

BUAD 305: Abridged Core Concepts of Accounting Information

Fall 2019

Professor Ruben A. Davila

Office: ACC 126

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

Office Hours: See Blackboard – 1st Post

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Lecture Class:	Section	Day	Time	Room	Final Exam
	14770R	MW	2– 3:50 pm	ACC236	Sat, 12/13 - 8 to 10 am
	14772R	MW	4-5:50 pm	ACC236	Sat, 12/13 – 8 to 10 am

Important Dates:

Labor Day Holiday	M – 9/2
Exam Issues Notify/Meeting Deadline*	F- 9/13 DSP & Religious Accommodations or Exam Conflicts
Last Day to Add/Drop without a “W”	F-9/13
Meet the Firms [not required event]	Th–9/27, Alumni Park 11 am–2pm
Exam #1*	F – 9/27 8 – 9:45 am; Location to be determined*
Tech Project Due	M - 10/14
Fall Recess	Th – 10/17, F-10/18
Exam #2*	F – 11/1; 8 – 9:45 am; Location to be determined*
Last Day to Drop with a “W”	F – 11/15
Company Presentations	M - 11/18; W - 11/20
Presentation Evals Due	M – 11/25 – Group Presentation Evals & Peer Evals Due
Thanksgiving Holiday	W, 11/27 to F 11/29
Exam #3 [Final]*	M – 12/13, 8 to 10 am; Location to be determined

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

DISCLOSURE HIGHLIGHTS

- **Course Text Accounting Tools for Business Decision Making, 7th Edition**
- **Consistent Attendance, Preparation, and Participation Are Key to Doing Well** - The nature of the material and structure of the course make it difficult to impossible to pass the course unless you attend regularly, come to class prepared, and regularly participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is participative with discussion and group work emphasized throughout the course. Timely attendance and participation are expected and impact your overall grade.
- **Course Professor Student Communications:** Blackboard (BB) is used extensively to communicate with my class. Configure and maintain your email to receive BB communications. Email is the best way to communicate with me as I check it regularly. Include “BUAD 305” in the subject line of all emails. I do not check voice mail.
- **Grading is Based On Your Relative Performance with a Target Overall 3.0 gpa** - Marshall policies provide a target mean 3.0 gpa for all BUAD courses including BUAD 305. Grades are based on your relative performance versus your peers on course graded assessments. Trying hard is important, but it is not enough. You must perform. I have limited discretion to provide minor adjustments to course grades based on the overall performance of a given class.
- **Use of Personal Communications Devices is Not Allowed In Class – No Exceptions**
Mobile phones, computers, laptops, tablets, smart watches, etc. may not be used during class in accordance with Marshall policies. These devices should be turned off and put away during class – no exceptions. Occasionally, critical personal communications are necessary and must be dealt with immediately. In these circumstances, take these communications outside classroom – exit and re-enter the classroom in the least disruptive manner.

- **The Course Involves Work Inside and Outside the Classroom** - You will apply course principles and concepts to a variety of business scenarios. Adequate preparation requires analyzing scenarios or problems outside of class. Class presentations and projects requires group work outside the class time.
- **You Responsible for Information on Blackboard** - All course information is communicated via Blackboard. All course postings are in the 'Content' folder including "Weekly Updates." These posting provide information about the upcoming week's, readings, assignments, quizzes, etc. As a general rule, Weekly Updates will be posted by Friday for the upcoming week. Other key information posted to Blackboard include office hours, class resource materials, solutions, etc.
- **Professional and Ethical Conduct are Expected**
Be respectful to your classmates, teacher and classroom visitors. Show up to class on time, prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are one of these apply so we can make necessary accommodations. You are responsible for material covered for portions of classes missed. Enter class in the least disruptive manner if you are late. Academic integrity is taken seriously. Assignments must be the product of the individual(s) named. See SCampus for USC's academic integrity principles and related sanctions for violations.
- **Course Materials Are Copyrighted and May Not Be Distributed; No Video or Audio Recording**
All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent. Courses may not be videoed per USC policy. Audio recordings are allowed, but only with my express permission.
- **We are Special!** - Do NOT depend on someone outside our BUAD 305 section for class information. BUAD 305 sections differ by professor. We will cover the same content but not necessarily in the same sequence with some variation in depth. We will not have the same exam dates, assignments, projects, etc.

INTRODUCTION AND COURSE OBJECTIVES

This course builds upon the body of knowledge you have learned in previous financial and managerial accounting courses at other institutions. The course is generally more conceptual in nature and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on reporting and disclosure of external financial accounting information. The second section focuses on how management applies methods, techniques and conventions to internal accounting information to improve planning, control, and decision-making.

Learning Objectives

The course learning objectives and outcomes for this course are as follows:

1. Explain and apply fundamental assumptions, principles, and concepts underlying financial accounting by solving problems and analyzing fact patterns to determine their impact on the recognition of financial accounting elements such as assets, liabilities, equity, revenues, expenses, gains and losses in articulated financial statements.
2. Analyze, differentiate and interpret how transactions, economic events, adjustments, and other entity information (from simple to moderately complex) are captured, summarized, and presented in integrated general purpose financial statements and their footnotes by solving problems and evaluating fact patterns.
3. Research, analyze, evaluate, interpret and communicate the usefulness and limitations of financial accounting information in context with other sources of information and other disciplines by preparing written and oral presentations based on information widely available public information including published financial statements (10Ks), articles in the financial and general press.
4. **Research, analyze and understand how emerging technologies impact the nature and dissemination of information** and impact business and accounting practices globally.
5. Develop research, analytical, oral and written presentations skills, by preparing research projects including analyzing and assessing business organizations, their financial statements, and their strategic decisions in the context of their operational environment and their impact on stakeholders. You will develop assessments and make recommendations based on your analysis and research and communicate your findings in a collaborative environment.
6. Apply various analytical tools to plan, control, and evaluate business operating, investing, and financing decisions.
7. Apply ethical frameworks and professional standards in analyzing situations and making informed decisions including the impact on stakeholders, organizational stakeholders and society.

Interactive lectures, homework, discussion problems, group projects, quizzes, and exams are used to achieve learning objectives. This course involves work inside and outside the classroom. The class team projects require

extensive teamwork outside class time: research, analysis, and developing final investment recommendation. Attendance and participation is important to success given the interactive and participative nature of the class.

Required Materials

Title: *Accounting Tools for Business Decision Making, 7th Edition*

Authors: Kimmel, Paul D., Weygandt, Jerry J., and Kieso, Donald E. Publisher: John Wiley & Sons, Inc.

- ISBN: ISBN # 9781119606666 –Kimmel Accounting Loose-Leaf Textbook + e-text code card (purchase through USC Bookstore)
- ISBN # 9781119494782 – Kimmel Accounting Loose-Leaf Textbook (by itself) (purchase through USC Bookstore)
- ISBN # 9781119494799 -- Ebook by itself (Purchase online -- <https://www.vitalsource.com/products/accounting-tools-for-business-decision-making-paul-d-kimmel-jerry-j-v9781119494799>)

The text is available from multiple sources and in multiple versions. All are acceptable provided they are the 7th Edition. All text assignments must be completed from the 7th Edition. “WileyPlus” supplements are not integrated into the course.

You must have:

- a calculator as we will work problems during class – you are not permitted to use your mobile phone. The typical high school graphing calculator would work as would a simple four function calculator.
- access to Blackboard including the ability to receive emails generated by Blackboard.
- I will upload copies of two financial statements on Blackboard. We will discuss analyze and discuss the implications during class. It is important to have access to these financial statements.

Prerequisites

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

Course Website: <https://blackboard.usc.edu/>

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

Grading Summary:

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

Exam #1 - Friday, 9/27 from 8 to 9:45 am	19%
Exam #2 - Friday, 11/1 from 8 to 9:45 am	19%
Exam #3 - Saturday, 12/13 from 8 to 10 am	19%
Presentations	16%
Quizzes and Excel.....	14%
Homework, Classroom Contribution.....	13%
Total	100%

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

Final grades represent how you perform relative to all other students in my BUAD 305 courses and not a mandated target. Historically, the average grade for this class is 3.0. Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for aggregate assignments.
2. Your overall average percentage score for all assessment items listed above.
3. Your relative ranking and standard deviation from the mean weighted average for all BUAD students in the class.

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

ASSIGNMENTS AND GRADING DETAIL

EXAMS (57%):

Examinations are closed book and consist of multiple choice questions, essays, short answers and problems. Exam coverage is based on material covered in class sessions, course assignments and readings. There will be material covered in class

sessions that is not in the text. Exams will cover material in class through the date of the exam. Exam #2 is not cumulative and will be based on material covered subsequent to the previous exam.

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

If you have any questions, concerns, or issues regarding an examination grade, you must contact me and resolve them in a timely manner. For Exams #1 & #2, see me three weeks subsequent to the time the exam is returned in class. For the final examination, you have four weeks after the commencement of the Spring semester. After passage of the designated periods above, examination grades are final.

Make-up exams will be given only in, what in my judgment are, extreme emergency situations justified by a legitimate excuse, and supported by appropriate and adequate documentation. This is consistent with Leventhal and Marshall policies that require you to take your exam at the scheduled time unless there is a very serious emergency AND you can properly document this emergency. My first preference will always be that students take all examinations. Students will always be required to take the final exam if they legitimately miss the final exam based on the above criterion.

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

Finally, you must take the final exam at the scheduled time, unless an incomplete form has been negotiated and approved according to Marshall and Leventhal policies (or, of course, unless there is an emergency, as above). See the LSOA standards attached to the end of the syllabus for further information.

Exam Conflicts: Check your class schedules for any potential class conflicts with Exams #1 or Exam 2. Notify me via email meet with me to discuss appropriate alternative arrangements. Acceptable conflicts are situations where you have a course, lab or exam on the same day/time. Your regular class and lab sessions precedence over our Friday exams. Conflicts include events where you represent the University.

For conflicts, email me a screen shot of your class schedule and at least 3 alternatives day/times for your exam. Provide me with alternative blocks of time you are available - at least one alternative for Friday, at least one for Saturday. Mondays are also available as a last resort alternative. Non-university activities, including work, will generally not excuse you from taking the exam at the scheduled day and time. You have adequate notice to make alternative arrangements. See me if there is an issue.

Exam DSP & Religious Accommodations: Students that have approved special accommodations for the course through the DSP Learning Center should notify me via email and arrange to meet with me by 9/13. We can meet and develop an appropriate plan for your DSP accommodations. Please bring a copy of your accommodation letter to our meeting. See Statement on Students with Disabilities below. Email and meet with me by the same deadline if you require religious accommodation.

QUIZZES AND SPREADSHEET ASSIGNMENTS (14%):

Quizzes are closed book and based on material covered during the previous lectures, readings, and/or assignments. There are no make-up quizzes as you are allowed to drop your lowest quiz score. Quizzes may be given at the beginning, during or at the end of class sessions. Missing a quiz because of late arrivals or early departure will result in a quiz grade of zero and you will not be allowed to make it up. Missing a quiz for any reason you will result in a zero grade that quiz and will be dropped as you lowest quiz score. If you miss more than one quiz, the zero scores will stand for the second and succeeding missed quizzes.

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

PRESENTATIONS & PEER EVALUATIONS (16%):

You are required to prepare two group presentations :

1. Technology Project – 10/14: one on cutting edge technology with disruptive or significant business impact in the financial and accounting area. Requires preparation of an annotated powerpoint 8-10 presentation.

2. Company Presentation – 11/18,11/20; analyze and assess the performance of a company in the context of the industry and the competitive environment in which it operates. This will be a 18- 20 minute presentation.

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 is driving business change, strategy and operations. You will receive detailed instructions on these projects in class along with required deliverables, parameters, expectations, deadlines, and grading criterion.

Each group member prepares peer evaluations of fellow group members after projects/presentation are complete. These peer evaluations impact your grade in three ways. First, these evaluations are considered insight into team dynamics and individual team member contributions. They will influence project/presentation participation scores awarded. Second, participation credit is awarded for preparing the peer evaluation. Last, peer evaluation grades that indicate inadequate/expectations or exceptional contributions may result in an upward/downward adjustment to the grade group presentations grade. Peer evaluations that are one or two standard deviations outside the mean score will result in one +/- grade adjustment per standard deviation.

Each group has the ability “divorce” a nonperforming member. Divorced students will be required to prepare their own project presentation. They will receive no peer evaluation credit automatically diminish their score based on the criterion above. Project/presentation instructions which will be posted to BB lackboard by the beginning of Week 4.

HOMework, CLASS PARTICIPATION/CONTRIBUTIONS (13%)

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

Suggested Assignments, Homework Assignments, or Class Discussion Assignments

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

“Homework assignments” are collected and graded. Homework assignments and their due dates will be posted on Blackboard under “Content”. Grades are based solely on effort extended and quality of work performed. The objective of homework is to learn by applying the concepts and principles covered in the course. Solutions will be posted in Blackboard when possible. Homework constitutes approximately 40-50% of this portion of your grade based on points earned.

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

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

Class contribution points are awarded based on timely attendance and participation. Participation points receive twice the weight of attendance points in determining this portion of your grade. Attendance and participation is taken for each class sessions using a sign-in sheet. It is your responsibility to sign in for each session attended. Note being late, leaving early or attending partial will reduce participation points.

Participation points are earned based on substantive contributions to the learning process. Examples include: asking clarifying questions; making comments or providing analysis that demonstrate preparation and/or insight; listening and responding to others, and, most importantly, moving a discussion and learning process forward. It is possible to say a great deal while contributing little or nothing to the learning process. Participation may be also earned by providing an article relevant to a class discussion or lecture. Peer evaluations also impact participation grades as described above. Participation is generally 50-60% of this component of your grade. You are welcome to review the class role sheet and participation points awarded at the conclusion of every class to see if you were given appropriate credit.

Grades on Individual Homework, Take-Home Quizzes, Assignments and Exams

Assignments must be turned in on the due date/time and manner provided in related assignment instructions. Grade reductions will occur for assignments turned in late. Homework will be reduced a point for each day late, other assignments

will be lowered a grade step (e.g. a B+ reduced to a B-, then C+, then C.) for each day late. If you are unable to attend class, have assignments delivered to the classroom or my mailbox.

I try and make expectations for assignments, quizzes, and exams clear. Please ask questions if you are uncertain as to an assignment or question asked. I also do my best to ensure that your work is evaluated fairly and objectively. If you feel that an error has occurred in the grading of any assignment, quiz, or exam, you may ask that 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 – TO COME: SEE DATES IN DISCLOSURE SECTION AS THESE WILL NOT CHANGE.

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

Note that the course schedule is tentative. My primary objective is to provide coverage of the material that serves as an adequate basis for understanding the materials. This may require varying from the tentative course schedule. While I will attempt to keep this schedule, the pace of the course and coverage is dictated by the needs of each individual class and may cause some variation in the schedule. **Weekly Updates to the Tentative Course Schedule will be posted in on Blackboard under "Content". Again, you are responsible for all class information and updates that are posted.**

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. DSP phone number is (213) 740-0776. Email: ability@usc.edu.

Any student requiring accommodation should notify me via email and meet with me by 9/13. Bring your DSP documentation, so we can develop appropriate accommodation arrangements. Reasonable exceptions will be considered during the semester 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 make a determination on a requested accommodation. **Please note – you must personally meet with me to discuss and develop your appropriate accommodation.**

Add / Drop Process

Dates to Remember – See usc.edu class schedule for more indepth information.

Last day to add classes or drop without a "W"	Friday – September 13 th
Last day to drop with "W"	Friday – November 15 th

Retention Policy for Graded Coursework

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

- Homework and quizzes will be maintained for two weeks. After this, they will be placed in a box outside my office door for pick up. Items not picked up by the date of final exam will be discarded.
- Exams #1 will be retained for one month after the end of the semester. After that, they will be discarded.
- Exam #2 will be retained for one year after the end of the course. After that time, they will be discarded. Any other course work not returned during class sessions will be maintained for one month after the beginning of the Spring semester. Note this does not include graded coursework returned during class that you failed to retrieve.

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

Technology & Course Materials Copyright Policy

Laptop, and internet usage is not permitted during class sessions. Use of personal communication devices is considered unprofessional and are not permitted during class sessions. ANY such devices (mobile phones, smart phones, laptops, tablets, etc) must be completely turned off during class time. Upon request, you must comply and put your device on the table in off mode and face down. You might also be asked to deposit your devices in a designated area of the classroom. If necessary, you may leave class for a few minutes (2/5 minutes) to take an important communication. If you do so, please notify me in advance and exit and enter the classroom in a least disruptive and disrespectful manner.

All course material is copyrighted and is for your personal use only. No course material may be posted, duplicated, transmitted or shared in any way without the express written consent of the author. Videotaping faculty lectures is not permitted, due to copyright infringement regulations. Audiotaping may be permitted if approved by the professor. Use of any recorded material is reserved exclusively for USC Marshall students and may not be distributed otherwise.

Statement on Academic Conduct

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while the recommended sanctions are located in Appendix A.

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall community and can lead to dismissal.

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

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.

Student Health Counseling Services - (213) 740-7711 – 24/7 on call; engemannshc.usc.edu/counseling

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

National Suicide Prevention Lifeline - 1 (800) 273-8255 – 24/7 on call; suicidepreventionlifeline.org

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-4900 – 24/7 on call; engemannshc.usc.edu/rsvp

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

Office of Equity and Diversity (OED) | Title IX - (213) 740-5086 equity.usc.edu, titleix.usc.edu

Information about how to get help or help a survivor of harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants. The university prohibits discrimination or harassment based on the following protected characteristics: race, color, national origin, ancestry, religion, sex, gender, gender identity, gender expression, sexual orientation, age, physical disability, medical condition, mental disability, marital status, pregnancy, veteran status, genetic information, and any other characteristic which may be specified in applicable laws and governmental regulations.

Bias Assessment Response and Support - (213) 740-2421 studentaffairs.usc.edu/bias-assessment-response-support
Avenue to report incidents of bias, hate crimes, and microaggressions for appropriate investigation and response.

The Office of Disability Services and Programs - (213) 740-0776 dsp.usc.edu
Support and accommodations for students with disabilities. Services include assistance in providing readers/notetakers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

USC Support and Advocacy - (213) 821-4710 studentaffairs.usc.edu/ssa:
Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity at USC - (213) 740-2101 diversity.usc.edu
Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call dps.usc.edu, emergency.usc.edu
Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call dps.usc.edu
Non-emergency assistance or information.

Emergency Preparedness/Course Continuity

In case of a declared emergency if travel to campus is not feasible, the *USC Emergency Information* web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing and other technology. 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

Appendix I

USC Marshall

School of Business

Undergraduate Program Learning Goals

How BUAD 305 Contributes to Student Achievement of Marshall's Six Undergraduate Program Learning Goals

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

Goal	Marshall Program Learning Goal	Course Objectives that support this goal
1	<p>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators. 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>Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21st century's evolving work and organizational structures. Specifically, students will:</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>	3 - 6
3	<p>Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts. 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>	1,2,5,6
4	<p>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society. 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>	3, 4, 7
5	<p>Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace. Specifically, students will:</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, 4
6	<p>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises. 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).</p> <p>6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1 - 7

Undergraduate Accounting Program Student Learning Objectives

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

**LEVENTHAL SCHOOL OF ACCOUNTING
GRADING AND ACADEMIC STANDARDS FOR UNDERGRADUATE STUDENTS
IN BUAD 280, BUAD 281 AND BUAD 305**

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

GRADING STANDARDS

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

The grade of W (Withdraw) is assigned if the student officially withdraws after the seventh week but before the end of the twelfth week of the semester. No withdrawals will be permitted after the end of the twelfth week except by student petition to the University's Committee on Academic Policies and Procedures.

Students may elect to audit courses during the first three weeks of the semester. A course taken for audit (V) will be assessed at the current tuition rate. An audit course (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change in the registration status of a course from letter grade or credit to audit (V) or vice versa after the third week of a given semester.

The grade of IN (Incomplete, i.e., work not completed because of documented illness or some other emergency occurring after the twelfth week of the semester) is reserved for those highly unusual cases where, due to circumstances judged fit by the Dean of the Leventhal School of Accounting, the student is unable to complete a specified single item of the course requirements by the time final grades are submitted.

IN grades can be removed only by the student completing the missing requirements of the course to the satisfaction of the instructor. Marks of IN in courses numbered below 500 must be removed within one calendar year from which the mark of IN was assigned. If not removed within the specified time limit, marks of IN automatically become marks of IX (expired incomplete), with the exception of thesis and dissertation, and compute in the GPA as an F. A student may remove the IN only by completing the work not finished as a result of illness or emergency. It is not possible to remove an incomplete by re-registering for the course. Previously graded work may not be repeated for credit.

G.P.A. PREREQUISITES FOR UNDERGRADUATE ACCOUNTING COURSES

The following are grade point average prerequisites for any undergraduate student enrolled in any accounting course. Individual instructors may not waive these standards: (1) an average grade of B or better in BUAD 280 & BUAD 281 with neither grade lower than a B-. If applicable, transfer students are required to meet an average grade of B in the two transferred accounting courses and BUAD 305x (with neither grade lower than a B-).

In meeting the B (3.0) average required for admission to the Leventhal School of Accounting, only one of the courses may be repeated. If the repeated course grade is higher, that grade will be considered in determining whether the student meets the B average for admission, and the original course grade will be disregarded by the Leventhal School. See Repeated Course Work at USC, USC Catalogue, for further restrictions on including grades in repeated classes in the overall grade point average computation.

In computing grade point average prerequisites, BUAD 280, BUAD 281, BUAD 302T and BUAD 305x will be considered accounting courses.

Grades in accounting courses taken at other institutions will not be included in the computation of the cumulative accounting grade point average. **Exception:** transfer students taking BUAD 305x and seeking admission to the School of Accounting.

When a student's cumulative accounting grade point average falls below 2.7, the student is placed on probation. If a student on probation does not regain a minimum accounting cumulative GPA of 2.7 after completing the next 12 semester hours in all courses (including accounting courses) attempted within the University, that student will not be permitted to continue as an accounting major in the Leventhal School of Accounting. Exceptions to this policy may be granted only in unusual circumstances by the Academic Standards Committee of the Leventhal School of Accounting. Decisions of the Academic Standards Committee are final.

To be removed from probationary status, a student may elect either to take another accounting course or courses for which prerequisites are met or to repeat an accounting course or courses in an attempt to earn a higher grade. Regardless of the course of action taken, all courses completed will be counted in computing the cumulative accounting grade point average.

The grade of "W" in an accounting course taken while a student is on probation will not extend probation. The probation period ends at the end of that semester during which the student completes a cumulative total of 12 semester hours of courses in any subject(s) at the university. Under no conditions will the student be permitted more than two successive semesters, including the summer semester, to complete the 12 semester hours of courses.

Students must attain a minimum 2.7 cumulative accounting grade point average to graduate with a Bachelor of Science in Accounting degree.

OTHER ACADEMIC STANDARDS

1. The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.
2. No unregistered students are permitted to attend accounting classes regularly.