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|  | **ACCT 557 - Advanced Financial Statement Auditing Topics** |
| **Syllabus – Spring 2014**  **14223D Meets: Tuesdays & Thursdays 11.00-12.20pm, Room: JKP 202**  **14224D Meets: Tuesdays & Thursdays 12.30-1.50pm**  **Room: JKP 202**  **Office Hours***:* **Tuesdays & Thursdays 9.30-10.30am.**  **Office: HOH 802** |
| **Professor: Clive Lennox** |
| **Prerequisites: ACCT 525 Auditing and Assurance Services (or equivalent)** |
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| **E-mail: clennox@usc.edu** |

**NOTE THAT THE DATES IN THIS DRAFT SCHEDULE ARE STILL TO BE CONFIRMED**

**1. Course Description**

This course provides students with an in-depth understanding of advanced auditing concepts and methodologies, as well as the skills and attitudes essential to the effective and efficient conduct of financial statements audits. In terms of pedagogy, this course emphasizes active learning at both individual and group levels through class presentations, class exercises, and a group case study project. The course is designed to inculcate in students critical thinking, skills, and attitudes that an effective auditing professional should possess. The skills that are developed and reinforced through the various course activities include problem solving, research, communication, teamwork and presentation skills.

During the seminars we will cover a number of cases where there were material misstatements of the financial statements and auditors were accused of being negligent. Such cases include AIG, Baptist Foundation of Arizona, KrispyKreme, McKesson and Robbins, NextCard, Olympus, Phar-Mor, Suprema Specialities, Waste Management, and ZZZZ Best.

**TIMETABLE (to be confirmed)**

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| Date | Class | Topic |
| Tuesday  January 9 | 1. | Introduction |
| Thursday  January 11 | 2. | The value of an audit |
| Tuesday  January 16 | 3. | Auditor independence |
| Thursday  January 18 | 4. | Overview of an audit |
| Tuesday  January 23 | 5. | Audit evidence (part 1) |
| Thursday  January 25 | 6. | Audit evidence (part 2) |
| Tuesday  January 30 | 7. | Audit risk |
| Thursday  February 1 | 8. | Internal controls in purchases and payables |
| Tuesday  February 6 | 9. | Internal controls in sales and receivables |
| Thursday  February 8 | 10. | Information Technology |
| Tuesday  February 13 | 11. | The PCAOB |
| Thursday  February 15 | 12. | Audits of US-listed Chinese companies |
| Friday  February 16 | Guest speaker, Carson Block, Founder of Muddy Waters:  *“Fraudulent reporting at US-listed Chinese companies”*  *TBC* | |
| Tuesday  February 20 |  | **No class – due to guest speaker on Friday Feb 16** |
| Thursday  February 22 | 13. | Mid-term review |
|  |  | |
| Tuesday  February 27 |  | **No class – due to mid-term test on Friday March 2** |
| Friday  March 2 | **Mid-term test (covers material from classes 1-13).**  *TBC* | |
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| **TIMETABLE (cont.)** | | |
| Date | Class | Topic |
| Tuesday  March 6 | 15. | Audit committees |
| Thursday  March 8 | 16. | Substantive testing |
| Tuesday  March 13 |  | **No class – Spring recess** |
| Thursday  March 15 |  | **No class – Spring recess** |
| Tuesday  March 20 | 17. | Audit sampling |
| Thursday  March 22 | 18. | Detecting revenue misstatements (part 1) |
| Tuesday  March 27 | 19. | Detecting revenue misstatements (part 2) |
| Thursday  March 29 | 20. | Detecting misstatements of inventory and accounts receivable |
| Tuesday  April 3 |  | No class – guest speaker TBC |
| Thursday  April 5 | 21. | Related party transactions |
| Tuesday  April 10 | 22. | Completing the audit |
| Thursday  April 12 | 23. | Audit reporting on internal controls |
| Tuesday  April 17 | 24. | Audit reporting on financial statements |
| Thursday  April 19 | 25. | Assessing the going-concern assumption |
| Tuesday  April 24 | 26. | Future directions for the auditing profession |
| Thursday  April 26 | 27. | Final exam review |
|  | **FINAL EXAM (covers material from classes 15-27).**  TBC | |

**2. Graduate Program Student Learning Outcomes**

Five Student Learning Outcomes for the Master of Accounting program were developed by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools. These Student Learning Outcomes are as follows:

## *i. Technical, Conceptual, Problem-Solving*

Students will be competent in and be able to apply discipline-specific knowledge and skills in the fields of accounting or taxation. This learning outcome includes the development of critical thinking and problem-solving skills, as well as an understanding of the strategic role of accounting and taxation in business organizations and society.

## *ii. Professional Development*

Students will be able to communicate clearly and strategically, after considering the relevant audience, situation, and purpose of the communication. Students will demonstrate the ability to work productively with others to accomplish established goals.

**iii. *Research/Life-Long Learning***

Students will be able to use relevant research databases and academic/professional literature to gain new knowledge and analyze business situations.

**iv. *Ethical Principles and Professional Standards***

Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions.

**v. *Globalization and Diversity***

Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business.

This course will deal primarily with Outcome #1—Technical, Conceptual, Problem Solving. To a lesser extent, this course will help you meet Learning Outcomes #2 – Professional Development, #3 – Research/Lifelong Learning and #4 - Ethical Principles and Professional Standards.

**3. Course learning objectives**

By the end of this course, students should be able to:

1. Accomplish all the learning objectives that are listed for each seminar. The learning objectives for each seminar are listed in each seminar outline (see BlackBoard).
2. Describe current issues affecting the auditing profession.
3. Explain the answers to all questions covered in the seminars.
4. Demonstrate teamwork and report writing skills.
5. Demonstrate the ability to analyze and think critically about real world situations that involve a high risk of material misstatement.

**4. Course materials**

i) CLICKERS handsets:

* I will distribute a CLICKERS handset to each student in the class (this requires a $30 deposit which is returnable at the end of the course). Students must bring their CLICKERS handset to each class. The CLICKERS handset is an essential part of assessing student participation (see below).

ii) Online resources:

* Student Presentations: See Blackboard.
* Seminar outlines: See Blackboard.
* Guide to student participation: See Blackboard.
* Case study: See Blackboard.
* Articles listed on your seminar outlines as reading materials: See Blackboard.
  + PCAOB Documents ([www.pcaobus.org](http://www.pcaobus.org))
  + Statements on Auditing Standards (AS or AU): [www.pcaobus.org](http://www.pcaobus.org) and [www.aicpa.org](http://www.aicpa.org).
* SEC Staff Accounting Bulletins: <http://sec.gov/>
* SEC Filings: <http://sec.gov/edgar/searchedgar/webusers.htm>

iii) Course textbook:

* If you don’t already own an auditing textbook I would advise you to purchase “Auditing and Assurance Services: An Integrated Approach” by Alvin A. Arens, Randal J. Elder, Mark Beasley. Some of the seminar outlines include references to the Arens, Elder, Beasley textbook. If you already own a different auditing textbook, it is not necessary for you to purchase the textbook by Arens, Elder, Beasley.

**5. Method of Instruction**

Classes are held twice weekly in seminar rooms. The classes are designed to provide students with opportunities for interactions and discussions with other students with the specific purpose of achieving the detailed learning objectives that are specified for each seminar. To maximize collaborative learning, every student should come adequately prepared to actively participate and constructively discuss, critique and challenge the ideas of other students and the professor. Students are encouraged to use the Discussion Boards on Blackboard to share questions, thoughts and ideas throughout the course. This will promote active learning outside seminars and among students.

**6. Grading**

We adhere to the USC Leventhal School of Accounting and Marshall School of Business grading standards for graduate programs. In general, final course grades at the graduate level in a core course average approximately B+ (3.3), but may vary based on class performance. For elective courses, the class average is usually higher--approximating 3.5, which is between a B+ and an A-. You must receive a C or better to pass a required class, and you must have an *overall* B average (3.0 minimum) in order to graduate from USC. The graded elements of this course are listed in this syllabus along with information about how they will be evaluated.

A variety of skills are necessary to be an excellent auditing professional. Therefore, there are several components to your overall grade.

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| **Components** | **Points** | **%** |
| Student presentations | 100 | 10% |
| Class participation | 50 | 5% |
| Case study | 150 | 15% |
| Midterm exam | 350 | 35% |
| Final exam | 350 | 35% |
| Total | 1000 | 100% |

All graded work will be retained for one year after the end of the course ***unless*** the graded work has been returned to the student (i.e., if I returned a graded paper to you, it is your responsibility to maintain it).

**7. Student presentations (10% of course grade)**

The purpose of the presentations is for students to develop their speaking and presentation skills within an auditing context. There are fifteen presentations during the semester and each student is required to present once.

See the Student Presentations Timetable (below) for a list of the fifteen presentation topics and the expected duration of each presentation. The duration of the presentation does not include time at the end for Q&A which is when the audience is expected to ask questions and give comments. The quality of questions and comments by the non-presenting students will be assessed as part of their class participation mark (see below for further details).

**TO BE CONFIRMED**

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| Date | Class | Presentation Topics | Number of presenters  Duration of presentation |
| Tuesday  August 29 | 3. | Auditor changes and opinion shopping | 1-2 students; 10-15 minutes |
| Thursday  September 7 | 5. | Audit confirmations | 1-2 students; 10-15 minutes |
| Tuesday  September 12 | 6. | Client inquiry | 1-2 students; 10-15 minutes |
| Thursday  September 14 | 7. | Audit risk | 2 students; 20 minutes |
| Tuesday  September 26 | 10. | Information technology | 1-2 students; 10-15 minutes |
| Thursday  September 28 | 11. | PCAOB inspections and enforcement | 2 students; 20 minutes |
| Tuesday  October 17 | 15. | Audit committees | 2 students; 20 minutes |
| Tuesday  October 31 | 19. | Deficiencies in auditing revenues | 1-2 students; 10-15 minutes |
| Tuesday  November 7 | 21. | Related party transactions | 1-2 students; 10-15 minutes |
| Thursday  November 9 | 22. | Should audit partners be named? | 1-2 students; 10-15 minutes |
| Tuesday  November 14 | 23. | Deficiencies in auditing internal controls | 2 students; 20 minutes |
| Tuesday  November 21 | 25. | Going-concern | 1-2 students; 10-15 minutes |
| Tuesday  November 28 \* | 26. | Mandatory tendering  Mandatory rotation  An expanded model of audit reporting | 1-2 students; 10-15 minutes  1-2 students; 10-15 minutes  1-2 students; 10-15 minutes |
| \* Note there will be three presentations in this class. | | | |

It is your responsibility to tell me which presentation you (or your group) would like to give together with the names of any co-presenters. I will assign presentations on a ‘first-come-first-served’ basis. Therefore, you should sign up for a presentation quickly in order to be assigned one of your preferred topics.

After you have chosen your top 3 presentation topics you will need to email me your choices together with the names of any co-presenters. If your top 3 choices are already taken, I will let you know that you that you need to find an alternative presentation. I will regularly upload an updated presentation schedule to BlackBoard so that you can check which presentations are already taken by other students and which presentations are still available for you to select.

The presentation materials are taken from magazines, practitioner journals, the internet and newspapers. Please refer to the **Guide to Student Presentations** for a compendium of all the presentation materials.The compendium includes questions that students can discuss in their presentation. For example, the first presentation is on the topic of auditor changes and audit opinion shopping and this presentation has the following suggested questions:

Q1. The Sarbanes-Oxley Act (2002) requires audit committees to take responsibility for appointing and changing audit firms. Why was this requirement introduced? To what extent do you think management still have opportunities to engage in opinion-shopping even after SOX?

Q2. What information must a company disclose in its 8-K filing when it changes its auditor? How is this disclosure requirement likely to affect the incidence of opinion-shopping?

Answers to the suggested questions should be integrated such that the presentation as a whole is seamless. For example, in Presentation #1, students should provide a clear motivation for progressing from Q1 to Q2. The presentation should hang together as a whole rather a disjointed set of unrelated answers. If you wish, you can answer the questions in a different order (e.g., Q2 then Q1). Also, it is not necessary for you to answer all suggested questions – the questions posed are simply for your consideration.

Your presentation will contribute 10% to your grade. The assessment criteria for presentations are based on the following:

* Content
  + Did the presentation contain logical arguments and intelligent reasoning?
  + Did the presentation show evidence of independent research?
  + How effective were the visual aids (i.e., were they readable and uncluttered without typos)?
  + Did the presenters respond effectively to student questions during the Q&A session?
* Delivery and task management
  + Did the presenters speak clearly with appropriate volume?
  + Did the presenters convey a strong interest in the subject matter with enthusiastic and confident delivery?
  + Did the presenters speak without having to constantly refer to notes?
  + Did the presentation finish on time?

The criteria will be assessed using the following rubric:

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| --- | --- | --- | --- |
|  | Below average | Good | Excellent |
| 1. Did the presentation contain logical arguments and intelligent reasoning? |  |  |  |
| 2. Did the presentation show evidence of independent research? |  |  |  |
| 3. How effective were the visual aids? |  |  |  |
| 4. Did the presenters respond effectively to student questions during the Q&A session? |  |  |  |
| 5. Did the presenters speak clearly with appropriate volume? |  |  |  |
| 6. Did the presenters convey a strong interest in the subject matter with enthusiastic and confident delivery? |  |  |  |
| 7. Did the presenters speak without constantly referring to notes? |  |  |  |
| 8. Did the presentation finish on time? |  |  |  |

Please email me your presentation slides by 8pm on the evening of the day prior to your presentation.

Here are some tips on giving a good presentation:

* Pay attention to the grading criteria in the above rubric.
* Aim to have no more than one powerpoint slide per minute of your presentation. For example, you should have no more than 15 slides if your presentation is scheduled to last 15 minutes. If you feel the audience would benefit from more detailed information you can include additional slides as part of an Appendix or you can distribute detailed notes to the class.
* The content of your presentation must not encroach on the content of my powerpoint slides in the remainder of the class. Please refer to my powerpoint slides (available on BlackBoard) so that you can see what I will be covering and therefore what you should avoid covering in your presentation.

Please also note the following:

* I may include some presentation topics in the mid-term and/or the final exam. Therefore even when you are not presenting, you have a strong incentive to read the presentation materials and think about the suggested questions before coming to class. Failure to prepare adequately will mean not only that you lose participation marks but also that you will probably perform worse in the exams.
* There may be one or more scheduled presentations without student volunteers (there are more presentation slots than students in the class). In that situation, we will discuss the presentation topic together as a class.

**8. Class participation (5% of course grade)**

To obtain maximum participation marks students will need to fulfill all of the following requirements:

* Regular attendance in class. Persistent non-attendance will be regarded as unsatisfactory. I will monitor attendance by recording students’ responses on CLICKERS.
* Regularly bring your CLICKERS handset to class. You do not need to inform me if you accidentally forget to bring your CLICKERS handset to an occasional class. A persistent failure to bring the CLICKERS handset to class will be regarded as unsatisfactory.
* Do all the required readings before coming to class. Note that some readings are required while other readings are recommended or optional. I will monitor this by asking questions and giving pop quizzes (see seminar outlines for further details).
* Regular class participation through sharing one’s thoughts and ideas.
* Arrive to class on time.
* Do not engage in distracting behavior (e.g., playing on your cell phone).

**9. Case study (15% of course grade)**

The audit profession involves frequent communications between the CPA and the client. While students learn principles of writing and composition from other courses, they need to develop writing skills specific to the auditing situation. The case study contributes 15% to your overall mark. Late submissions will be penalized at a rate of 1% per day and early submissions will be accepted. The case study should be completed in groups of 3 to 4 students. It is each student’s responsibility to make sure they belong to a group, to make sure the group does not exceed four students, and to assign the workload among group members. The deadline for submitting your case study is TBC. The case can be given to me in class or in my office (HOH802) during office hours. Please refer to the **Guide to Case Study** for more details.

**10. Midterm and final exams (35% for each exam)**

The mid-term contributes 35% of your grade and lasts 2½ hours. The midterm covers the material discussed in classes #1 to #13. The mid-term will consist of 50 multiple choice questions (worth 50%) and one case study question (worth 50%). The difficulty is at a level similar to the questions encountered in class. The mid-term will take place on TBC.

The final also contributes 35% of your grade and lasts 2½ hours. The final focuses on material covered in classes #15 onwards but you should not forget the material discussed in earlier because these classes form the foundation for the second half of the course. The final consists of 50 multiple choice questions (worth 50%) and two written questions (worth 50%). The difficulty is at a level similar to the questions encountered in class.

In both the mid-term and final, students will be tested on their understanding of key auditing concepts and methodologies, and the ability to address issues and/or solve problems. The mid-term and final may include topics that have been discussed in the student presentations.

No make-up exams will be given (see the Leventhal School of Accounting’s policy on incompletes). Once an exam starts, you will not be permitted to leave the room until the exam is completed.

**11. 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. For more information visit [www.usc.edu/disability](http://www.usc.edu/disability).

**12. No recording and copyright notice**

No student may record any lecture, class discussion or meeting with me without my prior express written permission.  The word “record” or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding.  I reserve all rights, including copyright, to my lectures, course syllabi and related materials, including Power Points and all supplementary course materials available to the students enrolled in my class whether posted on Blackboard or otherwise.  They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites.

**13. Emergency Preparedness**

In case of a declared emergency if travel to campus is not feasible, USC 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. Please activate your course in Blackboard with access to the course syllabus. USC's Blackboard learning management system and support information is available at [blackboard.usc.edu](http://blackboard.usc.edu/).

**14. 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 – 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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=YHbFiuBXMUiPzaXUW_2yoBp0q60k8Icn1bDRibUKmeakuWLo05PSCGgAdAB0AHAAcwA6AC8ALwBzAGMAYQBtAHAAdQBzAC4AdQBzAGMALgBlAGQAdQAvADEAMQAwADAALQBiAGUAaABhAHYAaQBvAHIALQB2AGkAbwBsAGEAdABpAG4AZwAtAHUAbgBpAHYAZQByAHMAaQB0AHkALQBzAHQAYQBuAGQAYQByAGQAcwAtAGEAbgBkAC0AYQBwAHAAcgBvAHAAcgBpAGEAdABlAC0AcwBhAG4AYwB0AGkAbwBuAHMALwA.&URL=https%3a%2f%2fscampus.usc.edu%2f1100-behavior-violating-university-standards-and-appropriate-sanctions%2f). 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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=5F-oKxYZ_84eUlvQl_ACigG514a2SqBLcX3VIIbcxROkuWLo05PSCGgAdAB0AHAAOgAvAC8AcABvAGwAaQBjAHkALgB1AHMAYwAuAGUAZAB1AC8AcwBjAGkAZQBuAHQAaQBmAGkAYwAtAG0AaQBzAGMAbwBuAGQAdQBjAHQALwA.&URL=http%3a%2f%2fpolicy.usc.edu%2fscientific-misconduct%2f).

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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=190OK3tyQdpoij1EXhnEG9qxP0a62VKTMcP91B18k4-kuWLo05PSCGgAdAB0AHAAOgAvAC8AZQBxAHUAaQB0AHkALgB1AHMAYwAuAGUAZAB1AC8A&URL=http%3a%2f%2fequity.usc.edu%2f) or to the *Department of Public Safety* [http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=9LU6LukS35U_OawQw3sOb1JwsXKT9VqMtc6cVi1JVn2kuWLo05PSCGgAdAB0AHAAOgAvAC8AYwBhAHAAcwBuAGUAdAAuAHUAcwBjAC4AZQBkAHUALwBkAGUAcABhAHIAdABtAGUAbgB0AC8AZABlAHAAYQByAHQAbQBlAG4AdAAtAHAAdQBiAGwAaQBjAC0AcwBhAGYAZQB0AHkALwBvAG4AbABpAG4AZQAtAGYAbwByAG0AcwAvAGMAbwBuAHQAYQBjAHQALQB1AHMA&URL=http%3a%2f%2fcapsnet.usc.edu%2fdepartment%2fdepartment-public-safety%2fonline-forms%2fcontact-us).  This is important for the safety of the 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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=vK5liq1csZNrlBPI6aETxqgg5EalLE0SJNbLaxYMNVukuWLo05PSCGgAdAB0AHAAOgAvAC8AdwB3AHcALgB1AHMAYwAuAGUAZAB1AC8AcwB0AHUAZABlAG4AdAAtAGEAZgBmAGEAaQByAHMALwBjAHcAbQAvAA..&URL=http%3a%2f%2fwww.usc.edu%2fstudent-affairs%2fcwm%2f) provides 24/7 confidential support, and the sexual assault resource center webpage [sarc@usc.edu](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=i1h1QPw9kzyUWgCzf5ISO-uDZPfAZ8gXL5bewcKaTGakuWLo05PSCG0AYQBpAGwAdABvADoAcwBhAHIAYwBAAHUAcwBjAC4AZQBkAHUA&URL=mailto%3asarc%40usc.edu) describes reporting options and other resources.

**15. Support Systems**

A number of USC’s schools provide support for students who need help with scholarly writing. Check with your advisor or program staff to find out more. Students whose primary language is not English should check with the *American Language Institute* [http://dornsife.usc.edu/ali](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=2MTrC0eI7XydJvQci3w7qdRU7WrUbF25NPdf_rde7VmkuWLo05PSCGgAdAB0AHAAOgAvAC8AZABvAHIAbgBzAGkAZgBlAC4AdQBzAGMALgBlAGQAdQAvAGEAbABpAA..&URL=http%3a%2f%2fdornsife.usc.edu%2fali), which sponsors courses and workshops specifically for international graduate students. *The Office of Disability Services and Programs* [http://sait.usc.edu/academicsupport/centerprograms/dsp/home\_index.html](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=Cx_A3lJ58CD5x7n41i7l7phuaKj63SJJZwc0Rn0Iqv6kuWLo05PSCGgAdAB0AHAAOgAvAC8AcwBhAGkAdAAuAHUAcwBjAC4AZQBkAHUALwBhAGMAYQBkAGUAbQBpAGMAcwB1AHAAcABvAHIAdAAvAGMAZQBuAHQAZQByAHAAcgBvAGcAcgBhAG0AcwAvAGQAcwBwAC8AaABvAG0AZQBfAGkAbgBkAGUAeAAuAGgAdABtAGwA&URL=http%3a%2f%2fsait.usc.edu%2facademicsupport%2fcenterprograms%2fdsp%2fhome_index.html) provides certification for students with disabilities and helps arrange the relevant accommodations. If an officially declared emergency makes travel to campus infeasible, *USC Emergency Information* [*http://emergency.usc.edu/*](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=vEtvzTLoLx8sRrKCV0ZxT14Ny-mFQxmrQnr29d7mBrSkuWLo05PSCGgAdAB0AHAAOgAvAC8AZQBtAGUAcgBnAGUAbgBjAHkALgB1AHMAYwAuAGUAZAB1AC8A&URL=http%3a%2f%2femergency.usc.edu%2f)will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.