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| http://marshallmashup.usc.edu/wp-content/uploads/2013/02/USC-Leventhal-Logo.jpg**USC Fall 2018 - SYLLABUS****ACCT 372: Internal Reporting Issues****Dr. Cecil W. Jackson, CPA** (Inactive)**Office:** ACC 110**Office Hours:** W W;1:00pm-3:00pm **Email:** ceciljac@marshall.usc.edu**Phone:** (213) 740 5020 |
| Section #: 14050D Day/Time: T/TH 12:00 – 1:50pm Room #: ACC303Section #: 14051R Day/Time: T/TH 2:00 – 3:50pm Room #: ACC303Section #: 14052R Day/Time: T/TH 4:00 – 5:50pm Room #: ACC 303 |

**COURSE DESCRIPTION:**

To familiarize students with the concepts and uses of accounting data for managerial planning, control and decision-making. This course emphasizes the collection and analysis of cost data for the purpose of achieving firm objectives. It focuses on the development of product cost information that will be useful for profit maximization in managerial decisions in the realm of price setting, determination of product mix, and in cost minimization actions.

**LEARNING OBJECTIVES:**

Upon completion of this course, you should be able to:

* Evaluate product costs using a variety of managerial accounting concepts including: Absorption & Variable Costing; Activity Based Costing/Management; Process Costing; Joint Costs and Treatment of By-Product Costs
* Understand and know how to prepare an organization’s Master Budget
* Evaluate differences in actual costs vs. budgeted costs through Variance Analysis
* Evaluate organization profitability through different volume and cost scenarios using Cost-Volume-Profit analysis
* Understand various methods of performance evaluation including financial and non-financial measures

To achieve these learning objectives, a combination of background reading, interactive discussion / lecture and practice problems will be utilized. Please note, the most important word in the sentence above is “interactive.” The reason is that research on learning indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

To demonstrate your achievement of the learning objectives stated above, you will be required to demonstrate your knowledge by individually working problems during quizzes and exams, as well as, working with classmates to solve various assigned class time exercises.

**REQUIRED MATERIALS:**

**Textbook:** Horngren, Datar and Rajan, “cost Accounting” : A Managerial Emphasis, 2015, 15th Ed.

Be sure to get the 15th Edition.

**COURSE PREREQUISITES:**

The prerequisite for this course is ACCT 370.

**COURSE NOTES:**

Exams

Exams may include: multiple-choice questions, short answer / brief essay questions, exercises, and problems. Preparing for exams involves dedication and ends only when you can: 1) identify the relevant issues in a given business situation; 2) analyze the data and transform it into information to be used in a comprehensive answer; and 3) explain what you did using techniques demonstrated in class. The best bet for success involves a number of steps. First, is making sure you do the advanced preparation for each class session. Second is reworking problems done in class and trying other additional problems. Third is making sure you ask questions in a real-time manner to solidify your understanding of the material as we go, rather than trying to ‘get it’ right before an exam. Remember, on exams you will be required to perform all work (e.g., problem setup, solution generation, and answer presentation) on your own.

During the semester, each exam will be returned no more than one week after it has been given. After each test is returned there is a one class session reflection period and then you will have one week to discuss your grade. After this time, grades on tests become final. All other grades are final once given.

The Leventhal School of Accounting policy states that exams should not be missed unless there is a very serious emergency AND it can be properly documented. Also, to the extent possible, you must inform the instructor of the emergency prior to the exam (it is understood this is not always possible). If you miss an exam for something other than a serious emergency and / or you cannot provide documentation, you will receive a zero grade for the exam. If there is a serious emergency, you can provide proper documentation and (when possible) have notified me before the exam, a substitute grade will be calculated based on the normalized average of your remaining future exams. There will be no make-up exams.

The final exam must be taken at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines.

In-class Exercises

At various points during the semester, unannounced exercises will be introduced to provide students with examples of kind of material they should expect to see on exams. These exercises can be completed by ad hoc groups, of five (5) members or less, using any course materials present (i.e., open book / open notes). Points are earned by students completing the exercise based on the proper application of the techniques covered during class discussion. No make-ups or alternative assignments will be accepted.

Excel Project You will be required to prepare a thorough master budget using Excel spreadsheet techniques

 Group Research Project

A group project will be introduced in the second half of the course. This project will require your team to research a Balanced Scorecard, or research on other Modern developments in managerial accounting.

Final Course Grades

Final letter grades will be assigned based on a curve giving and average GPA of approximately 3.30. The average will be consistent with the grading policies of the Leventhal School of Accounting.

**GRADING POLICIES:**

Grades will be based on the following:

40% Mid-Term Examination

45% Final Examination

 5% Homework and Excel Assignment

 5% Class Exercises & Participation and Case Study discussion

 5% Group Essay Project

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

**GRADING STANDARDS**

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F ‑ failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

The grade of W (Withdraw) is assigned if the student officially withdraws after the third week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures.

Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

**G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES**

The grade point average prerequisites for any undergraduate student enrolled in any accounting course is a minimum 2.5 GPA for all completed accounting courses. In computing grade point average prerequisites, BUAD 250ab, 280, 281, 305 and 302T are considered accounting courses.

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

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

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

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

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

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

**ADDITIONAL INFORMATION:**

Retention of Graded Material:

Exams will be retained for one semester subsequent to the one in which you take the course. All other assignments including class exercise assignments will be handed back in class. It is your responsibility to either collect your graded assignments or to make arrangements to pick them up. Any such assignments not picked up will be retained until the end of the semester. These assignments will be discarded one week after beginning of the next semester.

**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=B1AXeTFoaJ4Do036GH0IePAieeMks-aYd6BjRJtDhnuuj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwAHMAJQAzAGEAJQAyAGYAJQAyAGYAcwBjAGEAbQBwAHUAcwAuAHUAcwBjAC4AZQBkAHUAJQAyAGYAMQAxADAAMAAtAGIAZQBoAGEAdgBpAG8AcgAtAHYAaQBvAGwAYQB0AGkAbgBnAC0AdQBuAGkAdgBlAHIAcwBpAHQAeQAtAHMAdABhAG4AZABhAHIAZABzAC0AYQBuAGQALQBhAHAAcAByAG8AcAByAGkAYQB0AGUALQBzAGEAbgBjAHQAaQBvAG4AcwAlADIAZgA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttps%253a%252f%252fscampus.usc.edu%252f1100-behavior-violating-university-standards-and-appropriate-sanctions%252f).   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=tVqpbA2tgdDQhLw0iM9CUDY7e8xygRUW9BG88JNDsJ2uj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAHAAbwBsAGkAYwB5AC4AdQBzAGMALgBlAGQAdQAlADIAZgBzAGMAaQBlAG4AdABpAGYAaQBjAC0AbQBpAHMAYwBvAG4AZAB1AGMAdAAlADIAZgA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252fpolicy.usc.edu%252fscientific-misconduct%252f).

**SUPPORT SYSTEMS**

*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=tpiQmrxbs8TSpPPLG0rUiNPjHWbfpZnwWpUcx0g0Roauj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAHMAYQBpAHQALgB1AHMAYwAuAGUAZAB1ACUAMgBmAGEAYwBhAGQAZQBtAGkAYwBzAHUAcABwAG8AcgB0ACUAMgBmAGMAZQBuAHQAZQByAHAAcgBvAGcAcgBhAG0AcwAlADIAZgBkAHMAcAAlADIAZgBoAG8AbQBlAF8AaQBuAGQAZQB4AC4AaAB0AG0AbAA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252fsait.usc.edu%252facademicsupport%252fcenterprograms%252fdsp%252fhome_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=QmFOh9WvYYn3H3ZqnYykAYvBXXzwr0xpT4FZnwzLt5Kuj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAGUAbQBlAHIAZwBlAG4AYwB5AC4AdQBzAGMALgBlAGQAdQAlADIAZgA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252femergency.usc.edu%252f) will provide safety and other updates, including ways in which instruction will be continued by means of blackboard, teleconferencing, and other technology.

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=tkp2pDERcRY6JIldzHZEUU4o3Dav_dupvmbUiqdvngPiFa0NJe_UCGgAdAB0AHAAcwA6AC8ALwBlAG4AZwBlAG0AYQBuAG4AcwBoAGMALgB1AHMAYwAuAGUAZAB1AC8AYwBvAHUAbgBzAGUAbABpAG4AZwAvAA..&URL=https%3a%2f%2fengemannshc.usc.edu%2fcounseling%2f)

*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](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=HITarvnv9CO2pTccYqgHyEtslFHtTwUcKO2Bd5NuvADiFa0NJe_UCGgAdAB0AHAAcwA6AC8ALwB1AHIAbABkAGUAZgBlAG4AcwBlAC4AcAByAG8AbwBmAHAAbwBpAG4AdAAuAGMAbwBtAC8AdgAyAC8AdQByAGwAPwB1AD0AaAB0AHQAcAAtADMAQQBfAF8AdwB3AHcALgBzAHUAaQBjAGkAZABlAHAAcgBlAHYAZQBuAHQAaQBvAG4AbABpAGYAZQBsAGkAbgBlAC4AbwByAGcAXwAmAGQAPQBEAHcATQBGAEEAZwAmAGMAPQBjAGwASwA3AGsAUQBVAFQAVwB0AEEAVgBFAE8AVgBJAGcAdgBpADAATgBVADUAQgBPAFUASABoAHAATgAwAEgAOABwADcAQwBTAGYAbgBjAF8AZwBJACYAcgA9AF8AMwA2AG4AbgBGAEUAVABNAC0AUQA2AHAAWgA2AGkAcQA5AEYAYgBrAFIATABuAE8AcQBCADIAaABBAEsAZgAzAGgAcABCADcAZQBtAEkAQwBaAG8AJgBtAD0ARQAyAFUAcwBaAEoAUgBDAE0AcQBpADkATwBFAGYASwBVAGUAcQBrADkAWQAxAHUAWQAzAGUARABnAGwAXwBjAGoAUwBlAEQAbgBpADkAUAAtADMAcwAmAHMAPQB0AHcAdQA4ADMAMQBhAE4ASAB1AHAASgBuAG8AaQBTAEUAegBzAFgAWgAxAGwAbQBxADkAeQBDAHoASgB2AEUAdgAzADUAVgA1AHYANQBkAFkAQQBZACYAZQA9AA..&URL=https%3a%2f%2furldefense.proofpoint.com%2fv2%2furl%3fu%3dhttp-3A__www.suicidepreventionlifeline.org_%26d%3dDwMFAg%26c%3dclK7kQUTWtAVEOVIgvi0NU5BOUHhpN0H8p7CSfnc_gI%26r%3d_36nnFETM-Q6pZ6iq9FbkRLnOqB2hAKf3hpB7emICZo%26m%3dE2UsZJRCMqi9OEfKUeqk9Y1uY3eDgl_cjSeDni9P-3s%26s%3dtwu831aNHupJnoiSEzsXZ1lmq9yCzJvEv35V5v5dYAY%26e%3d)

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=g4MKkbfZHwUnTRrg_3eNX5X3PBjV4YKV4Y7Q23WtEPbiFa0NJe_UCGgAdAB0AHAAcwA6AC8ALwBlAG4AZwBlAG0AYQBuAG4AcwBoAGMALgB1AHMAYwAuAGUAZAB1AC8AcgBzAHYAcAAvAA..&URL=https%3a%2f%2fengemannshc.usc.edu%2frsvp%2f)

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=ygBg1FqaH8jWbAYK1fWE070qUDPWmpyddLV7L3MfGhviFa0NJe_UCGgAdAB0AHAAOgAvAC8AcwBhAHIAYwAuAHUAcwBjAC4AZQBkAHUALwA.&URL=http%3a%2f%2fsarc.usc.edu%2f)

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=bnnlTMWXmVJoWCY9X0hO_TdHpn-lvNIoCZ_NEpZnc2LiFa0NJe_UCGgAdAB0AHAAcwA6AC8ALwBlAHEAdQBpAHQAeQAuAHUAcwBjAC4AZQBkAHUALwA.&URL=https%3a%2f%2fequity.usc.edu%2f)

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=X-GChX6CkJ24TuXxFGrHTZaXUA22k7KHDGLg5fZGyITiFa0NJe_UCGgAdAB0AHAAcwA6AC8ALwBzAHQAdQBkAGUAbgB0AGEAZgBmAGEAaQByAHMALgB1AHMAYwAuAGUAZAB1AC8AYgBpAGEAcwAtAGEAcwBzAGUAcwBzAG0AZQBuAHQALQByAGUAcwBwAG8AbgBzAGUALQBzAHUAcABwAG8AcgB0AC8A&URL=https%3a%2f%2fstudentaffairs.usc.edu%2fbias-assessment-response-support%2f)

*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/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=ijU7sNRU4-xgLNJiyeMit7zOfiOPxdtS9b7sZxr8SJU5eK8NJe_UCGgAdAB0AHAAcwA6AC8ALwBzAHQAdQBkAGUAbgB0AGEAZgBmAGEAaQByAHMALgB1AHMAYwAuAGUAZAB1AC8AcwBzAGEALwA.&URL=https%3a%2f%2fstudentaffairs.usc.edu%2fssa%2f)

*Diversity at USC –* [https://diversity.usc.edu/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=7B7DPlp-gDL_5IgWj-V0SyRUCV-OPyreGdJjEBsMBvs5eK8NJe_UCGgAdAB0AHAAcwA6AC8ALwBkAGkAdgBlAHIAcwBpAHQAeQAuAHUAcwBjAC4AZQBkAHUALwA.&URL=https%3a%2f%2fdiversity.usc.edu%2f)

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

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=ZaBA1veyWKHms6JzSPR6KKVv0wviXqHuB0KTOH6Hn4yuj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAGUAcQB1AGkAdAB5AC4AdQBzAGMALgBlAGQAdQAlADIAZgA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252fequity.usc.edu%252f) 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=sL_XxIZJ6AH872IF7z6m_sh9YC26qQd8aCebFUOrcJyuj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAGMAYQBwAHMAbgBlAHQALgB1AHMAYwAuAGUAZAB1ACUAMgBmAGQAZQBwAGEAcgB0AG0AZQBuAHQAJQAyAGYAZABlAHAAYQByAHQAbQBlAG4AdAAtAHAAdQBiAGwAaQBjAC0AcwBhAGYAZQB0AHkAJQAyAGYAbwBuAGwAaQBuAGUALQBmAG8AcgBtAHMAJQAyAGYAYwBvAG4AdABhAGMAdAAtAHUAcwA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252fcapsnet.usc.edu%252fdepartment%252fdepartment-public-safety%252fonline-forms%252fcontact-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=AZ6nQkr1w65uIc_zbmCNHS9EaYeT4pGYPYEyca0tdNauj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwACUAMwBhACUAMgBmACUAMgBmAHcAdwB3AC4AdQBzAGMALgBlAGQAdQAlADIAZgBzAHQAdQBkAGUAbgB0AC0AYQBmAGYAYQBpAHIAcwAlADIAZgBjAHcAbQAlADIAZgA.&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttp%253a%252f%252fwww.usc.edu%252fstudent-affairs%252fcwm%252f) provides 24/7 confidential support, and the sexual assault resource center webpage [https://sarc.usc.edu/reporting-options/](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=WAuGsplU66nerSrA7JmMjXhLlDpkbVkG_1Kp7FKugyyuj52ceQLTCGgAdAB0AHAAcwA6AC8ALwBtAGEAaQBsAC4AbQBhAHIAcwBoAGEAbABsAC4AdQBzAGMALgBlAGQAdQAvAG8AdwBhAC8AcgBlAGQAaQByAC4AYQBzAHAAeAA_AEMAPQBfAEYAMgBPAGcAYgBiAEoAVQBFADIAdQA0ADAAUQBlADkAOQBLADEAWgB2AG8ANwBRAGkAVABLADUAdABFAEkARwBwAGYATwAwAGEAOAAyAEIAVABpAHQAUwB3AEMALQB1AHQAVgBfAF8AUAB2AHgAQwB2AGEALQBmADYAYgBWAF8AOABaAFcAUwBMAFIAYwBoAEoAawAuACYAVQBSAEwAPQBoAHQAdABwAHMAJQAzAGEAJQAyAGYAJQAyAGYAcwBhAHIAYwAuAHUAcwBjAC4AZQBkAHUAJQAyAGYAcgBlAHAAbwByAHQAaQBuAGcALQBvAHAAdABpAG8AbgBzACUAMgBmAA..&URL=https%3a%2f%2fmail.marshall.usc.edu%2fowa%2fredir.aspx%3fC%3d_F2OgbbJUE2u40Qe99K1Zvo7QiTK5tEIGpfO0a82BTitSwC-utV__PvxCva-f6bV_8ZWSLRchJk.%26URL%3dhttps%253a%252f%252fsarc.usc.edu%252freporting-options%252f) describes reporting options and other resources

**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](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=-sGbgKP0ZaLYhCwM3vhwWcFw2FJIObJR-FhSP8aVKHw5eK8NJe_UCGgAdAB0AHAAOgAvAC8AdwB3AHcALgB1AHMAYwAuAGUAZAB1AC8AZABpAHMAYQBiAGkAbABpAHQAeQA.&URL=http%3a%2f%2fwww.usc.edu%2fdisability)). 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](https://mail.marshall.usc.edu/owa/redir.aspx?SURL=-aanQjN_9C7mJMKoqtsgy59rWAjuqK9ZSfEOzUOARdk5eK8NJe_UCG0AYQBpAGwAdABvADoAYQBiAGkAbABpAHQAeQBAAHUAcwBjAC4AZQBkAHUA&URL=mailto%3aability%40usc.edu).

**Important dates for courses beginning in second half of Spring 20**18

 **Session Dates** (session code **442**)

First day of classes:

Monday, October, 15, 2018

Last day to add:

Tuesday, October 23, 2018

Last day to drop without a mark of "W" and receive a refund:

Tuesday, October 23, 2018

Last day to withdraw without a “W” on transcript or change pass/no pass to letter grade:

Friday, November 2, 2018

Last day to drop with a mark of "W":

Wednesday, November 21, 2018

End of session:

Wednesday, December 12, 2018

Final Examination for Acct 372 : Monday, December 10, 2018 at 4:30PM

For additional information, you may use any of the following:

**USC Emergency – (213) 740-4321**

**USC Emergency Information – (213) 740-9233**

**USC Information – (213) 740-2311**

**KUSC Radio – 91.5 FM**

The Office of Disability Services and Programs ([www.usc.edu/disability](http://www.usc.edu/disability)) 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. 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.

**NOTE: ALL DSP LETTERS MUST BE SUBMITTED TO THE PROFESSOR WITHIN THE FIRST THREE CLASS SESSIONS. THEY MAY BE SUBMITTED IN HARD OR SOFT COPY.**

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the professor. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. Upon request, all electronic devices in your possession (e.g., cell / smart phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom.

Recordings

No student may record any lecture, class discussion or meeting with the professor without the professor’s 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. The professor reserves all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in this 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. Exceptions are made for students who have made prior arrangements with DSP and the professor.

**OTHER ACADEMIC STANDARDS**

1. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.
2. No unregistered students are permitted to attend accounting classes regularly.

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| **STUDENT LEARNING OBJECTIVES**

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| **Objective 1** | Technical Knowledge | Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions. | **Heavy** |
| **Objective 2** | Research, Analysis and Critical Thinking | Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment. | **Heavy** |
| **Objective 3** | Ethical Decision Making | Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making. | **Light** |
| **Objective 4** | Communication | Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner. | **Light** |
| **Objective 5** | Leadership, Collaboration and Professionalism | Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.  | **Medium** |

**ACCT 372 Spring 2018**SCHEDULE

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| **DAY** | **DATE** | **TOPIC** | **ADVANCE READING** | **PROBLEMS** |
| 1. |  Oct 15 | Overview Strategy, Balanced Scorecard | Ch 12Ch19 |  |
| 2. | Oct 17 | Cost-Volume-profit;Cost Behavior & Cost Estimation | Ch 3Ch 10 | 3-23; 3-363-4610-22; 10-23 |
| 3 | Oct 22 | Pricing | HandoutCh 13 | 13-22; 13-25; 13-26 |
| 4 | Oct 24 | Process Costing Master Budget | Ch 17Ch 6 | 17-14; 17-2017-21; 17-22 |
| 5 | Oct 29 | Inventory | Ch 9 | 9-27; 9-30 |
| 6 |  Oct 31 | Performance Management;Management Control Systems /Transfer Pricing | Ch 23Ch 22 | 23-20; 23-2522-23; 22-27 |
| 7 | Nov 5 | **Midterm**  |  |  |
| 8 | Nov 7 | Standard Costing;Levels 1, 2, & 3 Analysis | Ch 7 | 7-20; 7-25;7-29 |
| 9 | Nov 12 | Sales Variances | Ch 14 | 14-23; 14-26 |
| 10 | Nov 14 | Activity Based Costing and;i) Product Costingii) Reengineeringiii) Cost Prediction Models | International Case StudyCh 5 | 5-19; 5-20 |
| 11 | Nov 19 | Presentations |  | **Group****Research Assignment** |
| 12 | Nov 26 | Presentations |  |  |
| 13 | Nov 28 | Decision Making & Relevant Cost | Ch 11 | 11-25; 11;35; 11-38 |
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| **Final Exam: Monday, December 10 at 4:30pm-6:30pm** |

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**Appendix I**



**Undergraduate Program Learning Goals**

According to the AACSB, the Learning Goals state how the degree programs demonstrate the Marshall mission. Learning Goals should be broad statements, describing the goal of learning as well as the outcome. Accordingly, below the **goal** is what Marshall intends the students should be and the *outcome* further describes students’ application and transfer of knowledge. The goals should express expectations that reflect the depth and breadth of student knowledge and skills that are sustainable foundations for life-long learning in support of their professional and personal development.

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

**Learning** **objectives** **associated** **with** **each** **learning** **goal:**

According to AACSB, the more places in a curriculum [exist] that support one or more learning goals [and their objectives], the greater the probability of student success.

**1.** Learning goal: **Our graduates will have an understanding of the key business areas and their
 reciprocity** *to effectively manage different types of modern enterprise.*

* Students will gain factual, conceptual, procedural, and metacognitive knowledge of the following areas: Accounting, finance, marketing, management & organizational behavior, operations and information management, and entrepreneurship.
* Students will integrate disciplinary knowledge to develop a general management perspective and know how to tailor it to different types of modern enterprise.
* Students will understand and utilize current technology in all disciplines.
1. Learning goal: **Our graduates will have a global mindset** *demonstrating an understanding of the
 interplay of local, regional, and international markets, and economic, social and
 cultural issues.*
* Students will understand the complexities of business in the global economy and society, including its local, regional and global impact.
* Students will understand the different markets such as product, capital, commodity and factor, labor and global markets.
* Students will apply theories, models, and frameworks to analyze those markets.
* Students will have knowledge of the role of the legal, regulatory, competitor, financial, and consumer environments on business.
* Students will have knowledge of other cultures and their implications for business practice.
* Students will be able to adapt behavior and business practices to diverse business environments and cultures.
1. Learning goal: **Our graduates will demonstrate critical thinking skills, decision-making, and
 problem-solving abilities** *to strategically navigate complex demands of business
 environments*.
* Students will gather, categorize, analyze, interpret, and evaluate relevant qualitative and quantitative information.
* Students will critically question problems, competing priorities and points of view in situations characterized by ambiguity and/or uncertainty.
* Students will apply analytic tools and frameworks of business disciplines to create and defend well-­‐reasoned conclusions and solutions based on relevant criteria and standards.
* Student will develop abstract ideas and design novel conceptual frameworks based on facts and theories.
1. Learning Goal: **Our graduates will demonstrate leadership skills** *aspiring to be informed,
 sensible, future-oriented leaders and innovators.*
* Students will recognize the intricacies of individual and organizational group behaviors and demonstrate leadership skills at all levels in organizations, such as team leadership, departmental leadership, executive leadership, and entrepreneurial leadership.
* Students will demonstrate the ability to be creative and innovative thought-leaders.
1. Learning goal: **Our graduates will demonstrate ethical reasoning skills, understand social,
 civic, and professional responsibilities** *and aspire to add value to society*.
* Students will understand and abide by professional codes of conduct.
* Students will understand the importance of ethics across cultures.
* Students will know how to apply ethical frameworks to assess appropriate courses of conduct.
* Students will recognize situations and issues that present ethical challenges and will be able to develop solution approaches.
* Students will understand businesses’ responsibilities to stakeholders and moral obligations to society at large.

 **6.** Learning goal: **Our graduates will be effective communicators in speaking and writing** *to
 facilitate information flow in organizational, social, and intercultural contexts.*

* Students will assess and characterize diverse communication goals and audience needs across cultures and utilize the appropriate oral or written form of communication as well as applicable media and technology.
* Students will understand interpersonal and organizational communication dynamics and implement effective internal and external organizational communication strategies.
* Students will conduct research using a broad range of sources, synthesizing and judging the quality of collected information and support their written or oral claims logically and persuasively.
* Students will write effectively in professional contexts and in all common business formats.
* Students will create and deliver context specific presentations and/or lead meetings individually or collaboratively.

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| **Important Dates: Fall 2018** |
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| Last Day to Register/Add without Late Fee | Friday, August 17 |
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| First Day of Class, Regular Session and Session 431 | Monday, August 20 |
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| **Last Day to Add or Drop without a "W" (1st Half Session 431)** | **Thursday, August 30** |
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| Labor Day, University Holiday | Monday, September 3 |
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| Last Day to Add or Drop without a "W" (Regular Session) | Friday, September 7 |
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| **Last Day to change enrollment from P/NP to a Letter grade (1st Half Session 431)** | **Monday, September 10** |
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| Meet the Firms, California Science Center  | Thursday, September 20, 6:30pm-9pm |
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| **Last Day to Drop with “W” for ACCT courses (1st Half Sess. 431)** | **Monday, October 1** |
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| Last Day to change enrollment from P/NP to Letter grade (Regular Session) | Friday, October 5 |
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| Final Exams for ACCT courses (1st Half, Session 431) | Tuesday-Friday, October 9-12 |
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| First Day of Class, 2nd Half, Session 442 | Monday, October 15 |
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| **Last Day to Add/Drop without"W" for ACCT courses (2nd Half Session 442** | **Tuesday, October 23** |
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| **Last Day to change enrollment from P/NP to a Lettergrade (2nd Half Session 442)** | **Friday, November 2** |
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| Last Day to Drop with a "W", Regular Session Courses | Friday, November 9 |
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| **Last Day to Drop with “W” for ACCT courses (2nd Half Session 442)** | **Wednesday, November 21** |
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| Thanksgiving Break | Wednesday-Friday, November 21-23 |
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| Last Class Meeting | Friday, November 30 |
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