

ACCT 557 Advanced Financial Statement Auditing Topics

Class 14269D meets: Mondays & Wednesdays 12.30-1.50pm, Room: JKP 202

Class 14299D meets: Mondays & Wednesdays 2.00-3.20pm, Room: JKP 202

Office Hours: Mondays & Wednesdays 10.30-11.30.

Office: HOH 802 (Hoffman Hall)

Professor: Clive Lennox E-mail:

clennox@usc.edu

Cell phone: (626) 592-3544 (for emergencies)

Teaching assistant: Stacey Ritter

Stacey.Ritter.2019@marshall.usc.edu

Prerequisites: ACCT 525 Auditing and Assurance Services (or equivalent)

1. COURSE DESCRIPTION

This course provides students with an in-depth understanding of advanced auditing concepts and methodologies, as well as the skills and attitudes essential to the effective and efficient conduct of financial statements audits. In terms of pedagogy, this course emphasizes active learning at both individual and group levels through class presentations, class exercises, and a group case study project. The course is designed to inculcate in students critical thinking, skills, and attitudes that an effective auditing professional should possess. The skills that are developed and reinforced through the various course activities include problem solving, research, communication, teamwork and presentation skills.

During the seminars we will cover a number of cases where there were material misstatements of the financial statements and auditors were accused of being negligent. Such cases include AIG, Baptist Foundation of Arizona, KrispyKreme, Lehman Brothers, McKesson and Robbins, NextCard, Olympus, Phar-Mor, Suprema Specialities, Waste Management, and ZZZZ Best.

CLASS TIMETABLE

| <u>Date</u> | <u>Class</u> | <u>Topic</u> |
|--------------------------|--------------|--|
| Monday January 7 | 1. | Introduction |
| Wednesday January 9 | 2. | The value of an audit |
| Monday January 14 | 3. | Auditor independence |
| Wednesday January 16 | 4. | Overview of an audit |
| Monday January 21 | | No class - Martin Luther King's birthday |
| Wednesday January 23 | 5. | Audit evidence (part 1) |
| Monday January 28 | 6. | Audit evidence (part 2) |
| Wednesday January 30 | 7. | Audit risk |
| Monday February 4 | 8. | Internal controls in purchases and payables |
| Wednesday February 6 | 9. | Internal controls in sales and receivables |
| Monday February 11 | 10. | Information Technology |
| Wednesday February 13 | 11. | The PCAOB |
| Monday February 18 | | No class - President's Day |
| Wednesday February 20 | 12. | Audits of US-listed Chinese companies |
| Monday February 25 | 13. | Mid-term review |
| Wednesday February 27 | | No class - due to mid-term test on Friday March 1st |
| Friday March 1 | 14. | Mid-term test (covers material from classes 1-13). <i>Venue and time to be confirmed</i> |
| Monday March 4 | 15. | Audit committees |
| Wednesday March 6 | 16. | Substantive testing |
| | | |

| | | |
|---|---------------------------------|--|
| Monday March 11 | No class - Spring recess | |
| Wednesday March 13 | No class - Spring recess | |
| Monday March 18 | 17. | Audit sampling |
| Wednesday March 20 | 18. | Detecting revenue misstatements (part 1) |
| Monday March 25 | 19. | Detecting revenue misstatements (part 2) |
| Wednesday March 27 | 20. | Detecting misstatements of inventory and accounts receivable |
| Monday April 1 | 21. | Related party transactions |
| Wednesday April 3 | 22. | Impairments of long-lived assets |
| Monday April 8 | 23. | Fair values, financial assets, and the financial crisis |
| Wednesday April 10 | 24. | Completing the audit |
| Monday April 15 | 25. | Audit reporting on internal controls |
| Wednesday April 17 | 26. | Audit reporting on financial statements |
| Monday April 22 | 27. | Assessing the going-concern assumption |
| Wednesday April 24 | 28. | Final exam review |
| FINAL EXAM (covers material from classes 15-28). <i>Date, time and location to be confirmed</i> | | |

2. COURSE MATERIALS

i) CLICKERS handsets:

- I will distribute a CLICKERS handset to each student in the class (this requires a \$30 deposit which is returnable at the end of the course). Students must bring their CLICKERS handset to each class. The CLICKERS handset is an essential part of assessing student participation (see below). If your CLICKERS is not working or your battery runs out please let me know.

ii) Online resources

- Student Presentations: See Blackboard.

- Seminar Outlines: See Blackboard.
- Homework Assignments: See Blackboard.
- Case study: See Blackboard.
- Articles listed on your seminar outlines as reading materials: See Blackboard.
 - PCAOB Documents (www.pcaobus.org)
 - Statements on Auditing Standards (AS or AU): www.pcaobus.org and www.aicpa.org.
- SEC Staff Accounting Bulletins: <http://sec.gov/>
- SEC Filings: <http://sec.gov/edgar/searchedgar/webusers.htm>

iii) Course textbook:

- If you don't already own an auditing textbook I would advise you to purchase "Auditing and Assurance Services: An Integrated Approach" by Alvin A. Arens, Randal J. Elder, Mark Beasley. Some of the seminar outlines include references to the Arens, Elder, Beasley book. If you already own a different auditing textbook, it is not necessary for you to purchase the book by Arens, Elder, Beasley.

3. METHOD OF INSTRUCTION

Classes are held twice weekly in seminar rooms. The classes are designed to provide students with opportunities for interactions and discussions with other students and the professor with the specific purpose of achieving the detailed learning objectives that are specified for each seminar. To maximize collaborative learning, every student should come adequately prepared in order to actively participate. Students are encouraged to use the Discussion Forums on Blackboard to share questions, thoughts and ideas.

4. GRADING

A variety of skills are necessary to be a successful professional. Therefore, there are several components to your overall course grade.

| Components | % of course grade |
|------------------------------------|--------------------------|
| Class participation | 10% |
| Student presentation | 8% |
| Two homework assignments (5% each) | 10% |
| One case study assignment | 12% |
| Midterm exam | 30% |
| Final exam | 30% |
| Total | 100% |

We adhere to the USC Leventhal School of Accounting and Marshall School of Business grading standards for graduate programs. In general, final course grades at the graduate

level in a core course average approximately B+ (3.3), but may vary based on class performance. For elective courses, the class average is usually higher--approximating 3.5, which is between a B+ and an A-. You must receive a C or better to pass a required class, and you must have an *overall* B average (3.0 minimum) in order to graduate from USC.

All graded work will be retained for one year after the end of the course unless the graded work has been returned to the student (i.e., if I returned a graded paper to you, it is your responsibility to maintain it).

4.1. CLASS PARTICIPATION (10% OF COURSE GRADE)

In our environment, learning takes place even prior to seminar sessions. Reading the pre-seminar materials before the seminars provides you with the foundation for contributing towards meaningful discussions in the seminars. Good performance in discussion participation reflects excellent preparation and reflection, good critical thinking, listening and communication skills. Most importantly, it involves an eagerness to share one's thoughts and ideas. It takes much courage to subject one's thoughts to others' scrutiny and challenge but the consequential learning and confidence gained are tremendous and invaluable. To do well in class participation, it is not necessary to contribute a great deal in every seminar. The issue is one of quality and not mere quantity.

Class attendance

Attendance is mandatory but attendance alone will not get you many class participation marks. I monitor attendance by recording students' responses to MC questions that are set using CLICKERS. Any student who has unsatisfactory attendance will be reported to the MAcc office. Unsatisfactory attendance means persistent non-attendance in class or persistent failure to bring the CLICKERS handset which is used to record attendance or persistent late arrival in class.

Class preparation

In order to obtain participation marks, it is critical that you prepare for the seminars by reading the questions on the seminar outline since these questions will form the basis for class discussions. When doing this preparation, it would be a good idea to work with your classmates so that you can help each other to identify areas that are causing common misunderstanding. This also helps to share the workload.

In-class participation

Once in the seminar room, students can contribute to class discussions in one of two ways:

- provide answers to any questions raised by the instructor or by classmates.
- ask insightful questions when there is something you do not understand.

For example, suppose you got the wrong answer to an MC question and you do not understand why. The worst choice would be for you to say nothing. It would be better to ask me to explain the answer but this is not a very active way in which to participate. An excellent example of participation would be for you to explain why you need further clarification as to the correct answer. Alternatively, if you got the answer correct but most of your class mates were wrong, you could explain how you arrived at the correct answer. I will be looking for such volunteers when a high proportion of the students get the wrong answer.

Class participation is an excellent way for you to practice for the exams. To do well on the exams, you will need to develop the skill of clearly articulating your thinking in words. In my experience, the reason students lose marks in the exams is not always because they lack the knowledge, but because they fail to explain their thinking clearly and logically. Developing this skill takes practice and you should use the seminars to practice explaining your thoughts clearly and logically. Do not be offended if I let you know that your answer was not sufficiently clear or logical or comprehensive. This is my way of helping you and other students to see how to improve their answers in exams. Knowledge of the subject matter is necessary to do well on the course but knowledge will prove insufficient if you are unable to explain your answers.

How do I rate class participation?

To underscore the importance of participation, 10% of the course grade is allocated to class participation.

Characteristics of Excellent Participation (grade = 9%-10%)

- Regularly volunteers to answer the written questions on the class outline
- Answers demonstrate a significant depth of understanding and are well explained
- Often joins in the Q&A at the end of a student presentation
- The student may clarify points that other students may not have understood
- The student may share personal experiences related to the topic or raise relevant points not covered in the readings or the class outline
- The student answers questions that other students find difficult
- When the student gets an answer wrong, the student tells the professor why he/she needs further clarification as to the correct answer
- Attends every class and is never late
- Posts questions to the Discussion Forum on Blackboard and may even post answers to the questions raised by other students

Characteristics of Average Participation (grade = 3%-8%)

- Occasionally volunteers to answer the written questions on the class outline
- Rarely joins in the Q&A at the end of a student presentation
- Demonstrates reasonable knowledge of the course materials

- Answers are usually 'correct' but do not exhibit a great depth of understanding or are not explained in a comprehensive way
- When the student gets an answer wrong, the student demonstrates a willingness to ask the instructor to explain the answer
- Attends most classes and is rarely late

Characteristics of Below Average Participation (grade = 1%-2%)

- Rarely or never volunteers to give an answer
- When directly asked a question by the professor the student will say they don't know or their answer will be incorrect
- Never joins in the Q&A at the end of a student presentation
- Skips several classes or often arrives late or often forgets to bring Clickers handset to class

Characteristics of Below Average Participation (grade = 0%)

- Fails to participate even when directly asked by the professor
- Never joins in the Q&A at the end of a student presentation
- Does not demonstrate a knowledge of the written questions on the class outline
- Persistent non-attendance or persistent late arrival to class
- Engages in distracting or disruptive behavior (e.g., playing on cell phone, checking email or social media).

4.2. STUDENT PRESENTATION (8% OF COURSE GRADE)

The purpose of the presentations is for students to develop their speaking and presentation skills within an auditing context. Each student is required to present once. See the Student Presentations Timetable (below) for a list of the presentation topics and the expected duration of each presentation. The duration of the presentation does not include time at the end for Q&A which is when the audience is expected to ask questions and give comments. The quality of questions and comments by the non-presenting students will be assessed as part of their class participation mark (see below for further details). It is your responsibility to tell me which presentation you (or your group) would like to give together with the names of any co-presenters. I will assign presentations on a 'first-come-first-served' basis. Therefore, you should sign up for a presentation quickly in order to be assigned one of your preferred topics.

After you have chosen your top 3 presentation topics you will need to email me your choices together with the names of any co-presenters. If your top 3 choices are already taken, I will let you know that you that you need to find an alternative presentation. I will regularly upload an updated presentation schedule to BlackBoard so that you can check which presentations are already taken by other students and which presentations are still available for you to select.

Please email me your presentation slides by 6pm on the evening before your presentation. Failure to do so will result in a lower mark.

PRESENTATION TIMETABLE

| <u>Date</u> | <u>Class</u> | <u>Presentation Topics</u> | <u>Number of presenters</u> <u>Duration of presentation</u> |
|--------------------------|--------------|---|--|
| Monday January 14 | 3. | Auditor changes and opinion shopping | 2 students; 10-15 minutes |
| Wednesday January 23 | 5. | Audit confirmations | 3-4 students; 20 minutes |
| Wednesday January 30 | 7. | Audit risk | 3-4 students; 20 minutes |
| Monday February 11 | 10. | Information technology | 2 students; 10-15 minutes |
| Wednesday February 13 | 11. | PCAOB inspections and enforcement | 3-4 students; 20 minutes |
| Monday March 4 | 15. | Audit committees | 3-4 students; 20 minutes |
| Wednesday March 20 | 18. | Deficiencies in auditing revenues | 2 students; 10-15 minutes |
| Monday April 1 | 21. | Related party transactions | 2 students; 10-15 minutes |
| Wednesday April 3 | 22. | Fair values and impairment of long-lived assets | 2 students; 10-15 minutes |
| Monday April 15 | 25. | Deficiencies in auditing internal controls | 3-4 students; 20 minutes |
| Monday April 22 | 27. | Assessing the going-concern assumption | 2 students; 10-15 minutes |

The presentation materials are taken from magazines, practitioner journals, the internet and newspapers. Please refer to the **Guide to Student Presentations** for a compendium of all the presentation materials. The compendium includes questions that students can discuss in their presentation. For example, the first presentation is on the topic of auditor changes and audit opinion shopping and this presentation has the following suggested questions:

Q1. The Sarbanes-Oxley Act (2002) requires audit committees to take responsibility for appointing and changing audit firms. Why was this requirement introduced? To what extent do you think management still have opportunities to engage in opinion-shopping even after SOX?

Q2. What information must a company disclose in its 8-K filing when it changes its auditor? How is this disclosure requirement likely to affect the incidence of opinion-shopping?

Answers to the suggested questions should be integrated such that the presentation as a whole is seamless. For example, in Presentation #1, students should provide a clear motivation for progressing from Q1 to Q2. The presentation should hang together as a whole rather a disjointed set of unrelated answers.

Your presentation will contribute 8% to your grade. The assessment criteria for presentations are based on the following.

- Content
 - Did the presentation contain logical arguments and intelligent reasoning?
 - Did the presentation show evidence of independent research?
 - How effective were the visual aids (i.e., were they readable and uncluttered without typos)?
 - Did the presenters respond effectively to student questions during the Q&A session?
- Delivery and task management
 - Did the presenters speak clearly with appropriate volume?
 - Did the presenters convey a strong interest in the subject matter with enthusiastic and confident delivery?
 - Did the presenters speak without having to constantly refer to notes?
 - Did the presentation finish on time?

Here are some tips on giving a good presentation:

- Pay attention to the grading criteria in the above rubric.
- Aim to have no more than one powerpoint slide per minute of your presentation. For example, you should have no more than 10 slides if your presentation is scheduled to last 10 minutes. If you feel the audience would benefit from more detailed information you can include additional slides as part of an Appendix or you can distribute detailed notes to the class or you can give them to me for uploading to Blackboard.
- The content of your presentation must not encroach on the content of my powerpoint slides in the remainder of the class. Please refer to my powerpoint slides (available on BlackBoard) so that you can see what I will be covering and therefore what you should avoid covering in your presentation.

The above criteria will be assessed using the following rubric.

| | Below average | Average | Excellent |
|--|---------------|---------|-----------|
| 1. Did the presentation contain logical arguments and intelligent reasoning? | | | |
| 2. Did the presentation show evidence of independent research? | | | |
| 3. How effective were the visual aids? | | | |
| 4. Did the presenters respond effectively to student questions during the Q&A session? | | | |
| 5. Did the presenters speak clearly with appropriate volume? | | | |
| 6. Did the presenters convey a strong interest in the subject matter with enthusiastic and confident delivery? | | | |
| 7. Did the presenters speak without constantly referring to notes? | | | |
| 8. Did the presentation finish on time? | | | |

Please also note that I may include some presentation topics in the mid-term and/or the final exam. Therefore, even when you are not presenting, you have a strong incentive to read the presentation materials and think about the suggested questions before coming to class. Failure to prepare adequately will mean not only that you fail to gain participation marks but also that you will probably perform worse in the exams.

4.3. TWO HOMEWORK ASSIGNMENTS (10% OF COURSE GRADE)

The homework assignments should be completed in groups of 4-5 students. The members of each group must be students from the same section because you will be representing your groups in class. It is each student’s responsibility to make sure they belong to a group, to make sure the group does not exceed 5 students, and to assign the workload among group members. The groups do not have to comprise the same students as the case study (see below). Once you have formed your group please email me (clennox@usc.edu) and my teaching assistant (Stacey.Ritter.2019@marshall.usc.edu) to let us know the names.

In homework assignment #1 students are going to be playing the role of an auditor who is trying to assess the risk of material misstatement in order to ask the company’s CFO some questions. Please refer to Homework #2.doc on Blackboard for further details. For this assignment you will need to email me a copy of a memo by no later than Wednesday January 22. You will need to email your questions to the company’s CFO by no later than Thursday January 23. The CFO will send you answers and we will discuss the results of this client inquiry procedure in the seminar on Monday January 28.

In homework assignment #2, some students are going to be playing the role of an auditor and some are going to be playing the role of a company CFO. This game focuses around the client and auditor negotiating over the adjustments that need to be made to the unaudited financial statements. You must email your answers to Stacey (Stacey.Ritter.2019@marshall.usc.edu) and copy that email to me (clennox@usc.edu) by Friday April 5. Students will play out this negotiation game in the seminar on Wednesday April 10.

4.4. CASE STUDY (12% OF COURSE GRADE)

The audit profession involves frequent communications between the CPA and the client. While students learn principles of writing and composition from other courses, they need to develop writing skills specific to the auditing situation. The case study contributes 12% to your overall mark. Late submissions will be penalized at a rate of 1% per day and early submissions will be accepted. The case study should be completed in groups of 4-5 students. For the case study, the members of each group do not have to be students from the same section. Also you do **not** need to email me the names of your group members because your names will be shown at the top of the case study and the case study is not going to be discussed in class.

It is each student's responsibility to make sure they belong to a group, to make sure the group does not exceed 5 students, and to assign the workload among group members. The deadline for submitting your case study is Wednesday April 24 at 2.00pm. The case can be given to me in class. Please refer to the **Guide to Case Study** for more details.

4.5. EXAMS (60% OF COURSE GRADE)

There are two exams (mid-term and final). Each exam contributes 30% of your grade and lasts 2½ hours. The mid-term and final may include topics that have been discussed in the student presentations.

The midterm covers the material discussed in classes #1 to #13. The mid-term will consist of 50 multiple choice questions (worth 50%) and one case study question (worth 50%). The difficulty is at a level similar to the questions you will encounter in class. The mid-term will take place on Friday March 1 (time and venue to be confirmed). **YOU MUST MAKE SURE YOU ATTEND.** No make-up exams will be given (see the Leventhal School of Accounting's policy on incompletes).

The final exam focuses on material covered in classes #15 onwards but you should not forget the material discussed in earlier because these classes form the foundation for the second half of the course. The final consists of 50 multiple choice questions (worth 50%)

and two written questions (worth 50%). The difficulty is at a level similar to the questions you will encounter in class. I will notify you about the time, date and venue for the final exam when the university tells me. **YOU MUST MAKE SURE YOU ATTEND.** No make-up exams will be given (see the Leventhal School of Accounting's policy on incompletes).

5. KEY EVENTS AND DATES

| <u>EVENT</u> | <u>DATE</u> | <u>ACTION REQUIRED</u> |
|---------------|--|--|
| GET ORGANIZED | TUES JAN 8 | 1. CHOOSE YOUR PRESENTATION AND YOUR CO-PRESENTERS 2. CHOOSE YOUR GROUP MEMBERS FOR THE TWO HOMEWORKS |
| HOMEWORK #1 | WED JAN 22 THURS JAN 23 MON JAN 28 | EMAIL YOUR MEMO TO PROF EMAIL YOUR QUESTIONS TO STACEY IN-CLASS DISCUSSION |
| MID-TERM EXAM | FRI MARCH 1 | ATTENDANCE |
| PRESENTATION | YOUR CHOICE | EMAIL YOUR SLIDES TO PROF |
| HOMEWORK #2 | FRI APR 5 WED APR 10 | EMAIL YOUR ANSWERS TO PROF AND STACEY IN-CLASS NEGOTIATION GAME |
| CASE STUDY | WED APR 24 | HAND YOUR ANSWERS TO PROF |
| FINAL EXAM | TBD | ATTENDANCE |

6. STUDENT LEARNING OUTCOMES

6.1 GRADUATE PROGRAM LEARNING OUTCOMES

Five Student Learning Outcomes for the Master of Accounting program were developed by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools. These Student Learning Outcomes are as follows:

i. Technical, Conceptual, Problem-Solving

Students will be competent in and be able to apply discipline-specific knowledge and skills in the fields of accounting or taxation. This learning outcome includes the

development of critical thinking and problem-solving skills, as well as an understanding of the strategic role of accounting and taxation in business organizations and society.

ii. Professional Development

Students will be able to communicate clearly and strategically, after considering the relevant audience, situation, and purpose of the communication. Students will demonstrate the ability to work productively with others to accomplish established goals.

iii. Research/Life-Long Learning

Students will be able to use relevant research databases and academic/professional literature to gain new knowledge and analyze business situations.

iv. Ethical Principles and Professional Standards

Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions.

v. Globalization and Diversity

Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business.

This course will deal primarily with Outcome #1 – Technical, Conceptual, Problem Solving. To a lesser extent, this course will help you meet Learning Outcomes #2 – Professional Development, #3 – Research/Lifelong Learning and #4 – Ethical Principles and Professional Standards.

6.2. COURSE LEARNING OUTCOMES

By the end of this course, students will be able to:

1. Accomplish all the learning objectives that are listed for each seminar. The learning objectives for each seminar are listed in each seminar outline (see BlackBoard).
2. Describe current issues affecting the auditing profession.
3. Explain the answers to all questions covered in the seminars.
4. Demonstrate teamwork and report writing skills.
5. Demonstrate the ability to analyze and think critically about real world situations that involve a high risk of material misstatement.

7. THE IMPORTANCE OF COURSE EVALUATIONS

The student course evaluations that you are asked to complete at the end of the semester are extremely valuable to me and Marshall. This course is continuously improved based on feedback from students and my own observations. I not only value the scores that

students give but also their comments at the end of the evaluation. Please spare a few minutes to give me detailed feedback on the things you liked about the course and anything you didn't like.

8. ACADEMIC CONDUCT AND SUPPORT SYSTEMS

Academic Conduct:

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" 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>.

Students with Disabilities:

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.-5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

Support Systems:

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

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

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

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

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

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

Sexual Assault Resource Center

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

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

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

Bias Assessment Response and Support

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

Student Support & Advocacy – (213) 821-4710

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

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

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

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