BUAD 305: Abridged Core Concepts of Accounting

Spring 2019

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

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

Office Hours:
See Blackboard – 1st Post

Email:
rdavila@marshall.usc.edu

Lecture Class: Section Day Time Room Final Exam
14768R MW 8 – 9:50 am BR1 5??? M, 5/6, 11 am to 1 pm

Important Dates:
MLK Jr. Birthday Holiday M 1/21
Email Exam Issues W 1/23 Notification DSP accommodation or exam conflict.
Last Day- Drop with no “W” F 1/25 Drop with no “W” on transcript
Exam Issues Deadline* F 2/1: Meeting DSP accommodations or Exam Conflicts
USC Career Day Th 2/7
Technology Pres. Research Deadline M 2/4, Research due, early submission is encouraged.
Group Meeting Technology Project W – 2/6 = will also have group quiz.
Meet the Firms Tu 2/12, Location TBA 6:30 – 9pm [not required]
Technology Presentation W 2/13
President’s Day Holiday M 2/18
Exam #1 F 3/1, 8 to 9:50 am – identify conflict
Company Pres. Deadline #2 W 3/25 Company research due, early submission encouraged
Company Pres. Deadline #3 F 4/5 – Meeting with Professor
Last Day to Drop with a “W” F – 4/5
Group Presentations M - 4/15; W - 4/17
Exam #2 [Final] M – 5/6, 11 am to 1 pm

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 Communications: Professor ↔ Student - Blackboard email is used to communicate with my class. Make sure you configure and maintain your email to receive these communications. The best way to contact me is via email as I check it regularly. All email communications must include “BUAD 305” in the subject line. I do not check voice mails on a regular basis.

• Grading is Based On Your Relative Performance with a Target Overall 3.0 grade - Marshall policies provide a target mean GPA of 3.0 for this course. As a result, approximately half the class will fall above and below this average. 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 adjust course grades based on the overall performance of a given class, based on my experience and expectations with this and similar courses.

• Use of In-Class Use of 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 turned off and put away during class – no exceptions. Occasionally, critical communications are necessary and must be dealt with immediately. In these circumstances, take these communications outside classroom – exit and re-enter the classroom in the least disruptive manner.
Professional and Ethical Conduct are Expected - Be courteous and respectful to your classmates, teacher and visitors to our classroom. Show up to class on time, prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are in this situation so we can make necessary accommodations. You are responsible for material covered for any missed portion of a class. If you are late, enter the classroom in the least disruptive manner. Academic integrity is taken seriously. 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 principles.

The Course Involves Work Inside and Outside the Classroom - You will apply course principles and concepts to a variety of different business situations. Adequate preparation involves analyzing scenarios or problems covered in lectures, homework, assignments, quizzes, projects, etc. The class presentation requires extensive group work outside class time: research, analysis, and developing the final presentation to the class.

You Responsible for Information on Blackboard
All course information is communicated via Blackboard. All postings are in the ‘Content’ folder including “Weekly Updates.” These provide course information about the upcoming weeks, readings, assignments, quizzes, etc. As a general rule, Weekly Updates will be posted by Friday for the upcoming week. Other key information is also posted to Blackboard such as office hours, class resource material, some solutions, etc.

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.

Exams #1 and #2 are on Fridays outside regular class periods. Please identify conflicts and notify me by the deadline indicated so we can identify appropriate times for you to take your exam.

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 problems and issues related to 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:
- 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.
- Analyze and differentiate 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.
- Research, analyze, evaluate, 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.
- 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.
- Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions.
- Apply ethical frameworks and professional standards in analyzing situations and making informed decisions including the impact on 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.
The text is available from multiple sources and in multiple versions, but make sure you get the 6th Edition. All text assignments must be completed from the 6th Edition. Some versions, including the one sold by the USC Bookstore, come with 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.
- 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/](https://blackboard.usc.edu/)
Blackboard is used extensively to communicate with the class. Each week, Weekly Postings - a detailed plan for the upcoming week will posted to the “Content” section of Blackboard. This will include specific course topics, readings, assignments due, quizzes, cases assignments, etc for the upcoming week. As a general rule, this information should be available by Friday of the preceding week. Any postings beyond Weekly Postings, will generally be accompanied by an email notification. Make sure your receive Blackboard emails through USC email system. You are responsible for all information posted on Blackboard. All postings will be in the “Content” section of Blackboard.

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

- Exam #1 ........................................................................................................ 29%
- Exam #2/Final. ................................................................................................. 29%
- Presentations ................................................................................................... 15%
- Quizzes ............................................................................................................. 15%
- Homework, Classroom Contribution .............................................................. 12%
- Total ................................................................................................................ 100%

Your letter grade is determined based on your relative performance versus your peers across all 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 limited 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:**
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 are not cumulative and will cover material in class through the date of the exams.

Exam Conflicts: Check you class schedules for any potential conflicts with Exams #1 notify me via email, and meet with me based on the deadlines above. You must notify me of any exam conflicts so appropriate alternative arrangements can be made. Exam conflicts refer to situations where you have a USC class session on the same day/time as our exam. Non-university activities will generally not excuse you from taking the exam at the designated day and time. You must provide proof of conflict and then meet with me so we can determine an appropriate alternative.

Exam Accommodations: Students that require DSP accommodations for examinations should notify me via email by 1/23 and meet with me by 2/1. See Statement on Students with Disabilities below
Under NO circumstances are you allowed to take or keep the Examination Questions portion of any examination. This includes taking the Examination Questions from the room in which the exam is administered or taking them during the session when the graded exam is reviewed. Violations will result in a zero grade being awarded for the examination 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 you 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.

**QUizzes and Spreadsheet Assignments**

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. If you miss a quiz because you arrive late, leave early during a time when a quiz is administered, you will be deemed to have missed the quiz and will not be allowed to make it up. If you miss a quiz for any reason you will receive a grade of zero for that quiz and this will be dropped as your 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 Blackboard in Weekly postings or at least two days prior to the class date of the quiz with an accompanying email. We generally will have a quiz once a week except for week one and the week of company presentation.

**Presentations & Peer Evaluations**

You are required to prepare two group presentations:

1. Technology Presentations – 2/27: one on cutting edge technology that is impacting business in the financial and accounting area. This presentation will be about 8-10 minutes long.
2. Company Presentation – 4/15, 4/17: analyze, assess the performance and prospects of a company in the context of its industry and competitive environment. This presentation will be a 18-20 minutes.

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 is required to prepare peer evaluations of fellow group members after formal presentation are complete. These peer evaluations impact your grade in three ways. First, these evaluations be considered as an insight into team dynamics and individual team member contributions. These scores will be used by your professor to determine participation scores awarded for the presentation. Second, you will be given participation credit for preparing the peer evaluation. Last, individuals that receive peer evaluation grades that indicate inadequate or below expectations or exceptional contributions may result in an upward or 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 presentation and receive no peer evaluation credit which will automatically diminish their score based on the criterion above.
More information will be provided in presentation instructions which will be posted to Blackboard by the beginning of Week 3.

**HOMEWORK, CLASS PARTICIPATION/CONTRIBUTIONS**

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

**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 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. Should you be unable to make a class session, either have a classmate turn in a hardcopy assignment for you or drop off the assignments in my mailbox. Assignments are due at the beginning of each session. Late assignments will receive point deductions based on the tardiness of the submission, minus 1 point if turned in after the beginning of class and -1 for each additional day late.

"Class (discussion) assignments" are not collected or graded but serve as the basis for class discussions. These require you to identify issues and apply concepts related to areas of uncertainty when preparing cases or scenarios for class discussion. These assignments serve as an important tool in developing a full appreciation and conceptual understanding of areas covered in class. Your preparedness will impact your class participation points. Solutions to these assignments will be posted in Blackboard where they are available.

**Class contribution points** are awarded based on timely attendance and participation. Participation points receive twice the weight of attendance points in determining this portion of your grade. Attendance will be taken in every class session 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 be awarded based on what I judge to be 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; demonstrating the ability to listen and respond to others, and, most importantly, contribution to the overall learning process and moving discussion forward in a current manner. It is possible to say a great deal while contributing little or nothing to the learning process. You may also earn participation points by bringing in a newspaper or magazine article that are relevant to a class discussion or lecture. Your participation grade will also include points awarded based on Peer Evaluations. Please note that participation is a significant portion of your grade and generally constitutes 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.

**Evaluation of Your Work**

I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively as I can. If, however, you feel that an error has occurred in the grading of any assignment, quiz, or exam, you may request that your grade be re-evaluated. This request must be in writing and must meet the following criterion:

- Sent via email within the following specific time parameters.
  - Exam #1 three weeks after exams are returned.
  - Quizzes, Homework, and other graded assignments: one week after they are returned.
  - Exam #2/Final: You must first email me and request to pick up your final exam. You may then, after having reviewed the final, make a written request to have it re-evaluated. You have four weeks to accomplish the above after the day the following Fall Semester begins.
- Your email should identify the assignment, quiz, exam and the section or problem that is to be re-evaluated and fully and carefully explain why you think the assignment should be re-graded.
- We will then make arrangements for you to submit the item with your email attached to it can be re-assessed.
- You should have a response within two weeks of your submission.
Be aware that this re-evaluation process opens up the entire assignment for re-assessment, not just the area you point out. The end result grade adjustments can be positive, none, or negative. If I do not receive a request for re-grading within the time parameters above, the grade will be considered final.

**ADMINISTRATIVE AND OTHER COURSE ISSUES**

**Statement for 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: disability@usc.edu. Any student requiring accommodation should notify me via email me by 1/23 to set up a meeting by 2/1. 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 – January 25th
- Last day to drop with "W" Friday – April 5th

**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 (Final Exam) and any other course work not returned during class sessions, will be retained for one year after the end of the course. After that time, they will be discarded. Note this does not include graded coursework that was returned to the class but you failed to pick up for any reason.

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

**Technology & Course Materials Copyright Policy**

Laptop and Internet usage is not permitted during class sessions. Use of other personal communication devices, such as mobile phones, is considered unprofessional and is 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 in 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 do so in a manner that is not disruptive or disrespectful.

All course material is copyrighted and is for your personal use only. No course material can be posted, duplicated 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 Integrity**

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. 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. All students are expected to understand and abide by these principles. SCampus, the Student Guidebook, contains the Student Conduct Code in Section 11.00, while the recommended sanctions are located in Appendix A. http://www.usc.edu/dept/publications/SCAMPUS/gov/

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.

**Grades on Individual Assignments and Exams**

Assignments must be turned in on the due date/time and in the manner based on the instructions for that type of assignment. Any assignment turned in late, or if only a few minutes late, will receive a grade deduction. As a general rule, homework will be reduced a point for each day late, other assignments will be lowered a grade step (e.g. a B+ grade would be reduced to a C+ grade). If you are unable to attend class on that day, make arrangements for it to be delivered to the classroom. Late or not, however, you must complete all required assignments to pass this course.

I will do my best to make my expectations for the various assignments, quizzes, exam questions clear. You are encouraged to ask questions if you are uncertain as to the question asked. I will 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.

**COURSE SCHEDULE**

A "Course Schedule" will be provided by your second class. 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.** Weekly Updates to the Tentative Course Schedule will be posted in on Blackboard under “Content”.

**Support Systems**

Students whose primary language is not English should check with the American Language Institute [http://dornsife.usc.edu/ali](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/](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](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 harms. [https://engemannshc.usc.edu/rsvp/](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/](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/](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/](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/](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/](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](https://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](https://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](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/](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](https://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

**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>Description</th>
<th>Course Emphasis</th>
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<tbody>
<tr>
<td>1. Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</td>
<td>High</td>
</tr>
<tr>
<td>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 so as to anticipate new opportunities in any marketplace.</td>
<td>Low</td>
</tr>
<tr>
<td>3. Our graduates will demonstrate critical thinking skills, so as to become future-oriented decision markets, problem solvers and innovators.</td>
<td>High</td>
</tr>
<tr>
<td>4. Our graduates develop people and leadership skills to promote their effectiveness as business managers and leaders.</td>
<td>Low</td>
</tr>
<tr>
<td>5. Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</td>
<td>Medium</td>
</tr>
<tr>
<td>6. Our graduates will be effective communicators to facilitate information flow in organizational, social and intercultural contexts.</td>
<td>Low</td>
</tr>
</tbody>
</table>

Appendix I
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>
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<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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APPENDIX II

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

<table>
<thead>
<tr>
<th>Goal</th>
<th>Marshall Program Learning Goal</th>
<th>Course Objectives that support this goal</th>
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<tbody>
<tr>
<td>1</td>
<td>Our graduates will demonstrate critical thinking skills <em>so as to become future-oriented decision makers, problem solvers and innovators</em>. Specifically, students will:</td>
<td>1 - 6</td>
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<td></td>
<td>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).</td>
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<td>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.</td>
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<td>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.</td>
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<td>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.</td>
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<td>2</td>
<td>Our graduates will develop people and leadership skills to promote their effectiveness as <em>business managers and leaders in the 21st century's evolving work and organizational structures</em>. Specifically, students will:</td>
<td>2, 6-9</td>
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<td></td>
<td>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.</td>
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<td>2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.</td>
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<td>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)</td>
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<td>3</td>
<td>Our graduates will be effective communicators <em>to facilitate information flow in organizational, social, and intercultural contexts</em>. Specifically, students will:</td>
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<td>3.1 Identify and assess diverse personal and organizational communication goals and audience information needs.</td>
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<td>3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.</td>
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<td>3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts.</td>
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<td>4</td>
<td>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities <em>and aspire to add value to society</em>. Specifically, students will:</td>
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<td>4.1 Understand professional codes of conduct.</td>
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<td>4.2 Recognize ethical challenges in business situations and assess appropriate courses of action.</td>
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<td><strong>5</strong></td>
<td>**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 <em>so as to anticipate new opportunities in any marketplace.</em> 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.</td>
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<td><strong>6</strong></td>
<td><strong>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</strong> 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). 6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</td>
<td>1, 6, 7-9</td>
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