BUAD 305: Abridged Core Concepts of Accounting  

Fall 2018  

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

Office: ACC 126  
Course Website: [http://blackboard.usc.edu](http://blackboard.usc.edu)  
Office Phone: (213) 740-5005  
Course Hours: See Blackboard – 1st Post  
Email: r davila@marshall.usc.edu  
Mailbox #31 [lobby of ACC Building]

<table>
<thead>
<tr>
<th>Lecture Class</th>
<th>Section</th>
<th>Day</th>
<th>Time</th>
<th>Room</th>
<th>Final Exam</th>
</tr>
</thead>
<tbody>
<tr>
<td>14766R</td>
<td></td>
<td>MW</td>
<td>10–11:50 am</td>
<td>HOH</td>
<td>M, 12/10 - 8 to 10 am</td>
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</tbody>
</table>

**Important Dates:**

- **Labor Day Holiday**: M – 9/3
- **Exams Notify/Meeting Deadline**
  - F- 9/7: DSP & Religious Accommodations or Exam Conflicts
  - F – 10/5: 8 – 10:50 am; Location to be determined
- **Last Day to Drop without a “W”**: F – 10/5
- **Company Pres. Deadline #1**: M – 10/15: Research Submission /Company Approval Due
- **Company Pres. Deadline #2**: Th – 10/25: Group Meet with Professor
- **Company Presentation Meetings**: M – 10/29; Group meetings during class time
- **Company Presentations**: M – 11/5; W - 11/7
- **Last Day to Drop with a “W”**: F – 11/9
- **Presentation Evals Due**: M – 11/12 – Group Presentation Evals & Peer Evals Due
- **Thanksgiving Holiday**: W, 11/21 to Su 11/25
- **Exam #2 [Final]**: M – 12/10, 8 to 10 am; Location to be determined

*Email for Exam Conflicts or DSP accommodation issues to set up meeting by deadline. See explanation below.

**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 impossible to pass the course unless you attend regularly, come to class prepared, and regularly 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 Professor Student Communications:** Blackboard is used to communicate with my class. Make sure you configure and maintain your email to receive these communications. Email is the best way to communicate with me as I check it regularly. Include “BUAD 305” in the subject line of all emails. I do not check regularly check voice mail.

- **Grading is Based On Your Relative Performance with a Target Overall 3.0 gpa** - Marshall policies provide a target mean 3.0 gpa for this and BUAD courses. Grades are based on your relative performance versus your peers on graded assessments during the course. Trying hard is important, but it is not enough. You must perform. I have limited discretion to provide minor adjustments to course grades based on the overall performance of a given class.

- **Use of In-Class Use of Personal Communications Devices Not Allowed – No Exceptions**  
  Mobile phones, computers, laptops, tablets, smart watches, 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, critical personal 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.

- **The Course Involves Work Inside and Outside the Classroom** - You will apply course principles and concepts to a variety of business scenarios. Adequate preparation requires analyzing scenarios or problems outside of class. Class presentations and projects require group work outside the class time.
You Responsible for Information on Blackboard - All course information is communicated via Blackboard. All course postings are in the ‘Content’ folder including “Weekly Updates.” These posting provide information about the upcoming week’s, readings, assignments, quizzes, etc. As a general rule, Weekly Updates will be posted by Friday for the upcoming week. Other key information posted to Blackboard include office hours, class resource materials, solutions, etc.

Professional and Ethical Conduct are Expected
Be respectful to your classmates, teacher and classroom visitors. 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 one of these apply so we can make necessary accommodations. You are responsible for material covered for portions of classes missed. Enter class in the least disruptive manner if you are late. Academic integrity is taken seriously. Assignments must be the product of the individual(s) named. See SCampus for USC’s academic integrity principles and related sanctions for violations.

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 BUAD 305 section for class information. BUAD 305 sections differ by professor. We will cover the same content but not necessarily in the same sequence with some variation in depth. We will not have the same exam dates, assignments, projects, 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 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:

1. 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.
2. Analyze, differentiate and interpret 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.
3. Research, analyze, evaluate, interpret 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.
4. Research, analyze and understand how emerging technologies impact the nature and dissemination of information and impact business and accounting practices globally.
5. 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.
6. Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions.
7. Apply ethical frameworks and professional standards in analyzing situations and making informed decisions including the impact on stakeholders, organizational stakeholders and society.

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. ISBN: 9781119191674
The text is available from multiple sources and in multiple versions and all are acceptable provided you get the 6th Edition. All text assignments must be completed from the 6th Edition. Some versions include 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 as would a simple four function calculator.
- access to Blackboard including the ability to receive emails generated by Blackboard.

Prerequisites
This course is open only to students with two transferable “Principles of Accounting” introductory courses (i.e., one, an introductory financial accounting and the other a managerial accounting) from a two-year or four-year institution.

Course Website: https://blackboard.usc.edu/
Blackboard (BB) is used extensively to communicate with the class. You are responsible for all information posted on Blackboard. All postings will be in the “Content” section of Blackboard. Check BB regularly and configure it to receive BB emails. Each week, “Weekly Postings” - a detailed plan for the upcoming week will posted to the “Content” section of Blackboard. This includes specific course topics, readings, assignments due, quizzes, etc. for the upcoming week. As a general rule, this information should be available by Friday of the preceding week.

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

<table>
<thead>
<tr>
<th>Component</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Exam #1 - Friday, 10/5 from 8 to 9:50 am</td>
<td>29%</td>
</tr>
<tr>
<td>Exam #2</td>
<td>29%</td>
</tr>
<tr>
<td>Presentations</td>
<td>15%</td>
</tr>
<tr>
<td>Quizzes and Excel</td>
<td>15%</td>
</tr>
<tr>
<td>Homework, Classroom Contribution</td>
<td>12%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Your letter grade is determined based on your relative performance versus your peers across my BUAD 305 sections. Leventhal and Marshall School suggests a target mean GPA of 3.0 for this course. This general means approximately half the class will finish above and below a B average. I have some discretion to adjust grades up or down to make sure the grades are appropriate and consistent with prior semesters and not just driven by the suggested target.

Final grades represent how you perform relative to all other students in my BUAD 305 courses and not a mandated target. Historically, the average grade for this class is 3.0. Three items are considered when assigning final grades:
1. Your average weighted score as a percentage of the available points for aggregate assignments.
2. Your overall average percentage score for all assessment items listed above.
3. Your relative ranking and standard deviation from the mean weighted average for all BUAD students in the class.

Note that grades are not assigned based on strict percentage guidelines.

ASSIGNMENTS AND GRADING DETAIL

EXAMS (58%): 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 exam. Exam #2 is not cumulative and will be based on material covered subsequent to the previous exam.

Under NO circumstances are you allowed to take or keep the Examination Questions portion of any exam. This includes taking the Examination Questions from the room in which the exam is administered or taking them during circumstances where the graded exam is reviewed. Violations will result in a zero grade being awarded for the exam taken.

If you have any questions, concerns, or issues regarding an examination grade, you must contact me and resolve them in a timely manner. For Exams #1 ou will have three weeks subsequent to the time it is returned in class. For the final examination, you have four weeks after the commencement of the Spring semester. After passage of the designated periods above, examination grades are final.
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 require you to take your exam at the scheduled time unless there is a very serious emergency AND you can properly document this emergency. My first preference will always be that students take all examinations. Students will always be required to take the final exam if they legitimately miss the final exam based on the above criterion.

If you arrive late to an exam, you may not take extra time to complete the exam unless there is a legitimate and documented emergency situation as noted above.

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 Conflicts: Check you class schedules for any potential class conflicts with Exams #1 or #2 and notify me via email by 9/7. Notify me of any exam conflicts so appropriate alternative arrangements can be made. Conflicts are situations where you have a course, lab or final exam on the same day/time. Attend your regular class and lab sessions. We will make alternative arrangements for a valid conflict. Conflicts may include events where you represent the University. For conflicts, email me a screen shot of your class schedule and at least 3 alternatives day/times for your exam. Provide me with alternative blocks of time you are available - at least one alternative for Friday, one for Saturday. Monday is also available as an alternative. Non-university activities, including work, will generally not excuse you from taking the exam at the scheduled day and time. You have adequate notice to make alternative arrangements. See me if there is an issue.

Exam DSP & Religious Accommodations: Students that require special accommodations for examinations through the DSP Learning Center should notify me via email by 9/7 to set up a meeting so we can discuss and plan your accommodations. Please bring a copy of your accommodation to our meeting. See Statement on Students with Disabilities below. Also email and meet with me by the deadline if you require religious accommodation.

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. Missing a quiz because of late arrivals or early departure will result in a quiz grade of zero and you will not be allowed to make it up. Missing a quiz for any reason you will result in a zero grade that quiz and will be dropped as you lowest quiz score. If you miss more than one quiz, the zero scores will stand for the second and succeeding missed quizzes.

Quizzes may be announced or unannounced. As a general rule, pending quizzes will be posted on BB in Weekly postings or at least two days prior to administration of the quiz with an accompanying email. Quizzes are generally once a week with some exceptions. E.g. Presentation week. Quizzes include problems and assignments done using excel spreadsheets. Excel quiz grades cannot be dropped. Grading of excel is based on form, content, programming formulas, flexible modeling and accuracy.

Presentations & Peer Evaluations (15%): You are required to prepare two group presentations:

1. Technology Project – 9/26: one on cutting edge technology that is impacting business in the financial and accounting area. Your group will be required to prepare an annotated powerpoint deck and a 8-10 minute video.
2. Company Presentation – 11/5,11/7: analyze and assess the performance of a company in the context of the industry and the competitive environment in which it operates. This will be a 18- 20 minute presentation over two days.

The purpose of these projects is to utilize and integrate course material covered while developing your research, analytical, and communication skills in a business context. The idea is to incorporate what we cover in class along with external sources so that we consider what driving business change and businesses. You will receive detailed instructions on these projects in class along with required deliverables, parameters, expectations, deadlines, and grading criterion.

Each group member prepares peer evaluations of fellow group members after projects/presentation are complete. These peer evaluations impact your grade in three ways. First, these evaluations are considered insight into team dynamics and individual team member contributions. They will influence project/presentation participation scores awarded. Second, participation credit is awarded for preparing the peer evaluation. Last, peer evaluation grades that indicate inadequate/expectations or exceptional contributions may result in an upward/downward adjustment to the grade group presentations grade. Peer evaluations that are one or two standard deviations outside the mean score will result in one +/- grade adjustment per standard deviation.
Each group has the ability “divorce” a nonperforming member. Divorced students will be required to prepare their own project presentation. They will receive no peer evaluation credit automatically diminish their score based on the criterion above. Project/presentation instructions which will be posted to BB lackboard by the beginning of Week 3.

**HOMEWORK, CLASS PARTICIPATION/CONTRIBUTIONS (12%)**

Grades are based on points earned for Homework Assignments and Classroom Contributions and at approximately 50/50.

**Suggested Assignments, Homework Assignments, or Class Discussion Assignments**

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

“**Homework assignments**” are collected and graded. Homework assignments and their due dates will be posted on Blackboard under “Content”. Grades are 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 will be posted in Blackboard when possible. Homework constitutes approximately 40-50% of this portion of your grade based on points earned.

Please note that I do not accept “emailed” homework assignments. Make arrangements either to have a classmate turn in a hardcopy assignment or drop off the assignments in my mailbox. Assignments are generally due at the beginning of each session. Point reductions are given to late assignments based on the tardiness of the submission - minus 1 point if turned in after class collection and -1 for each additional day late.

“**Class assignments**” are not collected or graded but serve as the basis for class discussions. These require preparing cases or scenarios for class discussion based on BB instructions. These assignments develop a more depth and understanding of complex areas. Preparedness impacts class participation points. Solutions are covered during discussion and not posted.

**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 and participation is taken for each class sessions using a sign-in sheet. It is your responsibility to sign in for each session attended. Note being late, leaving early or attending partial will reduce participation points.

**Participation points** are earned based on 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; listening and responding to others, and, most importantly, moving a discussion and learning process forward. It is possible to say a great deal while contributing little or nothing to the learning process. Participation may be earned by providing an article relevant to a class discussion or lecture. Peer evaluations also impact participation grades as described below. Participation is generally 50-60% of this component of your grade. You are 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.

**Grades on Individual Assignments and Exams**

Assignments must be turned in on the due date/time and manner provided in related assignment instructions. Grade reductions will occur for assignments turned in late. Homework will be reduced a point for each day late, other assignments will be lowered a grade step (e.g. a B+ reduced to a B-, then C+, then C) for each day late. If you are unable to attend class, have assignments delivered to the classroom or my mailbox.

I try and make expectations for assignments, quizzes, and exams clear. Please ask questions if you are uncertain as to an assignment or question asked. I 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.

**ADMINISTRATIVE AND OTHER COURSE ISSUES**

**Statement for Students with Disabilities**

Students requesting test-related accommodations will need to share and discuss their DSP recommended accommodation letter/s with their faculty and/or appropriate departmental contact person at least three weeks before the date the accommodations will be needed. 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) 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.

Please be sure to present your accommodation letter to your professors as early in the semester as possible but no later than the 3rd week of the semester. Any student requiring accommodation should notify your professor 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 indepth information.

- Last day to add classes or drop without a "W"  
  - Friday – September 7th
- Last day to drop without “W”  
  - Friday – October 4th
- Last day to drop with "W"  
  - Friday – November 9th

**Retention Policy for Graded Coursework**

I will attempt to return all homework, quizzes and exams to students after they are graded. Assignments will be retained and available in my office if you are not present on the day a homework assignment, quiz or exam is returned as follows:

- Homework and quizzes will be maintained for two weeks. After this, they will be placed in a box outside my office door for pick up. Items not picked up by the date of final exam will be discarded.

- Exams #1 will be retained for one month after the end of the semester. After that, they will be discarded.

- Exam #2 will be retained for one year after the end of the course. After that time, they will be discarded. Any other course work not returned during class sessions will be maintained for one month after the beginning of the Spring semester. Note this does not include graded coursework returned during class that you failed to retrieve.

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

**Technology & Course Materials Copyright Policy**

Laptop, and internet usage is not permitted during class sessions. Use of personal communication devices is considered unprofessional and are 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 of 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 exit and enter the classroom in a least disruptive and disrespectful manner.

All course material is copyrighted and is for your personal use only. No course material may be posted, duplicated, transmitted 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 Conduct

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 or http://scampus.usc.edu) contains the University Student Conduct Code (see University Governance, Section 11.00), while the 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.

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

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
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) 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.

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

**COURSE SCHEDULE – TO COME: SEE DATES IN DISCLOSURE SECTION AS THESE WILL NOT CHANGE.**

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

Note that the course schedule is tentative. My primary objective is to provide coverage of the material that serves as an adequate basis for understanding the materials. This may require 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.**

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**Appendix I**

**USC Leventhal**

School of Accounting

**Undergraduate Accounting Program Student Learning Objectives**

<table>
<thead>
<tr>
<th>OBJECTIVE</th>
<th>Technical Knowledge</th>
<th>Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.</th>
</tr>
</thead>
<tbody>
<tr>
<td>OBJECTIVE</td>
<td>Research, Analysis and Critical Thinking</td>
<td>Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.</td>
</tr>
<tr>
<td>OBJECTIVE</td>
<td>Ethical Decision Making</td>
<td>Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.</td>
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<tr>
<td>OBJECTIVE</td>
<td>Communication</td>
<td>Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.</td>
</tr>
<tr>
<td>OBJECTIVE</td>
<td>Leadership, Collaboration and Professionalism</td>
<td>Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.</td>
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Undergraduate Program Learning Goals

How BUAD 305 contributes to student achievement of Marshall’s Six Undergraduate Program Learning Goals

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

<table>
<thead>
<tr>
<th>Goal</th>
<th>Marshall Program Learning Goal</th>
<th>Course Objectives that support this goal</th>
</tr>
</thead>
</table>
| 1    | **Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.** Specifically, students will:  
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).  
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.  
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.  
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. | 1 - 6 |
| 2    | **Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21st century’s evolving work and organizational structures.** Specifically, students will:  
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.  
2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.  
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). | 3 - 6 |
| 3    | **Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.** Specifically, students will:  
3.1 Identify and assess diverse personal and organizational communication goals and audience information needs.  
3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.  
3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts. | 1,2,5,6 |
| 4    | **Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.** Specifically, students will:  
4.1 Understand professional codes of conduct.  
4.2 Recognize ethical challenges in business situations and assess appropriate courses of action. | 3, 4, 7 |
| 5    | **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.** Specifically, students will:  
5.1 Understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.  
5.2 Understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world. | 3, 4 |
| 6    | **Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.** Specifically, students will:  
6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.  
6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management.  
6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets). 6.14 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices. | 1 - 7 |