



# BUAD 280 – Introduction to Financial Accounting

## Spring 2019 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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**Mailbox #31** [lobby of ACC Building]

Section	Day	Class Time	Room	Exam 2 on Friday	Final Exam
14509R	MW	11 – 12:20 pm	JFF 233	F – 3/29, 8 – 9:50 am, TBD	Th, 5/2, 11 am - 1 pm
14515R	MW	3:30 – 4:50 pm	JFF 233	F – 3/29, 8 – 9:50 am, TBD	Th, 5/2, 11 am - 1 pm

**Important Dates:**

MLK Jr. Holiday	M – 1/21	Holiday
Last Day to Drop without W	F – 1/25	
Exam and IGP Issues Deadline	F – 2/1	Notify/Meet-DSP. exam or IGB conflict
USC Career Day	Th – 2/7	
Meet the Firms [not required]	Tu – 2/12	Location TBA, 6:30 – 9 pm
President’s Day Holiday	M – 2/18	Holiday
<b>Exam #1</b>	<b>W – 2/13</b>	<b>Regular Class Session, Regular Classroom</b>
<b>Exam #2</b>	<b>F – 3/29</b>	<b>8 to 9:50 am; Location TBD</b>
Drop Date with a “W”	F – 4/5	Last day to drop with a “W”
<b>Excel/IGP Ratio Class</b>	<b>F – 4/5</b>	<b>8 to 9:50 am</b>
<b>IGP Presentation Dates</b>	<b>M – 4/15;</b>	<b>W – 4/17;</b>
<b>Exam #3 - Final</b>	<b>Th - 5/2</b>	<b>11 am to 1 pm</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 your email to receive BB communications. Contact me is via email. 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 classroom visitors. Show up to class on time, prepared, and stay the entire session. Occasionally, you may be late, have to leave early or miss class for valid reasons. Email if you are in this situation so I have notice and we can make necessary adjustments. 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 by 1/23 and meet with me by 2/1 if you require DSP accommodation or have an exam conflict - see 3/29 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, see me or my TAs 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:

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 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	21%
Exam II	21%
Final Exam	21%
Quizzes	14%
Homework/In-Class Participation	12%
Individual Excel/Group Project	12%

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 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 semester are as follows:

Exam I	Wednesday	February 13 <sup>th</sup>	(Class Time)
<b>Exam II</b>	<b>Friday</b>	<b>March 29<sup>th</sup></b>	<b>(8 – 9:50 AM)</b>
Exam III	Thursday	May 2 <sup>nd</sup>	(11 am – 1 pm)

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. While the nature of the material is cumulative, exams are not cumulative. Exams are based on material covered subsequent to the previous exam up to the date of the exam. The nature of the class does not lend itself to exam cramming as the material steadily builds on itself. The best way to do well on exams is to keep pace with the material. Use class lectures and discussions, homework and quizzes to assess your understanding of the material. Get help in real time manner in areas where you do not understand the material well. This can be done in the context of a study group, meeting with TAs or your professor during office hours.

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 by W-1/23 and meet with me in person by F- 2/1 so we can develop an appropriate accommodation plan. The best time to meet with me is generally on during office hours. Bring your documentation to our meeting.

**Exam Conflicts** – notify me via email by W-1/23 and meet with me in person by F-2/1 if you have a exam conflict with our Friday 3/29 session with a class, lab or University related activity so we can develop appropriate alternatives. These include University related activities. Non-university activities, including work, will not excuse you from taking the exam at the designated day/ time given the advance notice provided. Also, notify me of a conflict with the IGP F-4/5 session.

**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 Fall semester. After passage of the designated periods above, exam grades are final.

## **QUIZZES**

Quizzes are similar to exams - closed book with multiple choice, essays, short-answers, problems or a combination thereof. They 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 for any reason - because you are absent, arrive late or leave early, you will be deemed to have missed the quiz, will not be allowed to make it up and receive a zero for that quiz. Your lowest quiz score will be dropped. If you miss more than one quiz, the resulting 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 Weekly Addendums. We generally will have a quiz once a week with the exception of Week 1. Quizzes will include excel based modeling of ratios.

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

IGP is a research and analytical communication assignment. You will be asked to analyze and evaluate a company based using financial, strategic and operating data in an integrated business context. Excel-based models will be used to evaluate the company's relative performance over several years. A professional/high quality presentation/report will result. IGP instructions will be distributed by Week 8 and presentations will be on M – 4/15 and W – 4/17.

Each group member prepares peer evaluations of fellow group members after formal presentation are complete. These peer evaluations are used to inform your professor in three ways. First, they impact participation scores awarded for the presentation. Second, participation points are awarded for preparing the peer evaluation. Last, these scores may impact the presentations grades assigned based on exceptional or poor contributions. Non-performing group members can be divorced prior to the group presentations. Specifics will be included in project instructions.

### **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 solutions are available.

Please note “emailed” homework assignments are not accepted. You must hand in a hardcopy of your assignment either in class as directed or dropped off in my mailbox. 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 during in class discussions. 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 or making comments that demonstrate preparation and/or insight; demonstrating the ability to listen and respond to others, and, most importantly, contributing to the overall learning process. It is possible to say a great deal and contribute little to the learning process. Questions/ comments should be cogent, relevant and on point. You are welcome to review the class participation sheet at the conclusion of class to verify appropriate credit.

### **Technology Policy**

Laptop, tablets, mobile phones, internet, etc. usage is not permitted during class sessions unless specifically required per class assignment instructions. Upon request, any electronic device in your possession (e.g., cell/smart phones, tablets, laptops, etc.) must be put away 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 of the classroom during exams. Take any critical communications outside the classroom – entering and exiting in the least disruptive manner.

### **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	M1/7	Course Intro /Intro to Financial Stms/Intro to Biz Organizations	CH 1	
2	W 1/9	Course Introductions /Introduction to Financial Statements and Business Organizations	CH 1; CH 11 to p.543	E1-1,8,11,14,15; P1-1A, 3A
3	M 1/14	A Further Look at Financial Statements/Accounting Elements	CH 2	E2-1,2, 3,5,6,8; P2-1A
4	W 1/16	A Further Look at Financial Statements/Accounting Elements	CH 2	E2-12; P2-3A,4A,8A
	<b>M 1/21</b>	<b>MLK Jr. – Holiday</b>		
5	W 1/23	The Accounting Information System	CH 3	E3-3,4 P3-1A, 2A
6	M 1/28	The Accounting Information System	CH 3	E3-6,11; P3-4A,5A(not c),6A(not d);
7	W 1/30	Accrual Accounting Concepts	CH 4	E4-1,2,3
8	M 2/4	Accrual Accounting Concepts	CH 4	P4-2A, 3A,5A
	<b>W 2/6</b>	<b>No Class</b>		
9	M 2/11	Accrual Accounting Concepts/Multi-Step Income Statement	CH 4/5	
<b>10</b>	<b>W 2/13</b>	<b>Exam 1</b>		
	<b>M 2/18</b>	<b>President's Day - Holiday</b>		
11	W 2/20	Merchandising Operations & Multiple-Step Income Stmt.		E5-2,3,7,8; P5-2A
12	M 2/25	Merchandising Operations & Excel Intro	CH 5	E5-10,11 13; P5-4A, 8A
13	W 2/27	Reporting and Analyzing Inventory		E6-2; P6-1A
14	M 3/4	Reporting and Analyzing Inventory	CH 6	E6-4,7,10; P6-5A
15	W 3/6	Reporting and Analyzing Inventory/Long Lived Assets – PPE	CH 6/9	E6-12,13; P6-7A E9-1,3,4,10,11,14,19
	<b>3/11-15</b>	<b>Spring Break</b>		
	M 3/18	No Class		
16	W 3/20	Reporting and Analyzing Long Lived Assets/PPE and Intangibles	CH 9	E9-7,15; P9-3A
17	M 3/25	Reporting and Analyzing Accounts Receivable	CH 8	TBA
18	W 3/27	Reporting and Analyzing Accounts Receivable	CH 8	TBA
19	F 3/29	<b>Exam 2 – check for conflict</b>		<b>Friday 8 – 9:50 am; Room TBD</b>
20	M 4/1	Time Value of Money	App G	BEG-1,4,9,12,20
21	W 4/3	Time Value of Money/ Intro to Liabilities - Loans	G/CH 10	E10-10,12,24
22	F 4/5	IGP Prep – Excel Financial Stmt Analysis – <b>Check for Conflict</b>	CH 13	<b>Friday 8 – 9:50 am</b>
23	M 4/8	Reporting and Analyzing Liabilities	CH 10	E10-16,23; P10-10A, 11A
24	W 4/10	Reporting and Analyzing Liabilities	CH 10	
25	M 4/15	IGP – Presentations		
26	W 4/17	IGP – Presentations		
27	M 4/22	Statement of Cash Flows	CH 12	TBA
28	W 4/26	Statement of Cash Flows	CH 12	TBA
<b>Exam</b>	<b>5/2</b>	<b>Final Exam - Check for Conflicts</b>		<b>11 am – 1 pm</b>

\* Kimmel, Weygandt, Kieso, (2016). *8th Ed.* # Suggested Assignments (SA) are not Homework Assignments. See Homework.

### **Add / Drop Process**

<i>Last day to add classes or drop without a "W"</i>	<i>Friday – Jan. 25<sup>th</sup> h</i>
<i>Last day to change enrollment from P/NP to Letter Grade</i>	<i>Friday – February 22<sup>nd</sup> h</i>
<i>Last day to drop with "W"</i>	<i>Friday – April 5<sup>th</sup></i>

### **No Unauthorized Distribution of Course Materials and Class Recordings**

All course material is copyrighted. The professor reserves all rights to all course material, including copyrights, to lectures, course syllabi, PowerPoints, exams, quizzes, problems, answer keys, and any 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 explicit written DSP arrangements.

Student may NOT record any lecture, class discussion or meeting with their 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.

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

Students requesting test-related accommodations need to notify their professor via email by W-1/23 and share and discuss their DSP accommodation documentation with their faculty in face to face meeting by F-2/1. The purpose of the meeting will be to develop a plan to comply with DSP accommodations. If you do not have accommodation arrangements at the beginning of the semester, you must notify and meet with the professor at least one week prior to when the accommodations will be needed. 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 your professor as early in the semester by the deadlines above. 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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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](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