



# BUAD 280 – Introduction to Financial Accounting

## Fall 2018 Course Syllabus

**Professor:** Ruben A. Davila

**Office:** ACC 126 Northwest Corner of ACC Bldg

**Course Website:** <http://blackboard.usc.edu>

**Office Hours:** Professor: TBA; IA Office Hours TBA  
Will be posted on Blackboard

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Section	Day	Class Time	Room	Exam 2 on Friday	Final Exam
14510R	MW	12:30 – 1:50 pm	JFF 233	F – 10/26, 8 – 9:45 am, TBD	F, 12/7, 8 – 10 am
14516R	MW	4:00 – 5:20 pm	JFF 322	F – 10/26, 8 – 9:50 am, TBD	F, 12/7, 8 – 10 am

### Important Dates:

Labor Day	M – 1/16	Holiday
Last Day to Drop without W	F – 9/7	
Exam Issues Deadline	F – 9/7	Notify/Meet-DSP accommodation or exam conflict
Meet the Firms [not required]	Th 9/20	Cal. Science Center, 6:30 – 9 pm
<b>Exam #1</b>	<b>W – 9/24</b>	<b>Regular Class Session, in Regular Classroom</b>
Drop without “W”	F – 10/5	Last day to drop without a “W”
<b>Exam #2</b>	<b>F – 10/26</b>	<b>8 to 9:45 am; Location TBD</b>
Drop Date with a “W”	F – 11/9	Last day to drop with a “W”
<b>Exam #3 - Final</b>	<b>F - 12/7</b>	<b>8 to 10 am</b>

### DISCLOSURE HIGHLIGHTS

- **Consistent Attendance, Preparation, and Participation Are Key to Doing Well** - The nature of the material and structure of the course make it difficult to pass the course unless you attend regularly, come to class prepared, work through assignments and participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is participative with discussion and group work emphasized throughout the course. Timely attendance and participation are expected and impact your overall grade.
- **Course Communications: Professor ↔ Student:** Blackboard (BB) is used to communicate with the class. Check BB frequently. Configure and maintain your email to receive BB communications. The best way to contact me is via email as I check it regularly. All email communications must include “BUAD 280” in the subject line. I rarely check voice mails.
- **You Responsible for Information on Blackboard (BB)** - Course information is communicated via BB. All postings are in the ‘Content’ folder including regular “Weekly Updates.” Weekly Updates provide information about upcoming week’s readings, assignments, quizzes, etc. As a general rule, Weekly Updates will be posted by Friday for the following week. Other resources and information posted to Blackboard include office hours, selected solutions, etc.
- **Grading is Based On Your Relative Performance with a Target Overall 3.0 gpa grade** - Marshall policies provide a target mean GPA of 3.0. 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 course assessments. Trying hard is important, but not enough. You must perform. I have limited discretion to adjust 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.
- **In-Class Use of Electronics and 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 muted and put away during class – no exceptions. Occasionally, critical communications are necessary and must be dealt with immediately. In these circumstances, take these communications outside classroom – exit and re-enter the classroom in the least disruptive manner.

▪ **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 I have notice and we can make adjustments as necessary. You are responsible for material covered in class if you are late or absent. If you are late, enter class in the least disruptive manner. Academic integrity is taken seriously and is enforced. Work 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 these academic integrity principles.

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

Learn to apply course principles and concepts to a variety of business situations. Adequate preparation involves analyzing scenarios or problems covered in class, homework, assignments, quizzes, projects, etc.

• **Course Materials Are Copyrighted; No Video/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 only with express written permission.

• **Accommodations and Exam Conflicts** - Notify me via email and meet with me by 9/7 if you require DSP accommodation or have an exam conflict - see 10/26 Friday exam. .

• **We are Special!** - BUAD 280 sections vary from instructors to instructor. We will cover the same content but not necessarily in the same sequence or presentation and with some variation in depth. Quizzes, homework, individual research assignments, exams, etc will also differ.

• **Get Help** – If you are struggling with the material, come see me or my Instructional Aids during office hours. Office hours are always the first BB post. Please note office hours may vary from week to week.

### Course Description

This is an introduction to accounting course for undergraduate students whose majors require: understanding the impacts business transactions have on organizations; knowledge of basic accounting principles and techniques; and the ability to leverage the variety of information the accounting discipline provides managers, owners and other stakeholders. The primary focus of the course is the development, presentation and understanding of financial accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to business operations and financial position, cash flows, income generation, asset acquisition, and financing activities.

### Learning Objectives

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

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1. Demonstrate an understanding of the key principles and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.1)*
2. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. *(Marshall Learning Goal 4.1)*
3. Explain how management, other stakeholders and the business community 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 1.2, 1.3, 1.4, 2.2, 5.2)*
4. 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 1.2, 1.3, 1.4, 2.2)*
5. Evaluate the impacts of accrual based accounting and management decisions on financial statement presentation and stakeholder choices by analyzing a variety of business activities / scenarios and developing journal entries. *(Marshall Learning Goal 1.2, 1.3., 1.4, 2.1)*
6. Describe a business operating cycle and demonstrate the impact of various operating activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a multi-step income statement in good form. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.1)*

7. Describe a business financial position and demonstrate the impact of various financing and investing activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a classified balance sheet in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1, 6.2*)
8. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing an opinion on potential employment by and / or investment in a large public company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2*)
9. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.4*)

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: 1) you will be required to demonstrate your knowledge by individually working problems during quizzes and exams; and 2) you may complete class group assignments on an ad hoc basis at the professor’s discretion.

### **Required Materials**

The following book is available in the bookstore:

- Kimmel, P.D., Weygandt, J.J., Kieso, D.E. (2016). *Financial Accounting: Tools for Business Decision Making, 8th Ed.* New Jersey: Wiley (978111855255-1, 978119251668, etc.)

Feel free to purchase or rent the text from the cheapest source and in any form – hardcover, pdf, binder version, etc. Make sure you acquire the 8<sup>th</sup> edition. All text homework assignments will be from the 8<sup>th</sup> edition.

### **Prerequisites and Recommended Preparation**

There are no prerequisites for the course. But consider reading a general business periodical or newspaper’s financial section as part of your business education. There are multiple publications subscriptions available at a discounted student price including: Wall Street Journal, Fortune, Bloomberg Businessweek, the Economist, Forbes, Barrons, etc.

In addition, you will find it helpful to bring a calculator to class to work discussion problems and in class assignments. Only school provided calculators are allowed for exams.

### **Grading Policies**

Your grade in this class will be determined by your relative performance on exams, quizzes (dropping the lowest one), homework, participation, and individual/group project. The total class score will be weighted as follows:

	<b>Weight</b>
Exam I	23%
Exam II	23%
Final Exam	23%
Quizzes/Excel	16%
Homework/In-Class Participation	10%
Individual/Group Project	5%

After each student’s weighted total points are determined for the semester, letter grades will be assigned based on a relative rank order or curve based on percentage of relative points earned according to Marshall grading guidelines.

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. Historically, the average grade for this class is about a 3.0 (i.e., a “B”). Three items are considered when assigning final grades:

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

The grade of “W” is allowed only if a student withdraws after the official add period and before the end of the drop period during the semester. The grade of incomplete (IN) can be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing the semester. An “emergency” is defined as a serious documented illness, or an unforeseen situation

that is beyond the student's control, that prevents a student from completing the semester. Prior to the end of the drop period, the student still has the option of dropping the class so IN will not be considered. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

## **Assignments and Grading Detail**

Detailed explanations of graded course assessments are as follow:

**EXAMS** - The exam dates for this fall are as follows:

Exam I	Wednesday	September 24 <sup>th</sup>	(Class Time)
Exam II	Friday	October 26 <sup>th</sup>	(8 – 9:50 AM)
Exam 3	Friday	December 7 <sup>th</sup>	(8 – 10 AM)

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 cover material in class through the date of the exam. Exams are not cumulative and are based on material covered subsequent to the previous exam.

Prepping for exams involves dedication and ends only when you can: 1) identify relevant issues ; 2) analyze data and transform it into information to be used in a comprehensive answer; and 3) explain your response using concepts and techniques demonstrated in class; 4) explain and interpret information/answers derived. Success involves a number of steps. First, make sure you do the advanced preparation for each class session. Second is reworking class problems and working through additional related problems. Third is asking questions and getting help in a real-time manner to solidify your understanding of the material as we go, rather than trying to cram or 'get it' right just prior to an exam. You will be required to document all work (e.g., problem setup, solution generation, and answer presentation) on your own.

Under NO circumstances are you allowed to take or keep the Examination Questions portion of any examination under any circumstances - including taking Examination Questions from the examination room or the session when the graded exam is reviewed. Violations will result in a zero grade for the examination taken.

**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 and Marshall 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 defined 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). See the LSOA standards attached to the end of the syllabus for further information.

**Exam Accommodations:** Students requiring accommodations exams through the DSP Learning Center should notify me via email and meet with me by F- 9/7 so we can develop an appropriate accommodation plan. See Statement on Students with Disabilities below. Please bring your documentation.

**Exam Conflicts** – notify me via email and meet with me by 9/7 if you have an exam conflict with our Friday 10/26 session with a class, lab or University related activity so we can develop appropriate alternatives. These include activities or functions where your participation is required and you represent the University. Non-university activities including work will not generally not excuse you from taking the exam at the designated day/ time given the advance notice provided.

**Graded Exams** - If you have any questions, concerns, or issues regarding an examination grade, you must contact me via email and meet with me two weeks after the return of the exam. For the final exam, you have 4 weeks after the beginning of the subsequent Spring semester. After passage of the designated periods above, exam grades are final.

## **QUIZZES**

Quizzes are closed book and may be multiple choice, essays, short-answers and problems or a combination thereof. Quizzes are based on material covered during 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 quiz may 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 and related Addendums. We generally will have a quiz once a week with the exception of Week 1.

### **INDIVIDUAL/GROUP PROJECTS (IGP)**

IGP is a research based assignment requiring you to individually answer specific questions and analyze financial information about a public company. Excel-based models are used to evaluate the company's comparative relative performance over several years. A professional/high quality report will result. IGP will be distributed by Week 4.

### **HOMEWORK (versus Suggested and Class Discussion) ASSIGNMENTS**

**"Suggested assignments (SA)"** included in the course schedule below are not homework assignments. They are not collected or graded. These assignments are practice assignments you may work through at your discretion, 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 (HWK)"** are collected and graded. There will be approximately 17 to 19 HWK assignments during the semester with your lowest grade dropped. Specific assignments and related due dates are posted on BB. HWK grades are based solely on effort extended and quality of work performed. The objective is to learn by applying the concepts and techniques covered in the course. Solutions will be posted in BB when possible.

Please note that I do not accept "emailed" homework assignments. You must hand in a hardcopy of your assignment. Make arrangements to have your assignment dropped off in class or my mailbox. Assignments are due at the beginning of class sessions. Late assignments receive point deductions for each day late. Staple your homework, with your name, BUAD 280 and section time in the upper right hand corner.

**"Class assignments"** are not collected or graded but serve as the basis for class discussions. It is important that you identify issues or areas of uncertainty when preparing these problems or cases for class discussion. These assignments serve as an important tool in developing a full appreciation and understanding complex areas we cover in class. Your preparedness impacts your class participation points. Solutions are discussed in class and not posted.

### **CLASS PARTICIPATION/CONTRIBUTIONS**

**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.

Participation points are awarded based on what I judge to be substantive contributions to the learning process. Examples include: asking questions in areas where you are confused; asking questions or making comments 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. Questions and comments should be cogent, relevant and on point. You are always welcome to review the class role sheet and participation points awarded at the conclusion of every class to see if you were given appropriate credit.

### **Technology Policy**

Laptop, tablets, mobile phones, internet, wifi usage is not permitted during academic or professional sessions, including class. 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, you will be asked to deposit your devices in a designated area in the classroom during exams. Take any critical communications outside the classroom – entering and exiting in the least disruptive manner.

Video recording of faculty lectures is not permitted at USC due to copyright infringement regulations. Audio recording is permitted with advanced written approval from your professor. All course material is copyrighted. Use of any recorded or distributed material is reserved exclusively for USC students registered in this class and may not be reproduced, posted or distributed without express written approval.

### **Retention of Graded Coursework**

Graded work that has not been returned or made available for pick up will be retained for one year after the end of the semester. This includes the final exam. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

## Schedule of Classes and Homework Assignments

Session	Date	Topic	*Readings	#Suggested Assnmts (these are not Homework Assnmts)
1	8/20	Course Intro /Intro to Financial Stms/Intro to Biz Organizations	CH 1	
2	8/22	Course Introductions /Introduction to Financial Statements and Business Organizations	CH 1; CH 11 thru p.543	E1-1,8,11,14,15; P1-1A, 3A
3	8/27	A Further Look at Financial Statements/Accounting Elements	CH 2	E2-1,2, 3,5,6,8; P2-1A
4	8/29	A Further Look at Financial Statements/Accounting Elements	CH 2	E2-12; P2-3A,4A,8A
5	9/50	The Accounting Information System	CH 3	E3-3,4 P3-1A, 2A
6	9/10	The Accounting Information System	CH 3	E3-6,11; P3-4A,5A(not c),6A(not d)
7	9/12	Accrual Accounting Concepts	CH 4	E4-1,2,3
8	9/17	Accrual Accounting Concepts	CH 4	P4-2A, 3A,5A
9	9/19	Accrual Accounting Concepts/Multi-Step Income Statement	CH 4/5	
10	9/24	<b>Exam 1</b>		
11	9/26	Mercandising Operations & Multiple-Step Income Stmt.		E5-2,3,7,8; P5-2A
12	10/1	Merchandising Operations & Excel Intro	CH 5	E5-10,11 13; P5-4A, 8A
13	10/3	Reporting and Analyzing Inventory		E6-2; P6-1A
14	10/8	Reporting and Analyzing Inventory	CH 6	E6-4,7,10; P6-5A
15	10/10	Reporting and Analyzing Inventory	CH 6	E6-12,13; P6-7A E9-1,3,4,10,11,14,19
16	10/15	Reporting and Analyzing Long Lived Assets/PPE	CH 6/9	E9-7,15; P9-3A
17	10/17	Reporting and Analyzing Long Lived Assets/Intangibles	App G	BEG-1,4,9,12,20
18	10/22	Time Value of Money	App G	BEG-1,4,9,12,20
19	10/24	Time Value of Money	G/CH 10	
20	10/26	<b>Exam 2 – check for conflict</b>		<b>Friday 8 – 9:50 am</b>
	10/29	Monday, No Class –Individual/Group Project		
21	10/31	Reporting and Analyzing Liabilities	CH 10	E10-10,12,24
22	11/5	Reporting and Analyzing Liabilities	CH 10	E10-16,23; P10-10A, 11A
23	11/7	Reporting and Analyzing Liabilities/Intro Accounts Receivable	CH 10	TBA
24	11/12	Reporting and Analyzing Account Receivable	CH 10	TBA
25	11/14	Reporting and Analyzing Receivables	CH 10	TBA
		Thanksgiving Break – 11/21 to 11/25		
26	11/19	Statement of Cash Flows	CH 12	TBA
27	11/26	Statement of Cash Flows	CH 12	TBA
28	11/28	Reporting and Analyzing Stockholder's Equity	CH 11	TBA
<b>Exam</b>	<b>12/7</b>	<b>Final Exam (Sessions 21-28) - Check for Conflicts</b>		<b>8:00 – 10:00 am</b>

\* Kimmel, Weygandt, Kieso, (2016). *Financial Accounting: Tools for Business Decision Making*, 8th Ed. Wiley



- **# Suggested Assignments (SA) are not Homework Assignments.** See Homework Section of syllabus.

### **Add / Drop Process**

*Last day to add classes or drop without a "W"*  
*Last day to change enrollment from P/NP to Letter Grade*  
*Last day to drop with "W"*

*Friday – September 7<sup>th</sup>*  
*Friday – September 7<sup>th</sup>*  
*Friday - November 9<sup>th</sup>*

### **Recordings**

Student may NOT 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 to all course material, including copyright, to lectures, course syllabi including summaries, PowerPoints, any exams, answer keys, and all supplementary course materials available to students enrolled in this or related classes whether posted on Blackboard or otherwise. Materials 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 with prior DSP arrangements and the professor.

### **Statement for Students with Disabilities**

Students requesting test-related accommodations need to share and discuss their DSP recommended accommodation letter/s with their faculty at least **three weeks (by 9/7)** before the date the accommodations will be needed. Email and meet with me by September 7<sup>th</sup> so we can review your documentation and discuss accommodation requirements. Additional time may be needed for final exams. Reasonable exceptions will be considered during the first three weeks of the semester as well as for temporary injuries and for students recently diagnosed. Please note that a reasonable period of time is still required for DSP to review documentation and to make a determination whether a requested accommodation will be appropriate.

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. 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](mailto:ability@usc.edu).

### **Statement on Academic Conduct and Support Systems**

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. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, ([www.usc.edu/scampus](http://www.usc.edu/scampus) or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while recommended sanctions are located in 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 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.

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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 Part B, Section 11, "Behavior Violating University Standards" <https://policy.usc.edu/scampus-part-b/>. 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>.

### **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.

*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* - Tabs for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students. <https://diversity.usc.edu/>

*USC Emergency Information* - Provides safety and other updates, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible. [emergency.usc.edu](http://emergency.usc.edu)

*USC Department of Public Safety – UPC:* (213) 740-4321 – *HSC:* (323) 442-1000 – 24-hour emergency or to report a crime. Provides overall safety to USC community. [dps.usc.edu](http://dps.usc.edu)

A number of USC's schools provide support for students who need help with scholarly writing. Check with your advisor or program staff to find out more. Students whose primary language is not English should check with the American Language Institute (<http://dornsife.usc.edu/ali>), which sponsors courses and workshops specifically for international graduate students. The Office of Disability Services and Programs ([http://sait.usc.edu/academicsupport/centerprograms/dsp/home\\_index.html](http://sait.usc.edu/academicsupport/centerprograms/dsp/home_index.html)) provides certification for students with disabilities and helps arrange the relevant accommodations.

### **Emergency Preparedness / Course Continuity**

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. USC's Blackboard learning management system and support information is available at [blackboard.usc.edu](http://blackboard.usc.edu).

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**



## **MARSHALL GUIDELINES**

### **Learning Goals**

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

	Description	Course Emphasis
1	Our graduates will understand types of markets and key business areas and their interaction <i>to effectively manage different types of enterprises.</i>	High
2	Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions <i>so as to anticipate new opportunities in any marketplace.</i>	Low
3	Our graduates will demonstrate critical thinking skills, <i>so as to become future-oriented decision makers, problem solvers and innovators.</i>	High
4	Our graduates develop people and leadership skills to promote their effectiveness as <i>business managers and leaders.</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 <i>to facilitate information flow in organizational, social and intercultural contexts.</i>	Low

### **Appendix I**



### **Undergraduate Accounting Program Student Learning Objectives**

<b>OBJECTIVE 1</b>	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.
<b>OBJECTIVE 2</b>	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.
<b>OBJECTIVE 3</b>	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
<b>OBJECTIVE 4</b>	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
<b>OBJECTIVE 5</b>	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.

## APPENDIX II

### How BUAD280 Contributes to Student Achievement of Marshall's Six Undergraduate Program Learning Goals

Goal	Marshall Program Learning Goal	Course Objectives that support this goal
1	<p><b>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.</b> Specifically, students will:</p> <p>1.1 Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas (not explicit for this course).</p> <p>1.2 Critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world.</p> <p>1.3 Be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.</p> <p>1.4 Demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies.</p>	1 - 6
2	<p><b>Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21<sup>st</sup> century's evolving work and organizational structures.</b> Specifically, students will:</p> <p>2.1 Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.</p> <p>2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.</p> <p>2.3 Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)</p>	2, 6-9
3	<p><b>Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.</b> Specifically, students will:</p> <p>3.1 Identify and assess diverse personal and organizational communication goals and audience information needs.</p> <p>3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.</p> <p>3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts.</p>	N/A
4	<p><b>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</b> Specifically, students will:</p> <p>4.1 Understand professional codes of conduct.</p> <p>4.2 Recognize ethical challenges in business situations and assess appropriate courses of action.</p>	2
5	<p><b>Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace.</b> Specifically, students will:</p> <p>5.1 Understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.</p> <p>5.2 Understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world.</p>	3
6	<p><b>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</b> Specifically, students will:</p> <p>6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.</p> <p>6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management.</p> <p>6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets). 6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1, 6, 7,-9