

BUAD 280 – Introduction to Financial Accounting

Fall 2020 Course Syllabus

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Office Hours: To be posted on Blackboard

Classes will be entirely online via Zoom. Synchronous class sessions will be held at times indicated below for each section. You are expected to attend your section on regular basis. All times are Pacific Time.

Sections:	Zoom Links
<ul style="list-style-type: none"> • 14507 MW 9:30 - 10.50pm 	https://usc.zoom.us/j/94500254670?pwd=dE9mcUZRdlBCenVHNFFzNXRkdFgyUT09
<ul style="list-style-type: none"> • 14509 MW 11:00 - 12:20 pm 	https://usc.zoom.us/j/99586125438?pwd=dE84VzFLK0RKWktYcko2VXVncEJPZz09
<ul style="list-style-type: none"> • 14511 MW 12:30 - 1:50 pm 	https://usc.zoom.us/j/96830171003?pwd=TllkZzdkOGswOTAvdlZzVkrVWVFPQT09
<ul style="list-style-type: none"> • 14505 MW 4:00 - 5:20 pm 	https://usc.zoom.us/j/91204305387?pwd=ZEo0WFpuUDI2MS9SRXVKT1NwNUIWQT09

Important Dates:

Exam Issues Notify/Meeting Deadline*	F- 9/4 DSP & Religious Accommodations or Exam Conflicts
Labor Day Holiday	M – 9/7
Exam #1*	W – 9/16
Last Day to Drop without a “W”	F – 10/2
Last Day to switch to Pass/NoPass	F – 10/2
Exam #2*	W – 10/14
Project Presentations Due	M - 11/2
Last Day to Drop with a “W”	F – 11/6
Exam #3 [Final]*	F – 11/20, 8 to 10 am

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

SYLLABUS DISCLOSURE HIGHLIGHTS

- **Publisher “Connect” License** – the course requires both the text and access to McGraw Hill’s Connect and LearnSmart online systems. Some homework, quizzes, and exams will be administered using Connect.
- **Consistent Attendance, Preparation, and Participation Are Key to Doing Well** - The nature of the material and structure of the course make it difficult to pass the course unless you attend regularly, come to class prepared, work through assignments and participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is structured to be participative, yes even online, with discussion and group work emphasized throughout the course. Timely attendance and participation are expected, tracked and impact your overall grade.
- **Group Work** - Team formation, team-based assignments, exams, office hours, and other components of the class will all be structured in ways that accommodate time differences for students displaced by the Covid-19 crisis. More details about these course components are posted in Blackboard.
- **Course Communications: Professor/Student:** Blackboard (BB) is used extensively to communicate with the class. Configure your email to receive BB communications and check BB frequently. Contact me directly via email. **Email communications must include “BUAD 280” in the subject line.** I do not check voice mails.
- **You Are Responsible for Information on Blackboard (BB)** – make sure you can access all tools in BB.

Course information is communicated via BB. Primary postings are in the 'Content' folder including regular "Weekly Posting." These postings provide information about upcoming week's readings, assignments, quizzes, etc. As a general rule, Weekly Updates are available by Friday for the following week. BB also contains other course resources and information including office hours, reading assignments, weekly topics, selected solutions, etc.

- **Grading is Based On Relative Performance and a Target Overall 3.0 gpa** - Marshall policies provide a target mean GPA of 3.0. As a result, approximately half the class will fall above and below this average. Your grade is based on your relative performance versus your peers on graded course assessments. Trying hard is important, but not enough. You must perform. I have limited discretion to adjust course grades up or down based on the overall performance of a given class, based on my experience and expectations with this and similar courses.

- **The Course Involves Work Inside and Outside the Classroom.**

Learn to apply course principles and concepts to a variety of business situations. Adequate preparation involves analyzing scenarios or problems covered in class, homework, assignments, quizzes, projects, etc.

- **Course Materials Are Copyrighted** - All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent.
- **DSP Accommodation and Religious Holiday Conflicts** - Notify me via email and meet with by 9/4 if you require DSP accommodation or have a religious holiday conflicts. Your email should include DSP documentation. Meetings are required so we can develop appropriate accommodations for your specific situation.
- **We are Special!** - BUAD 280 sections vary from instructors to instructor. We will cover the same content but not necessarily in the same sequence or presentation and with some variation in depth. Quizzes, homework, projects and individual assignments, exams, etc will differ.
- **Get Help** – If you are struggling with the material, see me or my TAs during office hours.

ZOOM POLICIES

Zoom – download Zoom to be able to access class via links. See [Zoom Support Tutorials](#) for more information.

- **Zoom Links – provided on BB for:**
 - **Class Sections:** provided above and on BB. From time to time, you may join another section if you cannot make your section time on time to time – include your class time as indicated below.
 - **Office Hours:** will be available once I am assigned my IAs and they settle their schedules.
- **Zoom Netiquette – professional conduct is expected**
 - **Show up to class on time** – attendance and participation are expected unless you are fall outside the time zone of 8 am to 10 pm in your local time zone. Wait if you run late to be let into Zoom.
 - **Screens** –
 - students are expected to have screen turned on*;
 - Display First/Last Name preceded by Group # (once #s are assigned); Include section time after your name IF not attending your regular section. This allows participation tracking. Example: Regular section: 4 Tommy Trojan; Not regular section – 4 Tommy 4 pm
 - Dress respectfully with appropriate virtual backgrounds– business telepresence is the norm.
 - Try and minimize distractions - Mute yourself until it is time to ask questions, solve problems or address a discussion question. Turn off video for a few minutes if its appropriate.
 - Try not to – engage in non-class related activities including leaving class or not being on camera for extended times or frequently.
 - **Asking Questions:**
 - Raise your hand using Zoom Icon. Be patient, I will get to you.
 - Chat – type question which should be monitored by a IA.
 - **Break out rooms:**
 - Address problems, identify rotating group spokesperson to present findings to the class.
 - Composition:
 - Initially randomly assigned for first few weeks of class – close to end of Module 1.

- Identify and propose groups of 6 to 7 members you would like to work with over the remainder of the semester.
- **Please advise me via email if circumstances prevent you from meeting the above expectations** including the inability to attend Zoom sessions live regularly or occasionally.
 - Recorded sessions will be posted on BB so you can watch a session you missed or want to watch again. Recordings will be available for one of my sections for each class session.
 - If you missed a class session see procedures to earn participation later in the syllabus. You will be given questions/assignments to answer to earn participation credit.

See Technology requirements and resources later in the syllabus.

Course Description

This is an introductory financial accounting course for undergraduate students designed for majors and minors requiring: understanding the impact of transactions on business organizations; knowledge of basic accounting principles and techniques; the ability to leverage and interpret accounting information provided for managers, owners and other stakeholders. The primary focus of the course is the development, presentation and understanding of financial accounting information useful to stakeholders when analyzing results and supporting decisions related to business operations, 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 your achievement of the learning objectives stated above: 1) you will be required to demonstrate your knowledge by working through problems and applying principles using essays and short answers in class discussions, homework, quizzes and exams; 2) you will be required to complete group assignments and projects during class; 3) prepare a class project on a company.

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 – **Course Text and Connect License are required** and available as follows:

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
- ISBN for Online Access + Online text (purchased directly from McGraw): 9781264006663

My sections MUST purchase digital access to McGraw Hill's online text "Connect" resource system.

Required Access – Blackboard (BB)

BB is used extensively. Make sure you have access to all BB tools. This includes receiving emails and announcements from BB. Check BB regularly for information including:

- Weekly Postings provide specifics about our upcoming week including course topics, assignments, assessments etc. Weekly postings should be available by Friday of the preceding week.
- Course resources including the syllabus, course powerpoints, and selected resources.

Prerequisites and Recommended Preparation

There are no formal prerequisites for this course. Bring a calculator to class to allow for calculations on in-class assignments. Consider developing your professional business awareness by reading a newspaper's financial/business section or a business periodical such as the Wall Street Journal, Forbes, the Financial Times, the Economist. Most periodicals have discounted student rates.

Grading Policies

Your grade in this class will be determined based on by your relative performance on exams, quizzes (dropping the lowest one), in-class exercises, homework, participation, and a project. Class grades are based on a relative rand order of percentage of points earned and are weighted as follows:

Assessments	Weight
• Exam 1	20%
• Exam 2	20%
• Exam 3/Final	20%
• Quiz	14%
• Homework/Participation	12%
• Project	14%

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. Historically, the required average grade for this class is about a 3.0 (i.e., a “B”) based on Marshall policy. I have limited discretion in adjusting this average. Three items are considered when assigning final grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall percentage score for the course.
3. Your rank among all students in the courses taught by your instructor during the current semester.

Assignments and Grading Detail

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

Exams – Administered Using “Connect”

Exams include: multiple-choice, short answer/ essay questions, exercises, and problems. Exam coverage is based on material covered in class sessions, course assignments and class readings. There will be material covered in class sessions that is not in the text. There is material in the text that is not covered in class. I will try to make clear which areas you are responsible for based on readings alone. The nature of the material is cumulative. Exam 1 and 2 are not cumulative. Exam 3 will be up to 20% cumulative and will emphasize material covered after Exam 3.

The nature of class material does not lend itself to cramming as the topics steadily build on itself. The best way to do well on exams is to keep pace with the material. Use class lectures and discussions, homework and quizzes to assess your understanding of the material. 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 given relevant principles and techniques to solve problems and develop information to be used in a comprehensive answer; and 3) explain what you did using principles and techniques demonstrated in class. Consider the following steps for doing well on an exam: First, make sure you do the advanced preparation for each class session. Second, rework problems done in class and try working through additional problems to identify weakness and solidify your understanding. Third, get help in real time manner in areas where you do not understand the material well. This can be done in the context of a study group, meeting with TAs or your professor during office hours. On exams you will be required to perform all work (e.g., problem setup and analysis, solution generation, and answer presentation) on your own.

Exam dates are as follows:

	Date	Time
Exam 1	September 16 - W	Regular class time
Exam 2	October 14 - W	Regular class time
Exam 3	November 20 - Sat	8:00 – 10:00 am.

Exam materials are not available are nondisclosed and are not available for review based on security reasons. If you have concerns about your exam, express them and I will review the problems or questions you indicate. With approximately 240 students, your review will be highly limited to a few problems that you request. 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 serious emergency that is adequately documented. In addition, you must inform the instructor of the emergency prior to the exam if possible or as soon as possible. If you miss an exam for something other than a serious emergency and/or you cannot provide supporting adequate documentation, you will receive a zero grade for the exam. If there is a

serious emergency, you provide proper documentation and (when possible) notify me before the exam we will either provide – a make-up exam or a substitute grade will be calculated based on the normalized average of your remaining future exams. This option is based on the discretion of your professor. My preference will always be to try and arrange a make-up exam if I can create and deliver a new exam on a timely basis. 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.

DSP Exam Accommodations: Students requiring accommodations exams through the DSP Learning Center must notify me via email, including asking for a Zoom meeting that occurs no later than F- 9/4. The objective of the meeting is developing an appropriate accommodation plan. The best time to meet is during office hours. Include your documentation in the email setting up the Zoom meeting.

Exam Conflicts – notify me via email and meet with me via Zoom by F-9/4 if you have an exam conflict given religious holiday or multiple exams on a given day.

Graded Exams - If you have any questions, concerns, or issues regarding an examination grade, you must contact me via email and meet with me three weeks after you receive your exam grade. For the final exam, you have 4 weeks after the beginning of the subsequent semester. After passage of the designated periods above, exam grades are final.

No Practice Exams – I do not provide practice exams. Your quizzes, homework, and LearnSmart all work to prepare you for your Exams.

Quizzes

Quizzes may include multiple-choice questions, exercises, problems, short-answers and essays. Quizzes will be given online and will occur on most weeks excluding Week 1. Preparing for quizzes is optimized by keeping up with the work in class, reworking problems and scenarios discussed and review in class. No make-up quizzes will be given as the lowest quiz score will be dropped when generating the quiz component of the total score. Quizzes may be announced or unannounced. As a general rule, pending quizzes will be posted on BB in Weekly Postings. Quizzes may include excel modeling of ratios.

Individual/Group Assignments (IGP)

IGP is a research and analytical communication assignment. You will be asked to individually analyze and evaluate a company based on financial, strategic and operating data in an integrated business context. Excel-based models will be used to evaluate the company's relative performance over several years as an individual assignment. A group presentation will be developed based on this and other research. Group members will perform peer evaluations to inform your professor in assigning project grades received. Nonperforming group members may be divorced. IGP instructions including project requirements and deadlines will be distributed after Exam 1. Recorded Group Presentation are due on M – 11/2.

Homework, Class Discussion Assignments, LearnSmart

There are two types of Graded Homework Assignments – these are outlined in the Class Schedule:

1. **Graded Connect Homework (CHwk)**– are administered online by McGrawHill. CHwk assignments and due dates are listed the Class Schedule. CHwk are graded based on accuracy. Points are deducted for turning these assignments in late. These assignments are available for exam review after submission.
2. **Graded Manual Homework (MHwk)** – is distributed on BB, generally as part of Weekly Updates and must be submitted using BB Assignments. MHwk are often worked on and discussed in class. Unlike CHwk, MHwk grades are based on effort extended, organization, and legibility. Points are deducted for late submission. These assignments also impact participation grades.

In addition to the graded assignments, we will also have the following types of assignments:

“Class assignments” serve as a basis for class discussions. It is important that you identify issues or areas of uncertainty when preparing these problems or cases for class discussion. These assignments serve as an important tool in developing a full appreciation and understanding integrated business and accounting issues covered in class. Your preparedness impacts your class participation points. Solutions are discussed in class and not posted.

“LearnSmart” (LS) are administered online by McGrawHill. These assignments are similar to multiple choice questions and are offered to help you test your understanding of course material and prepare for exams. They are similar to some questions you may see on Exams. You may or may not do these assignments. While there are points associated with LS online, they will not factor into your grade.

CLASS PARTICIPATION/CONTRIBUTION

Class attendance and active participation are expected in the synchronous Zoom class sessions. See **Classroom policies** below. **Participation/Contribution points** are awarded based on timely participation during in class discussions including breakout groups. Class lecture participation points receive twice the weight of breakout session discussion points in determining this portion of your grade. I take attendance and participation after our first week of class --- for every class session using screen shots at the beginning and end of class. It is your responsibility to prepare your screen accordingly:

- Group # once groups are assigned, followed by
- First/Last Name, followed by
- Section time if you are attending a section other than your own section.

Participation points are awarded based on substantive contributions to the learning process. Examples include: asking questions in areas where you are confused, providing insights or analysis demonstrating preparation and/ insight; demonstrating the ability to listen and respond to others, and, most importantly, contributing to the overall learning process. It is possible to say a great deal while contributing little or nothing to the learning process. Questions and comments should be cogent, relevant and on point. You are welcome to review the class participation sheet at the conclusion of class to verify appropriate credit. See Appendix for more guidance on Participation including guidance on you are unable to attend class online because of time conflict.

I call on multiple students during a given class session in an effort to not let one or a group of students dominate. Please see Appendix for an explanation for opportunities to earn class Participation for students that cannot attend synchronous class session.

Breakout Room Groups – you will work through assignments in breakout sessions. Initially, these groups will be randomly assigned. Please consider who you may want to work with as you meet group members during the first few weeks of class. This should include factors like time zone availability You will be allowed to choose your group members after the first few weeks of class. Groups are 6 to 7 students per group no exceptions and will work on group assignments including Projects. I will assign student ‘free agents’ to groups as needed.

Group/Team formation, team-based assignments, exams, office hours, and other components of the class will all be structured in an effort to accommodate time differences for students displaced by the Covid-19 crisis. More details about these components of the course are posted in Blackboard.

“W” and “IN” - 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.

Add / Drop Process – See the Registration Calendar for complete details.

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

CLASS SCHEDULE

Class	Date		Topic	Reading	SS*	Homework
1	8/17	M	Introduction to Financial Accounting	Ch. 1	See	See Connect for
2	8/19	W	Accounting Cycle: During the period	Ch. 1	BB	Assignments and
3	8/24	M	Accounting Cycle: During the period Intro to Business Orgs	Ch. 2		Due Dates
4	8/26	W	Accounting Cycle: During the period	Ch. 2		See Blackboard
5	8/31	M	Accounting Cycle: End of the period	Ch. 3		For Manual
6	9/2	W	Accounting Cycle: End of the period	Ch. 3		Homework
	9/7	M	LABOR DAY HOLIDAY			
7	9/9	W	Receivables and Sales – Part 1	Ch. 5		
8	9/14	M	Midterm 1 [Sessions 1-7 inclusive]	None		None
9	9/16	W	Receivables and Sales – Part 2	Ch. 5		
10	9/21	M	Receivables and Sales	Ch. 5		
11	9/23	W	Receivables and Sales	Ch. 5		
12	9/28	M	Inventory & Cost of Goods Sold	Ch. 6		
13	9/30	W	Inventory & Cost of Goods Sold	Ch. 6		
14	10/5	M	Inventory & Cost of Goods Sold	Ch. 6		
15	10/7	W	Reporting & Analyzing Long-Lived Assets – Pt. 1	Ch. 7		
16	10/12	M	Reporting & Analyzing Long-Lived Assets – Pt. 1	Ch. 7		
17	10/14	W	Midterm 2 [Sessions 9-16, inclusive]	None		None
18	10/19	M	Reporting & Analyzing Long-Lived Assets – Pt 2	Ch. 7		
19	10/21	W	Current Liabilities/Long-Term Liabilities	Ch. 8/9		
20	10/26	M	Long-term Liabilities	Ch. 9		
21	10.28	W	Project Work Day – No Class Session	Ch. 9		
22	11/2	M	Long-term Liabilities Project Due	Ch. 9		
23	11/4	W	Stockholders' Equity – Pt. 2	Ch. 10		
25	11/9	M	Statement of Cash Flows	Ch. 11		
26	11/11	W	Statement of Cash Flows	Ch. 11		
27	11/20	Sa	Exam 3			

*SS are self-study areas where you are primarily responsible for material not emphasized in online class session. There are materials contained in the text and in asynchronous course videos. These areas will be primarily definitions and terms related.

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.
 - a. 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.*
 - b. Email me if you are located in a time zone where synchronous class sessions or exams fall outside the window of 8 a.m. to 10 p.m in their time zone. You will not be penalized for not attending the live Zoom class sessions. 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.
 - c. In addition, any student who unable to attend the Zoom session live, you will be required to complete the following assignment outlined in Appendix I as an alternate method of contribution to the class.

2. During synchronous zoom sessions, the following netiquette is expected, as if you were in a physical classroom.
 - a. Please do:
 - i. Log into class early or promptly
 - ii. Arrange to attend class where there is a reliable internet connection and without distractions
 - iii. Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
 - iv. If you use a virtual background, please keep it respectfully professional.
 - v. Display your first and last name during video conferencing and synchronous class meetings.
 - vi. Respectfully, minimize distractions by muting and/or turning off video if necessary and when appropriate.
 - vii. Engage in appropriate tone and language with instructors and classmates.
 - b. Please try not to:
 - i. Engage in a simultaneous activity not related to class.
 - ii. Interact with persons who are not part of the class during the class session.
 - iii. Leave frequently or not be on camera for extended periods of time.

3. All Zoom sessions will be recorded and posted in the Blackboard Course Pages.

TECHNOLOGY REQUIREMENTS:

The following equipment and system requirements are recommended for successful online course participation:

- Computer with webcam
- Earphones or headset
- Reliable (preferably high speed) Internet connection
- Current operating system for Windows or Mac
- 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 USC ITS call (213) 740.5555 or email Consult@usc.edu. USC ITS are open Mon-Fri 9.30 a.m.-5 p.m. and weekends from 8 a.m.-5 p.m. (Pacific time).

Zoom Video Web Conferencing System (Marshall TALK)

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

Marshall Systems (MyMarshall, Marshall Outlook email)

For assistance with Marshall systems 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:

- i. On a computer or mobile device, go to [MyMarshallHomePage](#) and click the "Help" link on the upper right.

- ii. 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 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 includes unlimited cloud storage on OneDrive. Download Office 365 by logging into your student (University) email through a web browser, choose Settings (top right corner), and select software. Contact USC ITS if you have questions or need help with this software.

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.

Statement for Students with Disabilities

Students requesting test-related accommodations will need to share and discuss their DSP recommended accommodation letters with their faculty and/or appropriate departmental contact person by F – 9/4 or at least **two weeks** before the date the accommodations will be needed if documentation is not available. 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) 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., M-F. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

Statement on Academic Conduct and Support Systems

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus 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>.

Support Systems:

American Language Institute <http://dornsife.usc.edu/ali>

Is available for students whose primary language is not English. The ALI 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 as described above.

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.

APPENDIX I

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

Goal	Marshall Program Learning Goal	BUAD280 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.</p> <p>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, 3-9
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.</p> <p>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., management, departments, consumers, investors, auditors)</p>	2, 6-9
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>	N/A
4	<p>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</p> <p>Specifically, students will:</p> <p>4.1 Understand professional codes of conduct.</p> <p>4.2 Recognize ethical challenges in business situations and assess appropriate courses of action.</p>	2
5	<p>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

6	<p>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</p> <p>Specifically, students will:</p> <p>6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.</p> <p>6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management.</p> <p>6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets). 6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1, 6, 7,-9
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APPENDIX II - PARTICIPATION POLICY

OPTION 1	OPTION 2
Attend class at the regularly scheduled time, participate in the breakout groups, and earn participation points in the same way that all other students enrolled in BUAD 280 will be earning their participation points.	<p>Complete the writing assignment described below for every online class session that you will not be attending. In order to earn full participation points, you must complete the assignment in its entirety, and submit it no later than Sunday 11:59pm PT following the class session(s) you will not be attending.</p> <p>Each assignment should take approximately 2 hours to complete (same amount of time spent in class). You will be required to complete the writing assignment described below for each of the sessions you did not attend in order to earn participation points. Email me if you are pursuing this option in total.</p>

Complete the following writing assignment for **every class session for which you will be absent**. The assignment include 3 sections and should about 2 hours to complete (same amount of time spent attending class):

- 1) Write a one-page, double-spaced summary of the textbook chapter(s) and articles that are assigned for the class session(s) you will not be attending. If one chapter is assigned, the one-page summary should pertain only to that chapter, plus the assigned article. If two chapters are assigned, the one-page summary can cover both chapters, plus the assigned article. If no chapter is assigned, please only summarize the article. **Please title this page “Chapter X Summary, xx/xx/xxx”.** *[spend approximately 20 minutes on this]*
- 2) Write a one-page, double-spaced summary of 3 key points that you learned from viewing the recorded class session, which will be posted in Blackboard within 24 hours of the live class. Which points to highlight is your decision. Please keep in mind that Breakout Groups will NOT be included in the Zoom recording, but you must also work through the exercise or issue discussed in the Breakout Group as described in #3 below. **Please title this page “Class session Summary xx/xx/xx** *[spend approximately 1 hr. and 20 minutes on this]*
- 3) Respond to the question(s) I will email you before each class session which relates to the breakout-group activity that you will miss due to class absence. Your response should be approximately ¾ page, double-spaced. This will give you exposure to what your other classmates will be doing in the “breakout groups” you will miss. *[spend approximately 20 minutes on this]*

General tips: *Please budget approximately two hours to complete all the parts of the assignment as described above.* For example, if you miss class on both Monday and Wednesday, budget 4 hours in total; 2 hours to complete the above assignment to compensate for Monday participation, and an additional 2 hours for the assignment to compensate for Wednesday. Submit both at the same time by Sunday of that same week. *Do not stress over the details or perfection of your submission.* This assignment is CR/NC and is intended to ensure that you get as much as possible out of the course, and that your learning experience will not be compromised compared to your classmates who will be attending class live and regularly.