



ACCT 410x: Foundations of Accounting

Fall 2016

Professor Ruben A. Davila, CPA, CFF, JD, Esq.

Office: ACC 126
Course Website: <http://blackboard.usc.edu>
Office Hours: See Blackboard

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Lecture Class:	Section	Day	Time	Room	Final Exam
	14091R	MW	10 – 11:50am	JFF LL101	M, 12/12, 8 to 10 am
	14093R	MW	4 – 5:50 pm	JFF LL101	F, 12/11, 8 to 10 am

Important Dates:

Labor Day Holiday	M – 9/5
Exam Issues Deadline	F – 9/9: Notify of Conflicts or DSP accommodations
Last Day –Add/Drop	F – 9/9: Drop date without “W” and partial refund
Presentation Deadline #1	M – 9/19: Group Formation
Meet the Firms	Tu – 9/20: California Science Center, 6 – 9 pm
Exam #1*	F – 9/23: 8 to 10 am; Location to be determined.
Last Day to Drop w/o “W”	F – 10/7: Drop without transcript “W”, partial refund only thru 9/9
Last Day to Change P/NP	F – 10/7: Registration enrollment change from P/NP to Letter grade
Presentation Deadline #2	M – 10/10: Company research due
Exam #2*	F – 10/21 8 to 10 am; Location to be determined.
Presentation Deadline #3	Th – 10/27, Meeting with Professor
Group Presentations	M - 11/7; W - 11/9
Last Day to Drop with a “W”	F – 11/11
Presentation/Peer Evals Due	M – 11/14, Presentation Evals and Peer Evals are Due
Thanksgiving Holiday	W, 11/23 to F 11/25
Exam #3* [Final]	
10 am Section	M – 12/12, 8 to 10 am, Location to be determined
4 pm Section	W – 12/7, 4:30 to 6:30 pm Location to be determined

****Notify me via email** of any and all exam conflicts or DSP accommodation by 9/7. The email will be used to set up a meeting, we will meet, review required documentation and develop an appropriate plan of action.. See details in the body of the syllabus*

DISCLOSURE HIGHLIGHTS

▪ **Exams – Check for Conflicts and Deal with Accommodations – Exam #1, #2 are on Fridays**

We will have our examinations on Fridays, except for the Exam #3/Final. Please note any:

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| • Conflicts with other University courses or labs. | • DSP Accommodation Issues |
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In either case, notify me, personally meet with me and deliver documentation so we can address adjustments or accommodations.

▪ **Consistent Attendance, Preparation, and Participation Are Key to Doing Well**

The nature of the material and structure of the course make it difficult to impossible to do pass the course unless you attend regularly, come to class prepared, and participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is highly participative with discussion and group work emphasized throughout the course. Timely attendance and participation are expected and impact your overall grade.

▪ **Professional and Ethical Conduct are Expected**

Be courteous and respectful to your classmates, teacher and visitors to our classroom. Show up to class on time prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are in this situation so we can make necessary accommodations. You are responsible for material covered if you miss any part of a class. If you are late, enter class in the least disruptive manner. I take academic integrity is taken seriously. All work product must be the product of the individual or individuals named on the assignment. See SCampus for USC’s academic integrity principles, guidelines and related sanctions for violating academic integrity principles.

▪ **Grading is Based On Your Relative Performance with a Target Overall 3.3 grade**

Marshall policies suggest a target mean GPA of 3.3. As a result, approximately half the class will fall above and below this average. Your grade is based on your relative performance versus your peers on graded assessments throughout the course. Trying hard is important, but it is not enough. You must perform. I have discretion in adjusting course grades up or down based on the overall performance of a given class, based on my experience and expectations with this and similar courses.

• **Use of In-Class Use of Personal Communications Devices Not Allowed – No Exceptions**

Mobile phones, computers, laptops, tablets, etc. may not be used during class in accordance with Marshall policies. These devices should be turned off and put away during class – no exceptions. Occasionally, you may have critical communications that must be dealt with immediately. In these circumstances, take these communications outside classroom – exit and re-enter the classroom in the least disruptive manner.

▪ **The Course Involves Work Inside and Outside the Classroom.**

You will apply course principles and concepts to a variety of different business situations. Adequate preparation involves analyzing scenarios or problems covered in lectures, homework, assignments, quizzes, projects, etc. The class presentation requires group work outside class time: research, analysis, and developing the final presentation to the class.

• **You Responsible for Information on Blackboard**

All course information is communicated via Blackboard,. All postings are in the ‘Content’ folder including “Weekly Postings.” Weekly Postings provide information about the upcoming week’s, readings, assignments, quizzes, etc. As a general rule, Weekly Updates will be posted by Friday for the upcoming week. Other key information is also posted to Blackboard such as office hours, class resource material, solutions to selected assignments, etc.

• **Course Communications: Professor ↔ Student**

Blackboard’s email systems is used to communicate with my students. Make sure you configure and maintain your email to receive Blackboard email communications. Also, the best way to contact me is via email as I check it regularly. All email communications must include “ACCT 410” in the subject line. I do not check office voice mails with any regularity.

• **All Course Materials Are Copyrighted and May Not Be Distributed; No Video or Audio Recording**

All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent. Courses may not be videoed per USC policy. Audio recordings are allowed, but only with my express permission.

• **We are Special!**

Do NOT depend on someone outside my ACCT 410x sections for course information. ACCT 410 sections vary from instructor to instructor. We will all cover the same content but not necessarily in the same sequence and with some variation in depth. We will not have the same exams, exam dates, assignments, etc.

INTRODUCTION AND COURSE OBJECTIVES

ACCT 410x is not a traditional financial/managerial accounting course. This course will take a unique approach to accounting education. It is broader, more conceptual, reviews current issues as you develop an understanding of the role accounting plays in society and business. You should develop an appreciation for the critical role that accounting plays in business and how investors, creditors, and management use accounting information to make decisions and evaluate companies and their projects. The course is divided into two sections. The first section focuses on issues related to reporting and disclosure of external financial accounting information. The second section focuses on how management applies methods, techniques and conventions to internal accounting information to improve planning, control, and decision-making.

Learning Objectives

The course learning objectives and outcomes for this course are as follows:

- Explain and apply fundamental assumptions, principles, and concepts underlying financial accounting by solving problems and analyzing fact patterns to determine their impact on the recognition of financial accounting elements such as assets, liabilities, equity, revenues, expenses, gains and losses in articulated financial statements. (L.O. 1,3)
- Analyze and differentiate how transactions, economic events, adjustments, and other entity information (from simple to moderately complex) are captured, summarized, and presented in integrated general purpose financial statements and their footnotes by solving analyzing problems and evaluating fact patterns using critical thinking skills. (L.O. 1,3)
- Research, analyze, evaluate, and communicate the usefulness and limitations of financial accounting information in context with other sources of information and other disciplines by preparing written and oral presentations based on

information widely available public information including published financial statements (10Ks), articles in the financial and general press. (L.O. 1,3)

- Develop research, analytical, oral and written presentations skills, by preparing research projects including analyzing and assessing business organizations, their financial statements, and their strategic decisions in the context of their operational environment and impact on stakeholders. Your analysis will result in assessments and recommendations which will be developed and communicated in a collaborative environment. (L.O. 1,2,3,4,5,6)
- Explain how management and other stakeholders use key sections of the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. (L.O. 1 3)
- Analyze the manufacturing cost flows of an organization and their impact on profitability. (L.O 1)
- Apply various analytical tools including time value of money concepts, cost volume profit relationships, to plan, control, and evaluate business operating, investing, and financing decisions. (L.O. 3)

Required Materials

Title: Accounting Tools for Business Decision Making, 5th Edition

Authors: Kimmel, Paul D., Weygandt, Jerry J., and Kieso, Donald E. Publisher: John Wiley & Sons, Inc.
Available from multiple sources, and versions --- but get the 5th Edition.
“WileyPlus” supplement – is not integrated into the course so it is unnecessary. :

Also have a calculator to work problems during class, as mobile phones are not permitted, The typical high school graphing calculator will suffice.

PREREQUISITES/CO-REQUISITES

None, - but course is not open to students with course credits in accounting including BUAD 285a/b, 280a/b. Not available for course credit for a degree in accounting or business administration.

Course Website: <https://blackboard.usc.edu/>

Blackboard is used extensively to communicate with my classes. Weekly Postings - a detailed plan for the upcoming week – will include specific course topics, readings, assignments due, quizzes, cases assignments, etc. As a general rule, this information should be available by Friday of the preceding week. Any postings beyond Weekly Postings, will generally be accompanied by an email notification. Make sure receive emails through USC email system. **You are responsible for all information posted on Blackboard.** All postings will be in the “Course” section of Blackboard.

Grading Summary:

The components of your grade and their relative weights are as follows:

Exam #1	18%
Exam #2/Final.....	18%
Exam #3/Final.....	18%
Presentations	16%
Quizzes and Spreadsheet Assignments	16%
Homework, Classroom Contribution.....	14%
Total	100%

Your letter grade will be determined based on your relative performance versus your peers in across all my ACCT 410x sections. Current Leventhal School of Accounting and Marshall Business School guidelines provide a target mean GPA of 3.3 for this class. As a result, approximately half the class will finish above and below a B+ average. Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments.
2. Your overall average percentage score for all assessment items listed above.
3. Your relative ranking among all students in the class based on weighted average scores earned.

Note that grades are not assigned based on strict percentage guidelines. Also, “Incomplete” grades in Leventhal are assigned base on review and committee approval. and approved by a . I cannot assign you an “I” grade.

ASSIGNMENTS AND GRADING DETAIL

EXAMS (54%):

Examinations are closed book and consist of multiple choice questions, essays, short answers and problems. Exam coverage is based on material covered in class sessions, course assignments and readings. There will be material covered in class sessions that is not in the text. Exams will cover material in class through the date of the exams. Exams, including the Final Exam #3 are not cumulative and will be based on material covered subsequent to the previous exam.

Dates and times for exams are as follows:

Exam	Day/Time	Location
Exam 1	Friday, 9/23 - 8 to 10 am.	TBD – will be posted
Exam 2	Friday, 10/4 – 8 to 10 am	TBD – will be posted
Exam 3/Final	10am Section – 12/12; 8 to 10 am 4 pm Section – 12/7; 4:30 to 6:30 pm	To be determined (TBD) – will be posted on Blackboard.

Exam Conflicts: **Check you class schedules for any potential conflicts with Exams #1,#2 and notify me via email by 9/9.** You must notify me of any exam conflicts so appropriate alternative arrangements can be made. Exam conflicts refer to situations where you have a USC class or lab conflict at the same day/time as the exam. Non-university activities will generally not excuse you from taking the exam at the designated day and time.

Exam Accommodations: **Students that require special accommodations for examinations through the Learning Center should notify me via email by 9/9.** This will require that we schedule a meeting so we can review your documentation and develop an appropriate plan for accommodation. See Statement on Students with Disabilities below.

Under NO circumstances are you allowed to take, keep, copy, any of the Examination Questions portion or any examination. This includes taking the Examination Questions from the room in which the exam is administered or taking them during the session when the graded exam is reviewed. You may not copy, take a picture any portion of the exam. Violations will result in a zero grade being awarded for the examination taken.

Challenging or Questioning Grade: If you have any questions, concerns, or issues regarding an examination grade, you must contact me so we resolve them in a timely manner. After passage of the designated periods above, examination grades are final. Note that opening up the exam for review will open up the entire exam for review, not just the issue or question you indicate. See “Evaluation of Your Work” below for more detailed information.

Make-up exams will be given only in, what in my judgment are, extreme emergency situations justified by a legitimate excuse, and supported by appropriate and adequate documentation. This is consistent with Leventhal School of Accounting policies that you should take your exam at the scheduled time unless there is a very serious emergency AND you can properly document this emergency. My first preference will always be that students take all examinations. Students will always be required to take the final exam if they legitimately miss the final exam based on the above criterion.

If you arrive late to an exam, you may not take extra time to complete the exam unless there is a legitimate and documented emergency situation as noted above. If you are late, you must turn in your exam at the end of the exam period, irrespective of when you start the exam.

Finally, you must take the final exam at the scheduled time, unless an incomplete form has been negotiated and approved according to Marshall and Leventhal policies (or, of course, unless there is an emergency, as above)

QUIZZES AND SPREADSHEET ASSIGNMENTS (16%):

Quizzes are closed book and based on material covered during the previous lectures, readings, and/or assignments. There are no make-up quizzes as you are allowed to drop your lowest quiz score. Quizzes may be given at the beginning, during or at the end of class sessions. If you miss a quiz because you arrive late or leave early during a time when a quiz is administered, you will be deemed to have missed the quiz and will not be allowed to make it up. If you miss a quiz for any reason you will receive a grade of zero for that quiz and this will be dropped as your lowest quiz score. If you miss more than one quiz, the zero scores will stand and will be included in the computation of your final grade.

Quizzes may be announced or unannounced. As a general rule, pending quizzes will be posted on Blackboard in Weekly postings or at least two days prior to the class date of the quiz with an accompanying email. We generally will have a quiz once a week except for week of exams and presentation.

Excel Assignments You will develop spreadsheet models to support decision making during the semester. These are individual assignments. No information may be shared with any other members in completing the assignment. Each key stroke associated with your finished product must be your own. You will receive detailed information on these assignments after Exam 2. Unlike quizzes, these grades may not be dropped.

PRESENTATIONS & PEER EVALUATIONS(16%):

You are required to prepare a graded 18 to 20 minute group presentation on a company of chosen by your group. The assignment requires you to research, evaluate, and assess the organization in the context of the industry and the competitive environment in which it operates. The purpose of this project is to allow you to utilize and integrate the material covered in the course while developing your research, analytical, and communication skills in a business context setting. You will receive detailed instructions on this project in class along with required deliverables, parameters, expectations, deadlines, and grading criterion. These presentations are scheduled for 11/7 and 11/9.

Each group member is required to evaluate the performance of fellow group members at the end of each presentation. These peer evaluations impact your grade in three ways. First, these evaluations count as part of your class participation score. You will receive the average score awarded to you by your team members. Second, you will be given participation credit for preparing the peer evaluation. Last, individuals that receive peer evaluation grades that differ significantly from mean scores will result in an upward or downward adjustment to the grade group presentations grade. Peer evaluations that are one or two standard deviations outside the mean score will result in one +/- for each standard deviation beyond the mean.

Each group has the ability “divorce” a nonperforming member. Divorced students will be required to prepare their own presentation and receive no peer evaluation credit which will automatically diminish their score based on the criterion above.

Presentation instructions will be posted to Blackboard by the end of Week 3.

HOMEWORK, CLASS PARTICIPATION/CONTRIBUTIONS (14%)

Homework Assignments and Classroom Contributions grades are based on points earned and break down approximately 50/50.

Suggested, Homework, or Class Discussion Assignments

“Suggested assignments” included in the tentative course schedule will not be collected or graded. These assignments are provided so that you may work through these assignments and help solidify your understanding of the material covered IF you believe you would benefit from the extra work. Solutions to these assignments will be posted Blackboard once the material has been covered if available.

“Homework assignments” are collected and graded. Homework assignments and their due dates will be posted on Blackboard under “Content”. Grades will be based solely on effort extended and quality of work performed. The objective of homework is to learn by applying the concepts and principles covered in the course. Solutions to these assignments will be posted in Blackboard when possible. These will constitute approximately 40-50% of this portion of your grade and will be based on points earned.

Please note that I do not accept “emailed” homework assignments. Should you be unable to make a class session, either have a classmate turn in the assignment for you or drop off the assignments in my mailbox. Assignments are due at the beginning of each session. Late assignments will receive point deductions based on the tardiness of the submission, minus 1 point if turned in after the beginning of class and -1 for each additional day late.

“Class assignments” are not collected or graded but serve as the basis for class discussions. These require you to identify issues or areas of uncertainty, apply concepts and principles when developing a conclusion. These assignments serve as an important tool in developing a full appreciation and understanding of the areas we will cover in class. Your preparedness in this area will also strongly impact your class participation points. Solutions to these assignments will be posted in Blackboard if available possible.

Class contribution points are awarded based on timely attendance and participation. Attendance will be taken in every class sessions using a sign-in sheet. It is your responsibility to sign in for each full session attended. Note that being late more than two times will incur reductions in participation points.

Participation points will be awarded based on what I judge to be substantive contributions to the learning process. Examples include: asking questions in areas where you are confused; making comments or asking questions that demonstrate preparation and/or insight; demonstrating the ability to listen and respond to others, and, most importantly, contribution to the overall

learning process. It is possible to say a great deal while contributing little or nothing to the learning process. You may also earn participation points by providing and discussing a newspaper or magazine article that is relevant to a class discussion or lecture. Your participation grade will also include points awarded based on Peer Evaluations. Participation is a significant portion of your grade and generally constitutes 50-60% of this component of your grade.

You are more than welcome to review the class role sheet and participation point sheet at the conclusion of every class to see if your daily class contribution was recorded and that you were given proper credit.

Evaluation of Your Work

I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively as I can. If, however, you feel that an error has occurred in the grading of any assignment, quiz, or exam, you may request that your grade be re-evaluated. This request must be in writing and must meet the following criterion:

- Sent via email within the following specific time parameters.
 - Exams #1, #2 within three weeks after exams are returned.
 - Quizzes, Homework, and other graded assignments: two weeks after they are returned.
 - Exam #3/Final: You must first email me and request to pick up your final exam. You may then, after having reviewed the final, make a written request to have it re-evaluated. You have three weeks to accomplish the above after the day the Spring 2017 Semester begins.
- Your email should identify the assignment, quiz, exam to be re-evaluated and fully and carefully explain why you think the assignment should be re-graded.
- You will then submit the item as agreed upon with your email attached to it so that I can reevaluate and re-assess.
- You should have a response within two weeks of the submission.

Be aware that this re-evaluation process will also subject your entire assignment for reevaluation. The review can result in three types of grade adjustments: positive, none, or negative. If I do not receive a request for re-grading within the time parameters above, the grade will be considered final.

ADMINISTRATIVE AND OTHER COURSE ISSUES

Add / Drop Process

You can be dropped from the course if you are:

- absent for the first two classes of the semester.
- absent at least six times prior to November 11th, the last day to drop with a "W". You will be asked to drop in this case.

Students may drop via Web Registration at any time prior to Friday, November 11th. Please note that if you drop after September 12th your transcripts will show a W for the class. Students may add the class as space becomes available via Web Registration through Friday, September 12th.

Dates to Remember:

Last day to add classes or drop without a "W" and receive at least a partial refund	Friday – September 9 th
Last day to drop class without "W"; day to change from P/NP to letter Grade	Friday – October 7 th
Last day to drop with "W"	Friday – November 11 th

Retention Policy for Graded Coursework

I will attempt to return all homework, quizzes and exams to students after they are graded. If you are not present on the day a homework assignment, quiz or exam is returned. They will be available at my office for review during office hours as follows.

- Homework and quizzes will be maintained for two weeks. After this, they will be placed in a box outside my office door for pick up. Items not picked up by the date of final exam will be discarded.
- Exams #1,2 will be retained for one month after the end of the semester. After that, they will be discarded.
- Exam #3 (Final Exam) and any other course work not returned during class sessions, will be retained for one year after the end of the course. After that time, they will be discarded. Note this does not include graded coursework that was returned to the class but you failed to pick up for any reason.

Notify me via email if you want to pick up any of your graded coursework during office hours. This will allow me to have materials ready for you.

Technology Policy

Laptop and internet usage is not permitted during class sessions. Use of other personal communication devices, such as mobile phones, is considered unprofessional and is not permitted during class sessions. ANY such devices (mobile phones, smart phones, laptops, tablets, 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.

If necessary, you may leave class for a few minutes (2/5 minutes) to take an important communication. If you do so, please notify me in advance and do so in a manner that is not disruptive or disrespectful.

All course material is copyrighted and is for your personal use only. No course material can be posted, duplicated or shared in any way without the express written consent of the author. 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 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 (or to TA) by September 9th. 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.

Any student requiring accommodation should email to set up a meeting, meet with me with required DSP documentation by the deadline above so we can make appropriate accommodation arrangements for class lectures, quizzes and examinations.

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 (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. All students are expected to understand and abide by the principles discussed in the *SCampus*, the Student Guidebook (www.usc.edu/scampus or <http://scampus.usc.edu>). A discussion of plagiarism appears in the University Student Conduct Code (section 11.00 and Appendix A).

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 is 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 community and can lead to dismissal.

In addition, students enrolled in ACC/Leventhal School of Accounting courses 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.

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 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. *Relationship and Sexual Violence Prevention and Services* (RSVP) <https://engemannshc.usc.edu/rsvp/> provides 24/7 confidential support, and the sexual assault resource center webpage <https://sarc.usc.edu/reporting-options/> describes reporting options and other resources.

Support Systems

Students whose primary language is not English should check with the *American Language Institute* <http://dornsife.usc.edu/ali>, which sponsors courses and workshops specifically for international graduate students. *The Office of Disability Services and Programs* (www.usc.edu/disability) 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/>) will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.

Emergency Preparedness/Course Continuity

In the case of a declared emergency where 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. Emergency information on the continuity of the course will be posted to Blackboard in these circumstances.

Grades on Individual Assignments and Exams

Assignments must be turned in on the due date/time and in the manner based on the instructions for that type of assignment. Any assignment turned in late, even if by only a few minutes, will receive a grade deduction. As a general rule, homework will be reduced a point for each day late, other assignments will be lowered a grade step (e.g. a B+ grade would be reduced to a C+ grade). If you are unable to attend class on that day, make arrangements for it to be delivered to the classroom. Late or not, however, you must complete all required assignments to pass this course.

I will do my best to make my expectations for the various assignments, quizzes, exam questions clear. You are encouraged to ask questions if you are uncertain as to the question asked. I will also do my best to ensure that your work is evaluated fairly and objectively/ If you feel that an error has occurred in the grading of any assignment, quiz, or exam, you may ask that the course work be reevaluated. To do so, you must write me an email in which you:

1. Request the reevaluation and the item to be reevaluated
2. Provide an explanation or description of what is wrong or why you believe an error has been made. Please provide a specific and full explanation.
3. Make arrangements to submit the item for review.
4. Setting up a meeting to so that I can discuss the reevaluation with you.

Any course work will be reviewed in its entirety and will extend beyond the areas that are the subject of your request. There are three possible outcomes associated with this re-evaluation process. Resulting grade adjustments can be: positive, none, or negative. You have two weeks to submit coursework for re-evaluation with the exception of exams. Exams may be reviewed up to 3 weeks after they are returned.

Incomplete Grades

A mark of IN (incomplete) may be assigned when work is not completed because of a documented illness or other “emergency” that occurs after the 12th week of the semester (or the twelfth week equivalent for any course that is scheduled for less than 15 weeks).

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 12th week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. If an Incomplete is assigned as the student’s grade, the instructor is required to fill out an “**Assignment of an Incomplete (IN) and Requirements for Completion**” form (<http://www.usc.edu/dept/ARR/grades/index.html>) which specifies to the student and to the department the work remaining to be done, the procedures for its completion, the grade in the course to date, and the weight to be assigned to work remaining to be done when the final grade is computed. Both the instructor and student must sign the form with a copy of the form filed in the department. Class work to complete the course must 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.

Course Grade Disputes or Changes

All course grades assigned by faculty members are final and cannot be changed or modified outside the formal appeals process. Faculty may only change a course grade only if there was an error in the calculation of a grade

Students have the right to seek explanation, guidance, counsel and reasons for the assignment of a grade. Students may appeal a grade according to university policy as set forth in SCampus. In response to a disputed academic evaluation by an instructor, a student is entitled to two levels of appeal after review by the instructor: first to the chairperson of the department and then to the appropriate dean of the school. The full university policy can be found in SCampus at: http://www.usc.edu/dept/publications/SCAMPUS/gov/disputed_academic_evaluation_procedures.html

COURSE SCHEDULE

A "Tentative Course Schedule" is attached syllabus. It includes course topics on a week-by-week basis along with important dates throughout the semester. The Course Schedule identifies coverage of topics, related text readings and suggested assignments that complement lecture coverage. "Course" and "Homework" assignments will be taken from the suggested assignments listed in the schedule. **Specific course information, assignments, readings, class discussion preparations, pending quizzes and homework assignments and related due dates will be posted to Blackboard on a week by week basis. Weekly Postings should be available by the Friday for the upcoming week. You are responsible for all class information and updates posted to Blackboard.**

Note that the course schedule is tentative. My primary objective is to provide coverage of the material that serves as an adequate basis for understanding the materials. This may require slight variations from the tentative course schedule. While I will attempt to keep this schedule, the pace of the course and coverage is dictated by the needs of each individual class and may cause some variation in the schedule.. **Weekly Updates to the Tentative Course Schedule will be posted in on Blackboard under "Content". Again, you are responsible for all class information and updates that are posted. Important dates, such as exam dates, presentation dates, will not change.**



Undergraduate Program Learning Goals

In this class, emphasis will be placed on the USC Marshall School of Business learning goals as follows:

Goal	Description	Course Emphasis
1	Our graduates will have an understanding of the key business areas and their interplay <i>to effectively manage different types of modern enterprise.</i>	Medium
2	Our graduates will have a global mindset <i>demonstrating an understanding of the interplay of local, regional, and international markets, and economic, social and cultural issues.</i>	Low
3	Our graduates will demonstrate critical thinking skills, decision-making, and problem-solving abilities <i>to strategically navigate complex demands of business environments.</i>	Medium
4	Our graduates will demonstrate leadership skills <i>aspiring to be sensible, future-oriented leaders and innovators.</i>	Low
5	Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities <i>and aspire to add value to society.</i>	Medium
6	Our graduates will be effective communicators in speaking and writing <i>to facilitate information flow in organizational, social, and intercultural contexts.</i>	Low