choice questions, brief essay discussion questions, exercises and problems. In order to prepare for the midterm please make sure you understand the assigned readings and the concepts discussed in class. **There will be no make-up midterms.** If you have to miss a midterm for a valid reason, the score earned on the final examination will be attributed to the missed examination. **This policy is intended to accommodate sickness or other emergencies.**

**Final Exam**

The final exam will include all material covered in the course subsequent to the second midterm examination. It will be of similar nature to the midterm examinations. The final exam will be held **Monday, May 8th from 4:30 pm to 6:30 pm.**

**Wall Street Journal Assignment**

This is a team assignment. Team sizes can be four to five members. If you do not have a preference for teammates, the instructor will assign you to a team. Please make teams by January 26. After teams have been formed on January 26, the teams cannot be changed. The team assignment will consist of a written component in addition to a 10-minute presentation. More information about this team assignment will be discussed as the semester progresses. Your team for the WSJ team assignment does not have to be the same as your team for the final team project.

The assignment consists of producing a summary and presentation of one article from the Wall Street Journal. The date of the article should fall within two weeks of your team’s assignment date. The article must relate to the topics covered in this course and, fall into either of the following categories: 1) financial reporting issues; 2) accounting firms/profession; or 3) business ethics.

Once your team has agreed on an article for the assignment, please notify me of your selection. Articles will be awarded on first-come, first-served basis. Only one team will be approved for a particular article.

The written summary cannot exceed one page, double-spaced 11-point type (1 inch margins). A copy of the original Wall Street Journal article should be attached to your summary. Please include a cover page for your assignment with the names of your team members in alphabetical order by last name. Please note that the presentation should be limited to 10 minutes in length and the written summary is due on date of presentation.
**Final Team Project**
The final project will require students work in teams to integrate the material learned during the semester in ACCT 370 to analyze an accounting issue. The written portion of the final team project will count toward your ACCT 370 grade, and there will be an oral presentation in BUAD 302T – Communication for Accountants. You will be graded on content (accuracy, completeness, etc.), writing style (grammar, consider your audience, etc.), professional appearance of your project, and the appropriate use of cited resources. More information about the final project will be discussed as the semester progresses. The due date for the ACCT 370 written team assignment is: Friday, April 28 (tentative).

Details on team makeup and size will be given to you during the semester. Note that the results of the written team assignment may be presented orally in BUAD 302T – Communication for Accountants.

If you are a student taking ACCT 370 but not BUAD 302T because you already successfully completed BUAD 302T or its equivalent, (a) you must join a team and be fully involved in the development and execution of both the written and the oral portions of the team assignment; and (b) you must contact your instructor AND your BUAD 302T Professor on or before Thursday, January 19 and inform them that you are a student taking ACCT 370 but not BUAD 302T because you already successfully completed BUAD 302T or its equivalent.

**Professionalism and Other Class Conduct**
Professional conduct is expected from all students. Students are expected to adhere to, and will be bound by, the University and School policies governing academic integrity, classroom behavior, and etiquette. Active participation (e.g., posing questions and providing comments and observations) in class is strongly encouraged. Requests for exceptions to be made that are not consistent with the course policies set forth herein are considered unprofessional conduct.

**In-class Exercises**
At various points during the semester, unannounced exercises will be introduced to provide students with examples of kind of material they should expect to see on exams. These exercises can be completed by ad hoc groups, of four members or less, using any course materials present (i.e., open book / open notes). Points are earned by students completing the exercise based on the proper application of the techniques covered during class discussion. No make-ups or alternative assignments will be accepted.

**Homework**
It is extremely important to complete the reading assignment and homework before class. During the semester the homework assignments will be collected at random and graded. Homework assignments will be graded for effort not correctness. If you attempt each problem assigned, whether or not you get it right, you will receive full credit. No make-ups or alternative assignments will be accepted but you will be allowed to drop one homework grade.
**Quizzes**
The quizzes will be posted on Blackboard and will comprise of exercises, brief essay discussion questions and problems. Collaboration on the quizzes is encouraged as it might enhance the learning process. There will be total of six quizzes during the semester and you will be allowed to drop one quiz grade.

C. **RETENTION OF GRADED WORK**
All graded materials not returned to the student will be retained for one additional semester following the student’s receipt of their grade. Returned paperwork, unclaimed by a student, will be discarded after four weeks.

D. **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 accommodation 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.

E. **FINAL COMMENTS:**
You will benefit the most from this course by coming to class prepared. In other words, keep up with your homework and reading from the text. These actions will pay off at exam time! I hope you find the course enjoyable and beneficial. Please feel free to email me with questions.
LSOA Learning Objectives

<table>
<thead>
<tr>
<th>Program Learning Objective</th>
<th>Description</th>
<th>Level of Coverage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Technical Knowledge</td>
<td>Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.</td>
<td>High</td>
</tr>
<tr>
<td>2. Research, Analysis and Critical Thinking</td>
<td>Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.</td>
<td>High</td>
</tr>
<tr>
<td>3. Ethical Decision Making</td>
<td>Students will demonstrate an understanding of ethics, ethical behavior and ethical decision-making.</td>
<td>Low</td>
</tr>
<tr>
<td>4. Communication</td>
<td>Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.</td>
<td>High</td>
</tr>
<tr>
<td>5. Leadership, Collaboration and Professionalism</td>
<td>Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.</td>
<td>Moderate</td>
</tr>
</tbody>
</table>

LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

GRADING STANDARDS
The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.
The grade of W (Withdraw) is assigned if the student officially withdraws after the third week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures.
Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

Incomplete Grades Explanation
In incomplete (IN) grade may be assigned due to an “emergency” that occurs after the 6th week of classes for half semester courses or the 12th week for full-semester courses. 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 6th or 12th week, the student still has the option of dropping the class. Arrangements for completing an IN course should be initiated by the student, and negotiated with the instructor. Class work to complete the course should be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed.
Academic Integrity – Leventhal School of Accounting Honor Code

Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading, and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.

G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES

The grade point average prerequisites for any undergraduate student enrolled in any accounting course is: a minimum 2.5 gpa for all completed accounting courses for students entering USC prior to Fall 2013; a minimum 2.7 gpa for all completed accounting courses for students entering USC in Fall 2013 or later. In computing grade point average prerequisites, BUAD 280, 281, 285ab, 286ab, 305 and 302T are considered accounting courses.

Grades in accounting courses taken at other institutions will not be included in the computation of the cumulative accounting grade point average.

When a student's cumulative accounting grade point average falls below 2.5 or 2.7, the student is placed on probation. If a student on probation does not regain a minimum accounting cumulative GPA of 2.5 or 2.7 after completing the next 12 semester hours in all courses (including accounting courses) attempted within the University, that student will not be permitted to continue as an accounting major in the Leventhal School of Accounting. Exceptions to this policy may be granted only in unusual circumstances by the Academic Standards Committee of the Leventhal School of Accounting. Decisions of the Academic Standards Committee are final.

To be removed from probationary status, a student may elect either to take another accounting course or courses for which prerequisites are met or to repeat an accounting course or courses in an attempt to earn a higher grade. Regardless of the course of action taken, all courses completed will be counted in computing the cumulative accounting grade point average.

The grade of "W" in an accounting course taken while a student is on probation will not extend probation. The probation period ends at the end of that semester during which the student completes a cumulative total of 12 semester hours of courses in any subject(s) at the university. Under no conditions will the student be permitted more than two successive semesters, including the summer semester, to complete the 12 semester hours of courses.

Students must attain a minimum 2.5 or 2.7 cumulative accounting grade point average to graduate with a Bachelor of Science in Accounting degree.

See the USC Catalogue for further restrictions on including grades in repeated classes in the overall grade point average computation.

OTHER ACADEMIC STANDARDS

1. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.
Statement on Academic Conduct and Support Systems:

Academic Conduct:
Students enrolled in any class offered by the Leventhal School of Accounting are expected to uphold and adhere to the standards of academic integrity established by the Leventhal School of Accounting Student Honor Code. Students are responsible for obtaining, reading, and understanding the Honor Code System handbook. Students who are found to have violated the Code will be subject to disciplinary action as described in the handbook. For more specific information, please refer to the Student Honor Code System handbook, available in class or from the receptionist in ACC 101.

Plagiarism:
Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in SCampus in Section 11, Behavior Violating University Standards https://scampus.usc.edu/1100-behavior-violating-university-standards-and-appropriate-sanctions/ Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on scientific misconduct, http://policy.usc.edu/scientific-misconduct/.

Discrimination, sexual assault, and harassment:
Discrimination, sexual assault, and harassment are not tolerated by the university. You are encouraged to report any incidents to the Office of Equity and Diversity http://equity.usc.edu/or to the Department of Public Safety http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us. This is important for the safety whole USC community. Another member of the university community – such as a friend, classmate, advisor, or faculty member – can help initiate the report, or can initiate the report on behalf of another person. The Center for Women and Men http://www.usc.edu/student-affairs/cwm/ provides 24/7 confidential support, and the sexual assault resource center webpage sarc@usc.edu describes reporting options and other resources.

Academic Integrity:
Ethics and values are very important in accounting, in the business world, and in education. We will consider ethical issues in accounting throughout this course. As an instructor, I will assume, barring evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

Graded team assignments: All work is to be performed exclusively by the members of the team and all team members must contribute their fair share to each assignment. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly referenced as such. The products of your research are not to be shared with any student who is not a member of the team nor should you use the product of any prior students in the class.

In-class examinations: All exams must be the exclusive work of the individual student. No student may share the exam contents with another student until exam grading has been fully completed.

If you know that another student is violating these standards: Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor. See the latest edition of SCAMPUS for a discussion of academic integrity violations. In this course, academic integrity violations generally will be penalized with a grade of F for the course.
## Spring 2017 ACCT 370 Schedule of Assignments

<table>
<thead>
<tr>
<th>Session</th>
<th>Date</th>
<th>Topic</th>
<th>Chapter</th>
<th>Reading Assignment*</th>
<th>Homework*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jan 10</td>
<td><strong>Financial Accounting and Accounting Standards</strong></td>
<td>1</td>
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<tr>
<td>2</td>
<td>Jan 12</td>
<td>Conceptual Framework</td>
<td>2</td>
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<td>E2-5, E2-7</td>
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<tr>
<td>3</td>
<td>Jan 17</td>
<td><strong>The Accounting Information System</strong></td>
<td>3</td>
<td></td>
<td>E3-4, E3-5, E3-7</td>
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<tr>
<td>4</td>
<td>Jan 19</td>
<td><strong>The Accounting Information System</strong></td>
<td>3</td>
<td></td>
<td>E3-18, E3-19</td>
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<td>5</td>
<td>Jan 24</td>
<td>Income Statement</td>
<td>4</td>
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<td>E4-14, BE4-6</td>
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<tr>
<td>6</td>
<td>Jan 26</td>
<td>Income Statement</td>
<td>4</td>
<td></td>
<td>E4-15, E4-17</td>
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<tr>
<td>7</td>
<td>Jan 31</td>
<td><strong>Balance Sheet and Statement of Cash Flows</strong></td>
<td>5</td>
<td></td>
<td>E5-8, E5-14</td>
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<tr>
<td>8</td>
<td>Feb  2</td>
<td>Time Value of Money</td>
<td>6</td>
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<td>E6-13, E6-18</td>
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<tr>
<td>9</td>
<td>Feb  7</td>
<td>Time Value of Money</td>
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<td></td>
<td>E6-20</td>
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<tr>
<td>10</td>
<td>Feb  9</td>
<td>Midterm 1 Review/Catchup Day</td>
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<td>11</td>
<td>Feb 14</td>
<td><strong>Midterm 1</strong></td>
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<td>12</td>
<td>Feb 16</td>
<td><strong>Cash &amp; Accounts Receivable</strong></td>
<td>7</td>
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<td>E7-1, E7-5, E7-9</td>
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<td>13</td>
<td>Feb 21</td>
<td><strong>Cash &amp; Accounts Receivable</strong></td>
<td>7</td>
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<td>E7-12, E7-16, P7-6</td>
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<td>14</td>
<td>Feb 23</td>
<td>Inventory</td>
<td>8</td>
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<td>E8-1, E8-8</td>
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<td>15</td>
<td>Feb 28</td>
<td>Inventory</td>
<td>8</td>
<td></td>
<td>E8-13, E1-14</td>
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<tr>
<td>16</td>
<td>Mar  2</td>
<td><strong>Inventory: Special Topics</strong></td>
<td>9</td>
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<td>E8-18, E8-21, E8-22</td>
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<tr>
<td>Session</td>
<td>Date</td>
<td>Topic</td>
<td>Reading Assignment*</td>
<td>Homework*</td>
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<td>17 Mar 7</td>
<td>Inventory: Special Topics</td>
<td>Chapter 9</td>
<td>E9-2, E9-3, E9-5,</td>
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<td>E9-7</td>
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<td>18 Mar 9</td>
<td>Property, Plant &amp; Equipment</td>
<td>Chapter 10</td>
<td>E10-1, E10-7, E10-8</td>
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<td>Mar 14 &amp; 16</td>
<td>Spring Break - No Class</td>
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<td>19 Mar 21</td>
<td>Property, Plant &amp; Equipment</td>
<td>Chapter 10</td>
<td>E10-20, E10-25, E10-18</td>
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<td>20 Mar 23</td>
<td>Depreciation &amp; Impairments</td>
<td>Chapter 11</td>
<td>E11-12, E11-16</td>
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<tr>
<td>21 Mar 28</td>
<td>Midterm 2 Review/Catchup Day</td>
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<td>22 Mar 30</td>
<td>Midterm 2</td>
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<td>23 Apr 4</td>
<td>Intangible Assets</td>
<td>Chapter 12</td>
<td>E12-9, E12-14</td>
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<td>24 Apr 6</td>
<td>Current Liabilities</td>
<td>Chapter 13</td>
<td>E13-4, E13-5, E13-11</td>
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<td>25 Apr 11</td>
<td>Long-term Liabilities</td>
<td>Chapter 14</td>
<td>E14-1, E14-4, E14-5</td>
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<td>26 Apr 13</td>
<td>Long-term Liabilities</td>
<td>Chapter 14</td>
<td>E14-12, E14-16, E14-17</td>
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<td>27 Apr 18</td>
<td>Owners' Equity</td>
<td>Chapter 15</td>
<td>E15-5, E15-6, E15-7</td>
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<tr>
<td>28 Apr 20</td>
<td>Leases</td>
<td>Chapter 21</td>
<td>E21-1, E21-2, E21-3</td>
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<td>29 Apr 25</td>
<td>Leases</td>
<td>Chapter 21</td>
<td>E21-6, E21-10</td>
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<td>30 Apr 27</td>
<td>Leases</td>
<td>Chapter 21</td>
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<tr>
<td>May 8</td>
<td>Final Exam (4:30 pm to 6:30 pm)</td>
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</tbody>
</table>

*Kieso, Weygandt and Warfield
Using the American Accounting Association
FASB Accounting Standards Codification and
GASB Governmental Accounting Research System
Online Research Software
Spring 2017

I. Overview

The FASB Accounting Standards Codification™ is now the single official source of authoritative, nongovernmental U.S. generally accepted accounting principles (GAAP). Only one level of authoritative GAAP now exists, other than guidance issued by the Securities and Exchange Commission (SEC). All other literature is now non-authoritative.

All existing standards that were used to create the Codification are superseded with the adoption of the Codification, which happened on July 1, 2009. The FASB will no longer update and maintain the superseded standards.

Leventhal School of Accounting has purchased an annual license through the American Accounting Association (AAA) for accounting academic use of the FASB Codification and GASB Governmental Accounting Research System online database. The online access provides search, advanced search, cross-reference, glossary, join/combine sections as well as copy and print functions.

II. Student Access – two methods

Please review the Terms and Conditions of use. In particular please note:

Our license for this software is for academic use only.
Updates will be made by FAF (Financial Accounting Foundation) when deemed necessary.
Circumstances beyond the control of FAF may cause unexpected downtime.

Additionally, the database is available online from on-campus or any web-available location at

http://aaahq.org/ascLogin.cfm

If you use the web link access, you should see the American Accounting Association aqua Login screen.

Username - AAA51188
Password - PgE6C5h

This password is valid from September 1, 2016 to until August 31, 2017.
After you have logged in, you can select the FASB Accounting Standards Codification or the GASB Governmental Accounting Research System

Note: If you lose or forget the ID and/or Password, please contact your instructor for another copy of this document.

If you are unable to login, you may have a security conflict with your internet browser or with your firewall on your computer. You may be able to resolve the conflict by adding the web address to the list of trusted sites. If you are using Internet Explorer, you can add the site through Tools > Internet Options > Security > Sites. To add a trusted site to your firewall, you will need to contact your firewall administrator or consult the Help screens. If you are unable to fix the problem, you will need to use the software in the on-campus computer lab.

III. Features of the Profession View

When you have successfully completed the login and accepted the Terms and Conditions, you will see this Home screen.

The Codification is a compilation of Financial Accounting Standards by topics and subtopics. The topics are shown on the left and can be browsed through the subtopics using the red arrows. Links to Accounting Standards Updates, Exposure Drafts and the Pre-Codification Standards are included under Other Sources.

The information links in the center will provide support for your use of the topics. We encourage you to use the FASB Learning Guide which is .pdf file and can be downloaded to your N: drive and searched for particular use.
IV. Logout
Please use the logout link in the upper right when you have finished your work. This releases the database for others to use. When you logout, the blue and red Welcome screen appears with fields for login credentials. **Please close** that screen and **do not** use it for any purpose. It is not functional for our Professional View license.

If you need to log in again, please use the direct web address http://aaahq.org/ascLogin.cfm and the Username and Password given above.

**Note:** If you lose or forget the ID and/or Password, please contact your instructor for another copy of this document.

**Note:** Pre-Codification standards – FASB Pronouncements and EITF – can also be viewed at www.fasb.org or [http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1218220137031](http://www.fasb.org/jsp/FASB/Page/SectionPage&cid=1218220137031)

Subscriptions to the FASB Codification material are available to non-Leventhal users at [www.fasb.org](http://www.fasb.org)

Please advise Les Porter at lporter@marshall.usc.edu if you encounter problems with the AAA Professional View online research software.
USC Leventhal School of Accounting
Important Dates
Spring 2017

First Day of Class
Monday, January 9

Accounting Orientation – ACCT-370 lab time
Friday, January 13, 10am

Martin Luther King Jr. Birthday, University Holiday
Monday, January 16

USC Career Fest
January 30 - February 3

Resumes for Spring Resume Book due
Friday, February 3 at 8am

Leventhal Scholarship Applications Due
Monday, February 6

USC Career Day
Thursday, February 9

Summer Leadership Programs, Information Session Panel
Friday, February 10, Noon

Meet the Firms – Galen Center (Accounting Society)
Wednesday, February 15, 6-9pm

Presidents' Day, University Holiday
Monday, February 20

Spring Break
Monday, March 13 - Friday, March 17

LSOA Annual Scholarship Dinner
Wednesday, April 19

Last Class Meeting for Regular (001) and 442 sessions
Friday, April 28

Study Days
Saturday- Tuesday, April 29- May 2

Commencement
Friday, May 12

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