



ACCT 410x: Foundations of Accounting

Fall 2017

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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Mailbox #31 [lobby of ACC Building]

Lecture Class:	Section	Day	Time	Room	Final Exam
	14096R	MW	4 – 5:50 pm	ACC303	W, 12/6, 4:30 to 6:30 pm

Important Dates:

Labor Day Holiday	M – 9/4
Last Day- Add/Drop no “W”	F – 9/8 No “W” on transcript
Exam Issues Deadline*	F- 9/8: Notify of DSP accommodations or exam conflicts
Presentation Deadline #1	M – 9/18: Group Formation
Meet the Firms	Tu – 9/19, California Science Center 6pm – 9pm [not required]
Exam 1*	M – 9/25
Presentation Deadline #2	W – 10/4: Preliminary Company Research Due
Last Day-Change P/NP to Letter	F – 10/6: No “W” on transcript
Presentation Deadline #3	Tu – 10/24 – Meeting with Professor
Exam #2	F – 10/27, 8 to 9:50 am; Location TBD
Group Presentations	M - 11/6; W - 11/8
Last Day to Drop with a “W”	F – 11/10
Presentation/Peer Evals Due	M – 11/13 – Presentation Evals and Peer Evals Due
Exam #3 [Final]*	F – 12/6, 4:30 to 6:30 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 #2 is on Friday**

Please note any:

- Conflicts with other University courses or labs.
- Accommodation Issues

In both cases, notify me via email so we can meet, address issues and make necessary 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 and sanctions for violating academic integrity principles.

• **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.

▪ **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.

▪ **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.” These Weekly Postings provide course 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 extended office hours or variations, class resource material, some solutions, etc.

• **Course Communications: Professor ↔ Student**

I use Blackboard extensively to communicate with my classes. 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.

• **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 our Professor Davila’s 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

This course builds upon the body of knowledge you have learned in previous financial and managerial accounting courses at other institutions. The course is generally more conceptual in nature and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on problems and 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.
- 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 problems and evaluating fact patterns.
- 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.
- 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 their impact on stakeholders. You will develop assessments and make recommendations based on your analysis and research and communicate your findings in a collaborative environment.

- 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. (*Marshall Learning Goal 3*)
- Analyze the cost, volume and profit relationships of an organization by calculating the contribution margin, breakeven point and target profits given a variety of business scenarios. (*Marshall Learning Goal 3*)
- Analyze the cash impact of business transactions by creating a statement of cash flows from a series of transactions and account balance changes. (*Marshall Learning Goal 1*)
- Analyze the manufacturing cost flows of an organization and their impact on profitability by producing a schedule of cost of goods manufactured and sold. (*Marshall Learning Goal 1*)
- Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions.
- Apply ethical frameworks and professional standards in analyzing situations and making informed decisions including the impact on stakeholders and society.

The course will cover topics from the following functional areas of accounting:

Financial Accounting: Accounting is an information system that attempts to capture the economic events that occur within an organization and develops useful information that can be used as a basis for decision-making. The first part of the course is dedicated to the development of financial accounting information and its uses. Financial accounting is governed by a set of rules (GAAP) and is geared towards the information needs of those outside the company.

Managerial Accounting: The second part of the course will cover how accounting information is used by managers. Managerial accounting does not contain a structured set of "GAAP" rules like those in financial accounting. It borrows conventions and techniques from other disciplines such as finance, operations management, and economics. The use of these methods is based on management decision-making, planning, control, and evaluation.

Required Materials

Title: *Accounting Tools for Business Decision Making, 6th Edition*

Authors: Kimmel, Paul D., Weygandt, Jerry J., and Kieso, Donald E. Publisher: John Wiley & Sons, Inc.

The text is available from multiple sources and in multiple versions, but make sure you get the 6th Edition. All text assignments must be completed from the 6th Edition. Some versions, including the one sold by the USC Bookstore, come with the "WileyPlus" online supplement. WileyPlus is not integrated into the course.

You must have:

- a calculator as we will work problems during class – you are not permitted to use your mobile phone. The typical high school graphing calculator would work.
- access to Blackboard including the ability to receive emails generated by Blackboard

PREREQUISITES/CO-REQUISITES

None, but this course is not open to students with course credits in accounting including BUAD 280/281 or predecessor version. 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	19%
Exam #2/Final.....	19%
Exam #3/Final.....	19%
Presentations	15%
Quizzes and Spreadsheet Assignments	15%
Homework, Classroom Contribution.....	<u>13%</u>
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, I cannot assign an “Incomplete” grade. All “I” grades in Leventhal must be reviewed and approved by a committee and/or the Dean’s Office.

ASSIGNMENTS AND GRADING DETAIL

EXAMS (57%):

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 is not cumulative and will be based on material covered subsequent to the previous exam.

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- generally two weeks after the exam is returned. After passage of the two week period, 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. If your score is reevaluated there are 3 possible outcomes – no change, increase in grade, decrease in grade.

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 or unusual circumstances beyond your control AND you can properly document this emergency. Will reschedule if at all possible. My first preference will always be that students take all examinations. You will always be required to take the final exam. .

If you arrive late to an exam, you may not take extra time to complete the exam unless there is a legitimate and documented situation as noted above. If you do not have an adequate reason, 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 a situation described above). See the LSOA standards attached to the end of the syllabus for further information.

Exam Conflicts: **Check you class schedules for any potential conflicts with Exams #2 and notify me via email by 9/8.** You must notify me of any exam conflicts so appropriate alternative arrangements can be made. Exam conflicts refer to situations where you have a class or lab conflict at the same day/time. 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 9/8. This will require that you meet with me personally so we can review your documentation and develop an appropriate plan for accommodation. See Statement on Students with Disabilities below.

QUIZZES AND SPREADSHEET ASSIGNMENTS (15%):

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.

If a “take-home” quiz is given and you are unable to attend class on its due date, you have three choices: (1) another class member bring the quiz to class, (2) deliver it to my mailbox with an email to that effect, or (3) email me the quiz. **Please note that I do not accept any other type of assignments using email, only quizzes.**

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(15%):

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 11/6 and 11/8.

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 impact your class participation score on a 25 point scale. These will be used to gain insight to your commitment and level of participation in the final grade. Second, you will be given participation credit for preparing the peer evaluation. Last, individuals that receive peer evaluation grades that indicate significant deviations either above or below class norms, will result in an upward or downward adjustment to the grade group presentations grade. Peer evals 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 (13%)

Points are earned for Homework Assignments and Classroom Contributions are approximately 50/50.

Suggested, Homework, or Class Discussion Assignments

“***Suggested assignments***” included in the tentative course schedule are not be collected or graded. These assignments are provided for those that want extra practice in an area. This allows you to work through assignments in areas you choose to 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 assignments serve as an important tool in developing a full appreciation and understanding of the complex areas we will cover in class. You are

expected to prepare the assignments, apply concepts, and develop positions on specific scenarios. Your preparation in this area will impact your class participation points. Solutions to these assignments will be posted in Blackboard when possible.

Class contribution points are awarded based on timely attendance and participation. Participation points receive twice the weight of attendance points in determining this portion of your grade. 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 given that the class is participatory and you will work in groups in every session.

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 bringing in 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. Please note that 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 you were given proper credit.

ADMINISTRATIVE AND OTHER COURSE ISSUES

Statement for Students with Disabilities

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. 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 your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu. **Any student requiring accommodation should notify me via email me by 9/8, set up a meeting within the subsequent week, bring your DSP documentation, so we can develop appropriate accommodation arrangements.**

Add / Drop Process

Dates to Remember – See usc.edu class schedule for more in-depth information.

Last day to add classes or drop without a "W"	Friday – September 8 th
Last day to drop without "W"	Friday – October 6 th
Last day to drop with "W"	Friday – November 10 th

Technology & Course Materials Copyright 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 and may not be distributed otherwise.

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 – 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 these principles. SCampus, the Student Guidebook, contains the Student Conduct Code in Section 11.00, while the recommended sanctions are located in Appendix A. <http://www.usc.edu/dept/publications/SCAMPUS/gov/>

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

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 a 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.

Support Systems

Student Counseling Services (SCS) - (213) 740-7711 – 24/7 on call

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention. <https://engemannshc.usc.edu/counseling/>

National Suicide Prevention Lifeline - 1-800-273-8255

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. <http://www.suicidepreventionlifeline.org>

Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

Sexual Assault Resource Center

For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: <http://sarc.usc.edu/>

Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086

Works with faculty, staff, visitors, applicants, and students around issues of protected class. <https://equity.usc.edu/>

Bias Assessment Response and Support

Incidents of bias, hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. <https://studentaffairs.usc.edu/bias-assessment-response-support/>

Student Support & Advocacy – (213) 821-4710

Assists students and families in resolving complex issues adversely affecting their success as a student
EX: personal, financial, and academic. <https://studentaffairs.usc.edu/ssa/>

Diversity at USC – <https://diversity.usc.edu/>

Tab for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students

COURSE SCHEDULE

A "Tentative Course Schedule" is attached to you 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 – it may vary slightly. My primary objective is to provide coverage that serves as an adequate basis for understanding the materials. This may require varying 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.**



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