

**ACCT 410X – Abridged Accounting**  
**Spring 2021 Course Syllabus**

**Professor: Ruben A. Davila**

**Email:** [Rdavila@marshall.usc.edu](mailto:Rdavila@marshall.usc.edu)

**Office Hours:** To be posted on Blackboard (BB) –  
Ongoing Information.

Classes will be conducted 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 provided that you class or a substitute class is available between 7am and 10pm in your local time zone. Times below are USC/Pacific Time.

Sections:	Zoom Links
• 14003 MW 4-5:50 pm	<a href="https://usc.zoom.us/j/93406490552?pwd=WjdQTDRSb0dYYWgvT2pydks2YWZQZz09">https://usc.zoom.us/j/93406490552?pwd=WjdQTDRSb0dYYWgvT2pydks2YWZQZz09</a>

**Important Dates:**

MLK Jr. Birthday Holiday	M 1/18 – No Class
Email DSP/Conflict Notification*	W 2/5 DSP accommodation, exam or religious conflict.
Exam DSP/Conflict Meeting Deadline*	F 2/12: DSP accommodations, Religious and Exam Conflicts
President’s Day Holiday	M 2/18 – No Class
Last Day- Drop with no “W”	F 3/5 Drop with no “W” on transcript (See details at usc.edu)
Exam #1	M 3/15
Company Presentations Due#	F 4/16
Last Day to Drop with a “W”	F 4/30
Last Day to Elect Pass/No Pass	F 4/30
Exam #2 [Final]	W 5/5 4:30 – 6:30 pm

\*Email Exam Conflicts or DSP accommodation issues to set up face to face meeting by deadline. See explanation below.  
# Intermediate deadlines will be available with project instructions

**SYLLABUS DISCLOSURE HIGHLIGHTS**

- **Publisher “Connect” License** – the course requires you to purchase the text and access to McGraw Hill’s “Connect” online education systems. Some homework, quizzes, and major portions of the 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 (BB).
- **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 “ACCT 410X” in the subject line.](#) I do not check office voice mails.
- **You Are Responsible for ALL Information on Blackboard (BB)** – configure BB so you are able to access all BB information and tools. Course information is communicated via BB. Primary postings are in the ‘Content’ folder including “Weekly Posting.” “Weekly Postings” provide information about upcoming week’s readings, assignments, quizzes, etc. Weekly Updates should be available by Friday for the upcoming week. BB also contains other course resources and information including office hours, reading assignments, weekly topics, selected solutions, zoom links to class recordings, etc.

- **Grading is Based On Relative Performance with a Target Overall 3.3 gpa** – based on Marshall policies. As a result, approximately half the class will fall above and half below this average. Your grade is based on your collective relative performance versus your peers on graded course assessments. Trying hard is important and 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. USC policy allows you the option of taking this course Pass/No Pass this semester. Please see USC communications for deadlines and specifics on this option.
- **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, studying at home, working through homework, cases, other assignments, quizzes, projects, etc. Group work is emphasized and encouraged.
- **Course Materials Are Copyrighted and May Not Be Distributed** - All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent of the author.
- **Professional and Ethical Conduct are Expected** - Be courteous and respectful to your classmates, teacher and visitors to our classroom. Show up to class on time, prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are in this situation so we can make necessary accommodations. Academic integrity is taken seriously. Work must be the product of the individual or individuals named on the assignment. See SCampus for USC's academic integrity principles and sanctions for violating these principles.
- **DSP Accommodation and Religious Holiday Conflicts** - Notify me via email by 2/5 and meet with by 2/12 if you require DSP accommodation, have a religious holiday conflicts, or a USC mandated activity. Your email should include DSP documentation. Meetings are required so we can develop appropriate accommodations for your specific situation.
- **We are Special!** - ACCT 410X 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 course material. See me or my TAs during office hours. Please seek help if you or your fellow Trojans are in need. See available resources related to mental health, well-being and safety in the syllabus.

## 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 class section if you cannot make your section 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**
  - **Attendance and participation** in scheduled class sessions are expected unless class fall outside your 7 am to 10 pm local time zone per USC policy. Email me if you fall outside these local time zone parameters so we can make arrangements as described below\*.
  - **Camera Screen Policies** –
    - Keep your camera/screens turned on during class\*.
    - Display should have your First/Last Name. If you are not attending your regular section – include your regular section time after your name. Example: Regular section is 4 pm and you attend the 2 pm section: “Tommy Trojan 2 pm”
    - Dress respectfully with appropriate virtual backgrounds– business telepresence is the norm.
    - Try and minimize distractions – find a quiet isolated area if possible, mute yourself until it is time to ask questions, solve problems or address discussion questions.
    - Limit non-class activities including leaving class or not being on camera for more than short period of time (5 minutes or so.) where required.
    - Provide email or chat notice if you:

- have an important issue that requires you miss an entire class or a significant portion of class.
- If you cannot have your screen on for a valid reason --- e.g. connectivity issues.
- **Asking Questions:**
  - Raise your hand using Zoom Icon. Be patient, I will get to you.
  - Chat – type question which will be monitored by an IA.
- **Breakout Rooms:** are used extensively to answer questions, address problems, mini-cases
  - identify group spokesperson to present findings to the class.
  - Composition:
    - Randomly assigned for first few weeks of class
    - Identify and propose groups of 6 to 7 members you would like to work with over the remainder of the semester. These groups will also be used for class projects.
- **\*Please advise me via email if circumstances prevent you from meeting the above expectations** including the inability to attend Zoom class sessions regularly or occasionally.
  - **Regular asynchronous class attendance:** email me if you cannot regularly attend class given your current location. We will meet and develop a plan that allows you to take the course asynchronously for the semester. The plan will set up weekly participation assignments, quizzes, exams, and projects.
  - **Screen/Connectivity Issues:** email me if you cannot turn on your screen for a valid reason. E.g. connectivity issues; or privacy issues. I would expect this to occur infrequently.
  - **Recorded Class Sessions** are posted on BB allowing you to watch sessions missed or rewatch a session.
  - **Missing a class session** see procedures to earn participation later in the syllabus. Assignments will be available on BB to earn participation credit.

See **Technology Requirements and Resources** later in the syllabus.

## Course Description and Learning Objectives

This course provides coverage of financial and managerial accounting course for non-business majors. The nature of the course is it builds and expands on the content. The course initially emphasizes concepts and principles and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on problems and issues related to developing, reporting and disclosure of external financial accounting information. The second section focuses on management use of internal accounting information to plan, control, and make decisions using various analytical techniques and methods.

See **Learning Objectives** in Appendix I

## COURSE FORMAT, TEXT, BLACKBOARD AND OTHER REQUIREMENTS

### **Course Format:**

**Regular synchronous online class sessions** will be conducted online using Zoom. In most cases advanced reading is not required. In other cases you may be asked to view Asynch Videos for class preparation. The daily class session link is above. BB Zoom section includes the same link along with instruction. For more information about Zoom, go to Zoom Support Tutorials. Students should assure themselves they can access all online tools via Blackboard prior to the start of classes.

**Asynchronous (“Asynch”) Videos** will be used to introduce or supplement topics covered in our live online sessions. The availability of these Asynch videos will be announced in BB Weekly Postings and posted under the Zoom Section of BB. Some of these Asynch videos may contain questions for which a modest number of bonus participation points will be awarded for students correctly answering them in our live online class.

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

Wild/Shaw (2018). *Financial Accounting & Managerial Accounting*, 8<sup>th</sup> Ed. McGraw-Hill Education

- ISBN for Loose Leaf Text, Online text, and Connect license through USC Bookstore: 9781265333904
  - Directions on how to sign up for your section of Connect will be posted on BB
- Link for direct purchase from publisher of online text and Connect license:

<https://connect.mheducation.com/class/d-ruben-acct-410x-mw-4pm>

**You MUST purchase McGraw Hill’s online text “Connect” resource system. Take care to sign up for your section/time.**

**Required Access – Blackboard (BB)**

BB is used extensively to communicate course requirements, information, and resources. Make sure you have access to all BB tools and take some time to understand its organization. This includes receiving emails and announcements from BB. Check BB regularly for information contained in the following areas:

- Content - Weekly Postings provide specific information about our upcoming week including course topics, assignments, assessments etc. Weekly postings should be available by Friday of the preceding week. Note that you should also check “Connect” for due dates on HwC assignments located there.
- Ongoing Info – contains course resources that are relevant for the entire semester including Connect Registration, Office Hours, Syllabus, powerpoints, and selected other resources.
- Zoom Section contains class recordings along with asynchronous videos and international missed class assignments.

**Prerequisites and Recommended Preparation**

There are no formal prerequisites for this course. It is open to all non USC business major students.

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. Also, have a calculator available to you during class.

**GRADING POLICIES**

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

Assessments	Weight
• Exam 1	27%
• Exam 2/Final	27%
• Quizzes	17%
• Homework/Participation	14%
• Projects	15%

Course grades represent how you perform relative to your classmates. Grades are based on relative performance, not on a mandated percentage target. Historically, the required average grade for this class is about a 3.3 (i.e. “B+”) based on Marshall policy. I have limited discretion in adjusting this average. Three factors are considered when assigning course grades:

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

Expectations regarding performance on class assessments such as exams, quizzes, projects etc. are as follows:

**Exams – Administered Using “Connect”/BB**

Exams are composed of multiple-choice, short answers/essay questions, exercises, matching 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. Exam 1 and 2 are not cumulative but the course material builds on itself.

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. Exams will require you to perform all work (e.g., problem setup and analysis, solution generation, and answer presentation) on your own.

Exam dates/times are as follows:

	Date	Time
Exam 1	March 15 - M	Regular class day/time
Exam 2/Final	May 5 - W	4:30 – 6:30

Exam materials are nondisclosed and are not available for review based for security reasons. If you have concerns about your exam, express them and I will review the problems or questions you indicate. After your exam results have been reviewed and discussed, you will have until three weeks subsequent to the exam date to discuss your earlier exam results. After that date, grades on the earlier test will be final.

Marshall/Leventhal policy provides exams should not be missed unless there is an adequately documented serious emergency. Inform your instructor about your emergency situation as soon as possible. You will receive a zero grade for the exam if you miss an exam for something other than a serious emergency and do not provide adequate supporting documentation. After notice and adequate documentation, we will either arrange: (1) a make-up exam or (2) a substitute exam grade based on the normalized average of your remaining future exams. This option is on your professor's discretion. My preference will always be to arrange a make-up exam if possible. Delaying a final exam beyond the scheduled date requires completion and approval of formal incomplete ("IN") documentation based on USC/Marshall/Leventhal guidelines.

**DSP Exam Accommodation – Notification and Meeting:** email me by 2/5 if you require DSP accommodation:

- Attach your DSP letter/documentation outlining your accommodation requirements
- Request a meeting by F – 2/12 with proposed alternative dates and blocks of time on Tu, Th and F.

The objective of the meeting is developing an appropriate plan to comply meet your accommodation requirements. The best time to meet is during regular office hours. Please have your documentation available for our Zoom meeting.

**Exam (Quiz) Conflicts – Notification and Meetings:**

Follow the process and deadlines outlined for DSP Accommodation if you have a religious holiday or final exam conflict based on the University schedule. This includes emailing by 2/5, including documentation, and setting up a meeting.

**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 Provided**– Quizzes, homework, and SmartBook effectively serve as exam preparation.

### Quizzes

Quizzes include multiple-choice questions, exercises, problems, short-answers and essays. Quizzes will be given using Connect and/or require BB submission and will occur on most weeks excluding Week 1 and 2. Preparing for quizzes is optimized by keeping up with the class material, 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. (Exceptions will be made for religious holidays.) Quizzes may be announced or unannounced. As a general rule, quizzes will be posted on BB in Weekly Postings. Quizzes may include excel modeling of ratios.

### Group Projects/Presentations

You are required to participate in the development and presentation of a group project:

- **Company Presentation – Recording Due 4/16:** 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.

This group project integrates and expands on course material covered while developing your research, analytical, and communication skills in a business and accounting context. We will incorporate course material 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.

Groups will consist of 6 to 7 students. Each group member will prepare peer evaluations of fellow group members after projects/presentations 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 inform me in assigning project/presentation participation scores. Second, participation credit is awarded for preparing the peer evaluation. Last, peer evaluation grades that consistently indicate inadequate/expectations or exceptional contributions may result in an upward/downward adjustment to the grade group presentations grade.

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 by the beginning of Week 4.

### **Homework, Class Discussion Assignments, SmartBook**

There are two types of Graded Homework Assignments:

1. **Graded Connect Homework (CHwk)**– are administered online using Connect. CHwk assignments and due dates are listed the Class Schedule. CHwk are graded based on accuracy and are on Connect. 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 in class and/or BB as part of Weekly Updates. MHwk assignments are submitted for grading on BB. MHwk are often worked coordinated with class discussion. Unlike CHwk, MHwk grades are based on effort extended, organization, presentation and legibility. Points are deducted for late submission but not on accuracy. These assignments also impact participation grades when used in class discussions.

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

- **“Class assignments”** are handed out in class and serve as a basis for class discussions. It is important 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.
- **“SmartBook” (SB)** are administered online using “Connect” and are optional – you do not have to do these assignments. These assignments are offered to help you test your understanding of course material and prepare for exams. SB assessments are similar to questions/problems you may find on Exams. While there are points associated with SB online to allow you to determine your accuracy, they are not factored into your course grade.
- **“Text Videos” (TVs)** for most chapters are administered online using “Connect”. These videos are optional – they are not required and do not impact your course grade. You may find them helpful in understanding course material.

### **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 those in breakout sessions. Class lecture participation points receive twice the weight of breakout session discussion points in determining this portion of your grade. I begin tracking 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:

- First/Last Name
- Section time following your name if you are attending a section other than your own section.
- Group number preceding your name once groups are assigned

**Participation points** are awarded based on substantive contributions to the learning process. Examples include: asking questions in areas where you are confused, providing comments, attempting to answer questions, offering insights or analysis demonstrating preparation, 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. Cumulative participation scores will be posted on BB every two weeks or so. ~~You are welcome to review the class participation sheet at the conclusion of class to verify appropriate credit.~~ See Appendix on Participation for guidance on including if you are unable to attend class online because of time conflict.

I regularly call on multiple students in any given class session and make a conscious effort to create an inclusive environment. I do not let a group of students dominate the course. 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. Consider factors such as common professional interests, commitment to class, 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.

**INCOMPLETE “IN”** grade can be assigned only if course work is not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing a semester that is otherwise substantially complete up to that point. The “emergency” is a serious situation beyond the student’s control. Prior to the end of the drop period, the student still has the option of dropping the class so INs are not considered. IN grades 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.

**CLASS SCHEDULE** - see **BB Course Outline** for details on topical coverage including readings and homework assignments.

Class	Dates	TOPIC	Chapter
	M 1/18	MLK Holiday	
1	W 1/20	Class Introduction; Overview of Accounting Business Organizations	1 11.A
2	M 1/25	Business Organizations Theory - Accounting Elements: Assets, Liabilities, Equity	11.B
3	W 1/27	Accounting Elements: Revenues, Expenses, Gains, Losses	
4	M 2/1	Acctg for Biz Transactions: Communicating with Users - Basis for Financial Statements	1/2
5	W 2/3	Acctg for Biz Transactions: Journal Entries; Dr. Cr.	Ch 2
	F 2/5		
6	M 2/8	Acctg for Biz Transactions: Journal Entries & Adjustments	Ch 2/3
7	W 2/10	Acctg for Biz Transaction: Adjustments; Classified Bal. Sht	Ch 3
	F 2/12		
	M 2/15	President’s Day Holiday	
8	W 2/17	Acctg for Merchandise – Sales Activities	Ch 4
9	M 2/22	Acctg for Merchandise – Adjustments & Multi-Step I/S	Ch 4
10	W 2/24	Inventory & CGS: Inventory Systems	Ch 5
11	M 3/1	Inventory & CGS: Inventory Costing Methods	Ch 5
12	W 3/3	Acctg for Receivables	Ch 7
13	M 3/8	Acctg for Receivables; Plant Assets – Cost & Depreciation	Ch 7/8
14	W 3/10	Plant Assets – Disposal, Sales and Exchanges	Ch 8
15	M 3/15	<b>EXAM 1</b>	
15	W 3/17	Liabilities – Current v. Long Term; Contingencies	Ch 9
17	M 3/22	Plant Assets – Intangibles	Ch 8
18	W 3/24	Intro. To Managerial Accounting: Costs Concepts	Ch 14
19	M 3/29	Job Order Costing– Raw Materials WIP & Finished Goods	Ch. 15
20	W 3/31	Job Order Costing – Overhead; Sched of CGMgft.	Ch. 15
21	M 4/5	Cost Behavior; CVP Analysis	Ch. 18
	W 4/7	Wellness Day – No Class	
22	M 4/12	Cost Behavior; CVP Analysis	Ch. 18
23	W 4/14	Time Value of Money	Ap B.
	F 4/16	<a href="#">Company Project Recording Due</a>	
24	M 4/19	Time Value of Money/Capital Budgeting	Ap B/24



25	W	4/21	Long Term Debt – Loans and Bonds	Ch. 10
26	M	4/26	Statement of Cash Flows	Ch. 12
27	W	4/28	Statement of Cash Flows	Ch. 12
	W	5/5	EXAM 2/Final from 4:30 to 6:30 pm	

### **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 via chat or email 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 7 a.m. to 10 p.m. in your local 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 and you will be required to complete a written assignment as outlined in Appendix 1 to earn class contribution credit. Exams and other live class assessments will be rescheduled for students so they can complete the assessment between 7 a.m. and 10 p.m. in your local time zone. Email me during the first week of course and no later than 1/20 so we can meet and discuss your situation.
  - c. In addition, any student who unable to attend a particular Zoom session live, will be allowed 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 with your camera on.
    - 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. Use virtual backgrounds where appropriate to ensure privacy, 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 do not:
    - 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 (5 minutes or more). Explain a situation where you must turn off your camera for an extended time via email or chat.
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](mailto: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](mailto: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 two weeks 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 via email by F – 2/5 or at least **two weeks** before the date the accommodations will be needed if documentation is not available by 3/5. 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., M-F. The phone number for DSP is (213) 740-0776. Email: [ability@usc.edu](mailto:ability@usc.edu).

**Statement on Academic Conduct and Support Systems**

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one’s own academic work from misuse by others as well as to avoid using another’s work as one’s own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, ([www.usc.edu/scampus](http://www.usc.edu/scampus) or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while 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](http://sait.usc.edu/academicsupport/centerprograms/dsp/home_index.html)) provides certification for students with disabilities and helps arrange the relevant accommodations.

**APPENDIX I - LEARNING OBJECTIVES**

**Learning Objectives** - Upon completion of this course, you should be able to:

1. Demonstrate an understanding of the key principles, concepts 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, stakeholders and the business community use 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 analyzing a statement of cash flows and related transactions. *(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. 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 research bases assessments of public company. *(Marshall Learning Goal 1.2, 1.3, 1.4, 4.2)*
8. Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)*
9. Develop research, analytical, oral and written presentations skills by preparing research projects including analyzing and assessing business organizations based on their financial statements in light of their strategic decisions and in the context of their operational and competitive environment and the impact on stakeholders. You will assess performance and make recommendations based on your analysis and research and communicate your findings in a collaborative environment. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.1, 2.3, 3.3, 6.2, 6.4)*
10. Demonstrate the ability to leverage technology to generate and analyze accounting information by using accounting data and spreadsheets to develop and analyze financial accounting information. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)*

Learning Objectives will be achieved using combinations of interactive discussion/lecture, group work, mini-cases, assessment tools, and research projects/presentations. To demonstrate your achievement of these learning objectives 1) you will be required to demonstrate your knowledge and analytical skills by working through problems/scenarios, applying principles and concepts using essays and short answers in class discussions, homework, quizzes and exams; 2) you will complete and present group assignments and research projects.

**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 ACCT 410X will be earning their participation points.	<p>Complete the writing assignment described below for <b>every online class session you will not be attending</b>. In order to earn full participation points, you must complete these assignments in their entirety, and submit it no later than one week after the class session(s) missed. E.g. If you miss a Wednesday class – the assignment is due the following W by 11:59pm PT; If you do not attend an entire week, you prepare one write-up for the week and submit by the following W at 11:59pm PT</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 <b>each</b> of the sessions you did not attend in order to earn participation points. <b>Email me if you are pursuing this option for the entire semester total given your geographic location and inability to attend class synchronously.</b></p>

Complete the following writing assignment for **every class session for which you will be absent**. The assignment includes 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. (Class Recordings will be posted in BB under Zoom by the end of that related week. 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 and provide you analysis, conclusions an Comments. **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) asked in class. 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 in bullet format and include appropriate support and calculations. **Please title this page, “Class and Breakout Discussions”**

**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. Your submission should be double-spaced and 2 to 3 pages per class session missed --- 4 to 6 pages if you miss the entire week.