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|  | **BUAD 280 – Introduction to Financial Accounting**  |
| **Course Syllabus** **Fall Semester 2020****Classes for these sections will be entirely online via Zoom. Synchronous class sessions will be held at the times indicated below for each section. All times are PDT through the end of October. On November 1, California reverts to PST.****Sections:****14508 TTH 9:30-10.50pm** **14510 TTH 11.00-12.20pm** **14514 TTH 2.00-3.20pm** **14515 TTH 3.30-4.50pm** **The Zoom link will be posted in Blackboard for your convenience.** |
| **Professor: Merle Hopkins** |
| **Office: ACC B4** |
| **E-mail: mwh****@marshall.usc.edu****Office Hours: TBA in Blackboard near the start of classes. Posted office hours will be via Zoom. Additionally, office hour appointments may be scheduled by individuals and/or groups.**  |
|  |

**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 a business 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 you 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 be asked to complete in class group assignments on an ad hoc basis at the professor’s discretion.

**Course Format:**I will regularly record brief zoom videos to introduce topics to be covered in online sessions. I will announce the availability of these sessions via Blackboard. Such zoom videos may contain questions for which a modest number of bonus points will be awarded for students correctly answering them prior to the start of the online class.

The online class sessions will be based on the assigned readings for those classes or prior readings, homework assignments for prior and/or subsequent classes and quiz coverage for prior sessions.

Students should assure themselves they can access all online tools via Blackboard prior to the start of classes. Zoom is the platform used for all online sessions and office hours. A link and instructions to join the Zoom sessions will be posted in the Blackboard Course Pages. For more information about Zoom, go to Zoom Support Tutorials.

**Required Materials**

The following book is available in the bookstore:

* Spiceland, D., Thomas, W., and Hermann, D. (2018). *Financial Accounting, 5th Ed.* McGraw-Hill Education
	+ ISBN for Online Access + Online text (purchased through USC Bookstore: 9781264006762
	+ ISBN for Online Access + Loose-leaf text (purchased through USC Bookstore): 9781264006182
	+ ISBM for Online Access + Online text (purchased directly from McGraw): 9781264006663

**Students in my sections will not need to purchase or use the digital access card to the text.**

**Students will need to purchase a course reader. The information regarding your purchase of this course reader through the USC Bookstore is expected to be available about August 3. You will have the opportunity to have a shrink-wrapped hard-copy shipped to you. You may also obtain a digital version of the course reader if you wish. The cost of both should be less than $30 including shipping costs. The course reader includes handouts written by me. All of the homework assignments as well as handouts we will work in classes are in the course reader. I want you to have a ‘hard’ copy for your use in classes to facilitate your note-taking. Additional handouts are included that you will want to use to ‘practice’ accounting skills as learned in classes. Some other handouts may be emailed to you during the semester.**

**Prerequisites and Recommended Preparation**

Although there are no formal prerequisites for this course, regularly reading a general business periodical or newspaper’s financial section will aid in your business education. The Wall Street Journal can be purchased at a discounted student rate at [www.wsjstudent.com](http://www.wsjstudent.com).

In addition, you will find it helpful to bring a calculator to class to follow calculations and in class assignments

**Grading Policies**

Your grade in this class will be determined by your relative performance on exams, quizzes (dropping the lowest one), in-class exercises, and an individual project. The total class points are allocated as follows:

  **Weight**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Exam I  |  | 25% |  |  |
| Exam II  |  | 25% |  |  |
| Final Exam  |  | 25% |  |  |
| Quizzes  |  | 15% |  |  |
| Homework |  | 5% |  |  |
| Individual project |  | 5% |  |  |

Final grades represent your mastery of the subject matter. This is a rigorous and demanding course and the average grade for this class is about a 3.0 (i.e., a “B”).

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 that is 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 incompletes 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**

Expectations regarding your performance on exams, quizzes, in-class exercises and the team presentation are as follows:

**Exams**

Exams may include: multiple-choice questions, short answer / brief essay questions, exercises, and problems. Preparing for exams involves dedication and ends only when you can: 1) identify the relevant issues in a given business situation; 2) analyze the data and transform it into information to be used in a comprehensive answer; and 3) explain what you did using techniques demonstrated in class. The best bet for success involves a number of steps. First, is making sure you do the advanced preparation for each class session. Second is reworking problems done in class and trying other / additional problems. Third is making sure you ask questions in a real-time manner to solidify your understanding of the material as we go, rather than trying to ‘get it’ right before an exam. Remember, on exams you will be required to perform all work (e.g., problem setup, solution generation, and answer presentation) on your own.

The exam dates for this fall are as follows:

|  |  |
| --- | --- |
| Exam 1 | September 10 2020 |
| Exam 2 | October 15, 2020 |
| Final Exam | TBD as of July 18, 2020 |

During the semester, each exam will be available for you to review shortly after it has been given. After your exam results have been made available, you will have until the subsequent exam date to discuss your earlier exam results. After that date, grades on the earlier test will be final.

The Leventhal School of Accounting policy is exams should not be missed unless there is a very serious emergency AND it can be properly documented. In addition, to the extent possible, you must inform the instructor of the emergency prior to the exam (it is understood this is not always possible). If you miss an exam for something other than a serious emergency and / or you cannot provide documentation, you will receive a zero grade for the exam. If there is a serious emergency, you can provide proper documentation and (when possible) have notified me before the exam, a substitute grade will be calculated based on the normalized average of your remaining future exams.

The final exam must be taken at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines.

**Quizzes**

Quizzes may include multiple-choice questions, exercises and problems. They will be given online through Blackboard and nearly every week. Preparing for quizzes is optimized by keeping up with the work in class, reworking problems we have done in class, and trying other problems. No make-up quizzes will be given as the lowest quiz score will be dropped when generating the quiz component of the total score.

**Homework**

There are homework assignments during the semester (listed on the schedule of classes in this document). In Blackboard, I will create requirements based on the assigned homework problems. You will complete these brief requirements before class starts. If submitted before class starts, you will have met the homework requirement for that day.

**Participation/In-class Exercises**

At various points during the semester, there may be unannounced exercises to provide students with examples of kind of material they should expect to see on quizzes or exams. These exercises can be completed on an individual basis, using any course materials present (i.e., open book / open notes). Points are earned by students completing the exercise based on the proper application of the techniques covered during class discussion. In-class exercises will count as a quiz. No make-ups, late turn-ins, or alternative assignments will be accepted.

**Individual Project**

The Individual Project will be handed out during the semester. It is a research-based assignment requiring you to produce a report answering specific questions about a public company. In addition, you will leverage Excel-based models to evaluate the company’s performance over the last several years. You will document your results by delivering a professional / high quality copy of the report.

**Add / Drop Process**Importantly, see the Registration Calendar for complete details.

Dates to Remember:

Last day to add classes: Sep. 4, 2020

Last day to drop and avoid ‘W’ on transcript Oct. 2, 2020

Last day to switch to Pass/No Pass Oct. 2, 2020

Last Day to drop with a ‘W’ Nov. 6, 2020

**Retention of Graded Coursework**

Graded work that has not been returned to you will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

**Technology Policy**

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the professor. Use of other personal communication devices, such as cell phones, is considered unprofessional and is not permitted during academic or professional sessions. Upon request, all electronic devices in your possession (e.g., cell / smart phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom. Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is only permitted if approved in advance by the professor. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

**Recordings**

No student may record any lecture, class discussion or meeting with the 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. The professor reserves all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in this class whether posted on Blackboard or otherwise. They 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 who have made prior arrangements with DSP and the professor.

**Statement for Students with Disabilities**

Students requesting test-related accommodations will need to share and discuss their DSP recommended accommodation letter/s with their faculty and/or appropriate departmental contact person at least **three weeks** before the date the accommodations will be needed. Additional time may be needed for final exams. Reasonable exceptions will be considered during the first three weeks of the semester as well as for temporary injuries and for students recently diagnosed. Please note that a reasonable period of time is still required for DSP to review documentation and to make a determination whether a requested accommodation will be appropriate.

The Office of Disability Services and Programs ([www.usc.edu/disability](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 me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

**Classroom Policies:**

1. Classroom attendance and participation is important to developing a coherent view of the material covered in this course. Unless accommodated as described in (b) below, attendance and active participation is expected at the synchronous Zoom class sessions.
2. Students are expected to have cameras on during the synchronous Zoom sessions, and preferably to use headsets or earphones to ensure the best audio quality*. Please advise me if you have circumstances under which you will not be able to meet these expectations*.
3. For students located in a time zone where the synchronous class sessions or exams fall outside the window of 8 a.m. to 10 p.m. in your local time zone, please contact me. You will not be penalized for not attending the live Zoom class sessions. The Zoom classes will be recorded and posted on Blackboard, and you will be responsible for watching the recorded sessions. Exams and other synchronous assessments will be scheduled for students to be able to complete the assessment between 8 a.m. and 10 p.m. in your local time zone.
4. During synchronous zoom sessions, the following netiquette is expected, as if you were in a physical classroom.
5. Please do:
6. Log into class early or promptly
7. Arrange to attend class where there is a reliable internet connection and without distractions
8. Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
9. If you use a virtual background, please keep it respectfully professional.
10. Display your first and last name during video conferencing and synchronous class meetings.
11. Respectfully, minimize distractions by muting and/or turning off video if necessary and when appropriate.
12. Engage in appropriate tone and language with instructors and classmates.
13. Please try not to:
14. Engage in a simultaneous activity not related to class.
15. Interact with persons who are not part of the class during the class session.
16. Lease frequently or not be on camera for extended periods of time.
17. Have other persons or pets in view of the camera.
18. All Zoom sessions will be recorded and posted in the Blackboard Course Pages.

**TECHNOLOGY REQUIREMENTS:**

The following equipment and system requirements are recommended to successfully participate in this course online:

1. Computer with webcam
2. Earphones or headset
3. Reliable (preferably high speed) Internet connection
4. Current operating system for Windows or Mac
5. Current browser

[Google Chrome, Firefox, Internet Explorer (not recommended), Safari (Mac)

For technical support please see:

USC Systems (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)

For assistance with your USC login or other USC systems, please call +1 (213) 740.555 or email Consult@usc.edu. They are open Mon-Fri 9.30 a.m.-5 p.m. and weekends from 8 a.m.-5 p.m. (all Pacific time).

**Zoom Video Web Conferencing System** (Marshall TALK)

For assistance using ZOO, go to Zoom Support Page. You may also all +1 (888) 799-9666 ext. 2. They are available 24/7.

**Marshall Systems** (MyMarshall, Marshall Outlook email)

For assistance with Marshall systems you can call +1 (213) 740-3000 Mon-Fri 8 a.m.-6 p.m. (Pacific), email HelpDesk@marshall.usc.edu, or use our self-help service portal as shown below. The portal allows you to get immediate assistance by searching for the information you need. You can also use it to chat with a technician or input a request. To access the service portal, follow these steps:

1. On a computer or mobile device, go to MyMarshallHomePage and click the “Help” link on the upper right.
2. Login using your Marshall user name and password. (If you don’t know your Marshall login please follow the onscreen instructions pertaining to login issues)

If your computer does not have Microsoft word, Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and access up to 5 PCs or Macs and Office apps on other mobile devices including tablets.

Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

**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 the recommended sanctions are located in Appendix A.

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

Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Part B, Section 11, “Behavior Violating University Standards” <https://policy.usc.edu/scampus-part-b/>.  Other forms of academic dishonesty are equally unacceptable.  See additional information in *SCampus*and university policies on scientific misconduct, [http://policy.usc.edu/scientific-misconduct](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.

*Counseling and Mental Health - (213) 740-9355 – 24/7 on call*

*studenthealth.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 suicidepreventionlifeline.org*

Provides 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 and Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call studenthealth.usc.edu/sexual-assault*

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

*Office of Equity and Diversity (OED)- (213) 740-5086 | Title IX – (213) 821-8298 equity.usc.edu, or titleix.usc.edu*

Information about how to get help or help someone affected by 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. The university also prohibits sexual assault, non-consensual sexual contact, sexual misconduct, intimate partner violence, stalking, malicious dissuasion, retaliation, and violation of interim measures.

*Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298*

*usc-advocate.symplicity.com/care\_report*

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office of Equity and Diversity |Title IX for appropriate investigation, supportive measures, and response.

*USC Support and Advocacy - (213) 821-4710 uscsa.usc.edu*

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, or 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*.*

*Office of Disability Services and Programs - (213) 740-0776 dps.usc.edu, ability@usc.edu.*

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester to obtain a letter of verification for approved accommodations. Please be sure the letter is delivered to me as early in the semester as possible

A number of USC’s schools provide support for students who need help with scholarly writing. Check with your advisor or program staff to find out more. Students whose primary language is not English should check with the American Language Institute (<http://dornsife.usc.edu/ali>), which sponsors courses and workshops specifically for international graduate students. The Office of Disability Services and Programs (<http://sait.usc.edu/academicsupport/centerprograms/dsp/home_index.html>) provides certification for students with disabilities and helps arrange the relevant accommodations.

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| **Session** | **Date** | **Topic** | **Reading** | **Homework** |
| 1 | 18-Aug | Introduction/Framework for Financial Accounting | Ch. 1 | None |
| 2 | 20-Aug | Accounting Cycle: During the period | Ch. 1 | 5006 |
| 3 | 25-Aug | Accounting Cycle: During the period | Ch. 2 | 5024, 5027 |
| 4 | 27-Aug | Accounting Cycle: During the period | Ch. 2 | 5307 |
| 5 | 1-Sep | Accounting Cycle: End of the period | Ch. 3 | 5336 |
| 6 | 3-Sep | Accounting Cycle: End of the period | Ch. 3 | 5332, 5578 |
| 7 | 8-Sep | Cash and Internal Controls | Ch. 4 | 5309.2, 5589 |
| 8 | 10-Sep | Midterm 1 [Sessions 1-7 inclusive] | None | None |
| 9 | 15-Sep | Receivables and Sales |  Ch. 5 | None |
| 10 | 17-Sep | Receivables and Sales | Ch. 5 | 5712, 5720 |
| 11 | 22-Sep | Receivables and Sales | Ch. 5 | 5718 |
| 12 | 24-Sep | Inventory & Cost of Goods Sold | Ch. 6 | 5720.1, 5723 |
| 13 | 29-Sep | Inventory & Cost of Goods Sold | Ch. 6 | 5760 |
| 14 | 1-Oct | Inventory & Cost of Goods Sold | Ch. 6 | 5768 |
| 15 | 6-Oct | Reporting & Analyzing Long-Lived Assets | Ch. 7 | 5745 |
| 16 | 8-Oct | Reporting & Analyzing Long-Lived Assets | Ch. 7 | 6200, 6236  |
| 17 | 13-Oct | Reporting & Analyzing Long-Lived Assets | Ch. 7 | 6242 |
| 18 | 15-Oct | Midterm 2 [Sessions 9-17, inclusive] | None |  None |
| 19 | 20-Oct |  Current Liabilities | Ch. 8 | None |
| 20 | 22-Oct | Long-term Liabilities | Ch. 9 | 6027 |
| 21 | 27-Oct | Long-term Liabilities | Ch. 9 | 7115 |
| 22 | 29-Oct | Long-term Liabilities | Ch. 9 |  7218 |
| 23 | 3-Nov | Stockholders' Equity | Ch. 10 | 7336, 7312 |
| 24 | 5-Nov | Stockholders' Equity | Ch. 10 | 7706 |
| 25 | 10-Nov | Statement of Cash Flows | Ch. 11 | 7511 |
| 26 | 12-Nov | Statement of Cash Flows | Ch. 11 | 5542\* |

\*5549 is recommended [but not required as homework]

Final Exam Time and Day can be found at <https://classes.usc.edu/term-20203/finals/>.

The final exam for BUAD 280 is viewable in the List of Final Exam exceptions. All BUAD 280 classes take their final exam at a date and time that are not currently available from the university.

The Final Exam is not cumulative. It will be drawn from topics covered in sessions 19-26 inclusive.

**Appendix I**

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**Undergraduate Accounting Program Student Learning Objectives**

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| **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.  |

**APPENDIX II**

**How BUAD 280 Introductory Financial Accounting Contributes to Student Achievement of Marshall’s Six Undergraduate Program Learning Goals**

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| --- | --- | --- |
| **Goal** | **Marshall Program Learning Goal**  | **BUAD280 Course Objectives that support this goal** |
| **1** | **Our graduates will demonstrate critical thinking skills *so as to become future-oriented decision makers, problem solvers and innovators.***Specifically, students will:1.1 Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas (not explicit for this course).1.2 Critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world.1.3 Be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.1.4 Demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies.  |  **1, 3-9** |
| **2** | **Our graduates will develop people and leadership skills to promote their effectiveness as *business managers and leaders in the 21st century’s evolving work and organizational structures.***Specifically, students will:2.1 Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.2.3 Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors) |  **2, 6-9** |
| **3** | **Our graduates will be effective communicators *to facilitate information flow in organizational, social, and intercultural contexts****.* Specifically, students will:3.1 Identify and assess diverse personal and organizational communication goals and audience information needs. 3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts. |  N/A |
| **4** |  **Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities *and aspire to add value to society.***Specifically, students will:4.1 Understand professional codes of conduct.4.2 Recognize ethical challenges in business situations and assess appropriate courses of action. |  **2** |
| **5** | **Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions *so as to anticipate new opportunities in any marketplace****.* Specifically, students will:5.1 Understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.5.2 Understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world. |  **3** |
| **6** | **Our graduates will understand types of markets and key business areas and their interaction *to effectively manage different types of enterprises****.*Specifically, students will:6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics. 6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management. 6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets). 61.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices. |  **1, 6, 7,-9** |