BUAD 281 – INTRODUCTION TO MANAGERIAL ACCOUNTING

Course Syllabus

Term: SPRING 2021 Online
Units: 3 semester units

Section 14520  Meets: Monday/Wednesday,  8:00 am – 9:20 pm
Section 14522  Meets: Monday/Wednesday , 11:00 am – 12:20 pm

Professor: George Braunegg
Phone: (213) 465-3020
E-mail: Braunegg@marshall.usc.edu

Office Hours: Monday/Wednesday,  9:45 am – 10:45 am   And by appointment
Office Hours Zoom Access Code:  https://usc.zoom.us/j/6395184853?pwd=R2k5T2p3ZGhpRjIzMbozUVhxZXpUdz0
Meeting ID 639 518 4853
Passcode  6294

Course Description
This is an introduction to managerial accounting course for undergraduate students whose majors require:
• understanding the impacts management choices have on organizations;
• knowledge of basic management accounting tools, techniques and best practices;
• and the ability to leverage the variety of information the accounting discipline provides managers and organizational decision makers.

The primary focus of the course is the development, presentation and understanding of accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to: business operations, product costing and overhead application, sales volume and organizational profits, budgeting and planning and organizational/management performance.

Learning Objectives
To achieve these learning objectives, a combination of background reading and quizzes, interactive discussion, class activities and practice problems will be utilized. Interactive discussion and class activities are very important, as 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.
## Learning Objective
By the end of this course, students should be able to:

<table>
<thead>
<tr>
<th>Learning Objective</th>
<th>Bloom’s skill level</th>
<th>Assessments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Recognize the key principles and assumptions used by accountants when providing information to management and other stakeholders and demonstrate your understanding of these.</td>
<td>Remember and Understand</td>
<td>Solving in class and homework problems, Quizzes and Exams</td>
</tr>
<tr>
<td>2. Analyze the cost, volume and profit relationships of an organization by calculating the contribution margin, breakeven point and target profits given a variety of business scenarios.</td>
<td>Analyze</td>
<td>Solving in class and homework problems, Quizzes and Exams</td>
</tr>
<tr>
<td>3. Distinguish between traditional job costing and activity-based costing methodologies and their impact on organizational stakeholders by applying both techniques to business situations and evaluating the results.</td>
<td>Understand and Apply</td>
<td>Solving in class and homework problems, Quizzes and Exams</td>
</tr>
<tr>
<td>4. Analyze and identify cost information that is relevant for decision makers by recognizing and applying the relevant elements in a variety of decision-making scenarios likely to face professional managers.</td>
<td>Apply and Analyze</td>
<td>Solving in class and homework problems, Quizzes and Exams</td>
</tr>
<tr>
<td>5. Analyze and demonstrate how strategic planning and budgeting processes enhance an organization’s ability to respond to economic changes by preparing elements of the master budget and a flexible budget.</td>
<td>Understand and Analyze</td>
<td>Solving in class and homework problems, Quizzes, Exams and group project.</td>
</tr>
<tr>
<td>6. Describe and demonstrate appropriate control and performance evaluation metrics in a multi-product, hierarchical organization by analyzing overall and segment performance using rate-of-return, residual income, and non-financial measures.</td>
<td>Understand</td>
<td>Solving in class and homework problems, Quizzes and Exams</td>
</tr>
<tr>
<td>7. Create a startup company and perform market and competitor analysis, prepare written report and final presentation.</td>
<td>Create</td>
<td>Memos, Excel budget and presentation</td>
</tr>
</tbody>
</table>

## Required Materials

You will need both e-text and access to McGraw Hill LearnSmart and Connect. Information on how to purchase directly from the publisher will be available through Blackboard. This can also be purchased through the USC Bookstore.

## Prerequisites and/or Recommended Preparation:
BUAD 280 Introduction to Financial Accounting

## Course Notes:
This course will utilize Blackboard for course materials such as Power Point slides, McGraw Hill LearnSmart and Connect for reading, quizzes and homework, Zoom for class meetings and Respondus for testing.

## Grading Policies:
Your grade in this class will be determined by your relative performance on exams, quizzes, in-class exercises, and a team project. The total class scores will be weighted as follows:

<table>
<thead>
<tr>
<th>Possible</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Class participation, activities*</td>
<td>25</td>
</tr>
<tr>
<td>SmartBook reading &amp; quizzes</td>
<td>25</td>
</tr>
<tr>
<td>Connect Homework</td>
<td>30</td>
</tr>
<tr>
<td>Excel skill development exercise</td>
<td>5</td>
</tr>
<tr>
<td>Team Class Project (incl. peer review**)</td>
<td>65</td>
</tr>
<tr>
<td>Short test #1 (1 hour)</td>
<td>75</td>
</tr>
<tr>
<td>Short test #2 (1 hour)</td>
<td>75</td>
</tr>
<tr>
<td>Short test #3 (1 hour)</td>
<td>75</td>
</tr>
<tr>
<td>Final exam (1 hour 30 minutes)</td>
<td>125</td>
</tr>
<tr>
<td>Total</td>
<td>500</td>
</tr>
</tbody>
</table>

Note: Historically, the average grade for this class is about a 3.0 (i.e., a “B”). 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 ranking among all students in the course(s) taught by your instructor during the current semester.

* Class participation and class activities (5%)

Class attendance and participation is important in developing a coherent view of the materials covered in the course. Unless accommodated as described in participation above, attendance and active participation is expected at the synchronous Zoom class sessions.

There are two ways for students to earn points for class participation.

**Option 1**

Attend class at the regularly scheduled time, actively participate in the class polls, breakout groups, share in the main class sessions.

- **Class Attendance:**
  - Any student that arrives at class more than 15 minutes late will not be eligible for Class participation Points for that class.
  - Any student that is not physically visible on camera for more than 10 minutes during class as monitored by the Teaching Assistant will not be eligible for Class participation Points for that class.

- **Breakout Sessions:** Students are required to have their cameras on during any in class Zoom Breakout Room sessions. Class Participation Points will be forfeited for any class where a student’s camera is not on and/or the student is not physically visible if/when the Professor or Teaching Assistant enters a breakout room unless the student advises the Professor In Advance that they will not be able to meet this requirement.

**Option 2**

A student that does not attend a class may earn participation points for that class as described below. To take advantage of Option 2 the student must send an email IN ADVANCE of the missed class to braunegg.buad281@gmail.com Option 2 requests received after the class date WILL NOT be granted. Option 2 is expected to take no more than 1 hour and 20 minutes to complete (same amount of time you’d spend in class).

To earn Option 2 points email the following to braunegg.buad281@gmail.com by 11:59 pm the Sunday following the missed class. Submissions after the due date WILL NOT be accepted for credit.
1) Write a one-page, double-spaced summary of the textbook chapter(s) that were assigned for the missed class. If one chapter is assigned, the one-page summary should pertain only to that chapter. If not chapter reading was assigned there is no need to complete 1) Please title this page “Class xx.xx.2020 – Chapter X Summary” [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. The points to highlight is your decision. Please keep in mind that Breakout Groups will NOT be included in the Zoom recording. Please title this page “Class xx.xx.2020 – Key Point Summary”. [spend approximately 40 minutes on this]

3) Prepare answers and explanations to a In Class Polls or Exercise(s) contained in the lecture slides/video posted in Blackboard. Use as much space as necessary but in no case should your response be less than ¾ page, double-spaced. This will give you exposure to what your other classmates will be doing in the “breakout groups” you will miss. Please title this page “Class xx.xx.2020 – In Class Work”. [spend approximately 20 minutes on this]

Do not stress over the details or perfection of your submission. The grading of Option 2 is credit-no-credit 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 attended the live class.

**SmartBook and Homework total points to be earned combined 10% of total:**
SmartBook readings/quizzes are due by 8:00 am on the date listed in the Course Calendar so that we can use a flipped classroom model during our class sessions. To earn points you must complete the quiz questions. During the class session, we will do activities including exercises that will test your understanding of the concepts you learned in the chapter readings. The reading quizzes allows for unlimited tries to get to 100%. Homework is assigned after the class session in order to solidify your understanding of the material that we are covering in class. You will have three tries for homework to improve your score. The individual homework assignments will be auto-graded in Connect. After the due date, you will be able to check your results in Connect with references to where the answers can be found.

**Team Semester Project total 15% of the total:**
The team project has been designed to help you apply many of the concept that you have learned in class to a “start-up” manufacturing company. The project will have several parts so that the entire project is not due at the same time. You will receive more details in class and on Blackboard. The professor will assign groups and will consider students’ time zones.

Grades for individual student contributions to team projects are assigned by me, based on my observations of team’s working dynamics, my assessment of the team’s project quality, and thoughtful consideration of the information provided through peer evaluations. See Appendix II for Peer Input/Evaluation Form**.

** Students that fail to submit a completed Peer Input/Evaluation Form by the deadline will forfeit any points earned by the Project team for Part 3.**
**EXAMS total points earned combined 70% of total:**
*Three Short Tests – 1 hour each worth 15% for a total of 45% and a final exam worth 25%.*

Three short tests: These tests will only include the 3 chapters that were just covered prior to the exam (see the course calendar for specific chapters for each test). The final exam will be cumulative and will include specified chapters that we covered over the entire semester (see the course calendar for specific chapters for each test). Each Examination is to be completed individually. Collaboration with anyone else in any form is strictly prohibited. No other technology is allowed during the exam. Your video must have your full face and top portion of your body. **If your video is turned off after you enter the exam, it will NOT count.** Instead, you will be given an option for an oral exam with your professor at an agreed upon time. Specific exam details will be shared in class prior to exam. Each examination may include multiple choice and free response problems. The exam may include materials covered in class discussions, assigned in required readings/quizzes, class activities and exercises and homework. We will allow one “cheat sheet” and one sheet of scratch paper during the exam. If you have a known schedule conflict for any exam, please discuss it with me immediately, otherwise there are no makeup exams. Additionally, if an illness or unforeseen emergency arises, you must contact me as soon as possible.

**NOTE: FINAL IS SCHEDULED ON MONDAY, SATURDAY, MAY 8TH FROM 11-1 PM (PST) – NO EXAMS WILL BE GIVEN PRIOR TO THIS DATE-NO EXCEPTIONS.**

**Classroom Policies**

**Remote Time Zones**

Students located in a time zone where the synchronous class sessions or exams fall outside the window of 7 a.m. to 10 p.m. in your local time zone:

- Please send an email to **braunegg.buad281@gmail.com** with “BUAD 281 Time Zone Issue” in the subject line. In the email please provide the following information:
  - Name
  - Student ID
  - Your Physical location and the local time during your scheduled class
  - Whether you plan on attending synchronous class sessions

- Students that do not plan on attending any of the synchronous Zoom class sessions
  - Will not be penalized for not attending the live Zoom class sessions. Students will be
    - Responsible for watching the recorded sessions posted on blackboard
    - Required to complete the Class Participation Option 2 noted above but you will not be required to email in advance of each missed session. However, the 11:59 pm Sunday deadline remains.
  - Exams and other synchronous assessments will be scheduled for students to be able to complete the assessment between 7 a.m. and 10 p.m. in your local time zone. In addition, for any student who does not attend the Zoom session live,

**Zoom Sessions Etiquette**

Students are expected to:

- Log into class early or promptly
  - Any student that arrives at class more than 15 minutes late will not be eligible for **Class participation Points for that class.**
- Have cameras on during the synchronous Zoom sessions, and preferably use headsets or earphones to ensure the best audio quality
o Any student that is not physically visible on camera or more than 10 minutes during as monitored by the Teaching Assistant will not be eligible for Class participation Points for that class.

• Arrange to attend class where there is a reliable internet connection and without distractions
• Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
• If you use a virtual background, please keep it respectfully professional.
• Display both your first and last name during video conferencing and synchronous class meetings. If you use a name different than your registered name, please let me know so that I will use the appropriate name and note it in my records.
• Respectfully minimize distractions by muting and or turning off video if necessary and when appropriate.
• Engage in appropriate tone and language with instructors and classmates.
• Avoid
  o Engaging in a simultaneous activity not related to the class.
  o Interacting with persons who are not part of the class during the class session.
  o Having other persons or pets in view of the camera.

Technology Requirements

The following equipment and system requirements are recommended to successfully participate in this online course:
• Computer with webcam
• Earphones or headset
• Reliable (preferably high speed) Internet connection
• Current operating system for Windows or Mac
• Current browser
  o Google Chrome
  o Firefox
  o Internet Explorer (not recommended)
  o Safari (Mac)

For technical support please see:
• USC Systems (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)
  For assistance with your USC login or other USC systems, please call +1 (213) 740-5555 or email Consult@usc.edu. They are open Mon – Fri 9:30am – 5pm and weekends from 8am - 5pm (all Pacific time).

• Zoom Video Web Conferencing System (MarshallTALK)
  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 you can call +1 (213) 740-3000 Mon-Fri 8am-6pm (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;
  o On a computer or mobile device, go to MyMarshall Home Page and click the “Help” link on the upper right.
Log in using your Marshall username and password.
(If you don’t know your Marshall login please follow the onscreen instructions pertaining to login issues)

If your computer does not have Microsoft Word, Office 365 package is available to you free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365 log into your student (University) email through a web browser, choose Settings (top right corner), and select software. If you have further questions or need help with the software, please contact the USC ITS service portal.

ADDITIONAL INFORMATION

Other Important Dates for Spring 2021:
First day of classes:
Friday, January 15, 2021
Last day to add:
Friday, February 5, 2021
Last day to drop without a mark of "W" and receive a refund:
Friday, February 5, 2021
Last day to withdraw without a "W" on transcript:
Friday, March 5, 2021
Last day to drop with a mark of "W":
Friday, April 30, 2021
Last day to Select or Change Pass/No Pass or Letter Grade:
Friday, April 30, 2021
End of session:
Wednesday, May 12, 2021

Retention of Graded Coursework
Final exams and all other graded work which affected the course grade will be retained for one year after the end of the course if the graded work has not been returned to the student. If I returned a graded work electronically to you, it is your responsibility to file it.

USC Statement on Academic Conduct and Support Systems

Academic Conduct:
Students are expected to make themselves aware of and abide by the University community’s standards of behavior as articulated in the Student Conduct Code. 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:

Counseling and Mental Health - (213) 740-9355 – 24/7 on call
https://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 – 24/7 on call
suicidepreventionlifeline.org
Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call
https://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, 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.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298
https://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.

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

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability which may impact your performance, attendance, or grades in this course and require accommodations, you must first register with the Office of Disability Services and Programs (www.usc.edu/disability). DSP provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., Monday through Friday. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

USC Campus Support and Intervention - (213) 821-4710
https://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, 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.
## COURSE CALENDAR

<table>
<thead>
<tr>
<th>Class Session</th>
<th>Date Monday</th>
<th>Date Wednesday</th>
<th>Topic</th>
<th>Advanced Reading with quiz SmartBook due by 8:00 am</th>
<th>Homework (Connect) due by 8:00 am</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1/18</td>
<td></td>
<td>Holiday -No Class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>1/20</td>
<td></td>
<td>Introductions &amp; Course Overview</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Week of January 25th - Excel Skill Development Exercise will be Assigned Due by 8 am on 4/1 via Turnitin**

| 2             | 1/25        |                | The crucial role of managerial accounting | Chapter 1-read/quiz                                  |                                   |
| 3             | 1/27        |                | Basic Cost Management Concepts             | Chapter 2-read/quiz                                  | 1-26                               |
| 4             | 2/1         |                | Basic Cost Management Concepts             | Chapter 2                                             |                                   |
| 5             | 2/3         |                | Product Costing and Cost Accumulation      | Chapter 3-read/quiz                                  | 2-29, 2-30, 2-40                   |
| 6             | 2/8         |                | Product Costing and Cost Accumulation      | Chapter 3                                             |                                   |
| 7             | 2/10        |                | Midterm Review                             | Chapter 1, 2, 3                                      | 3-24, 3-28, 3-31                   |

**Thursday 2/11**

**Midterm 1**

6:30-7:30 pm PST

| 2/15         |                |                          | No class                                               |                                                     |                                   |
| 8             | 2/17         |                | CLASS PROJECT Team Assignments and Project Overview | Activity-based costing and management                | Chapter 5-read/quiz                |
| 9             | 2/22         |                | Activity-based costing and management             |                                                     |                                   |
| 10            | 2/24         |                | Activity analysis, cost behavior, and cost estimation | Chapter 6-read/quiz                                  | 5-33, 5-46                         |
| 11            | 3/1          |                | Activity analysis, cost behavior, and cost estimation |                                                     |                                   |
| 12            | 3/3          |                | Cost volume profit analysis                      | Chapter 7-read/quiz                                  | 6-24, 6-30, 6-34                   |

**Sunday 3/7/21**

CLASS PROJECT PART 1 due by 11:59 pm PST

| 13            | 3/8          |                | Cost volume profit analysis                      |                                                     |                                   |
| 14            | 3/10         |                | Midterm Review                                  | Chapters 5, 6, 7                                     | 7-29, 7-33, 7-40                   |

**Thursday 3/11**

**Midterm 2 – 6:00 pm Pacific**
<table>
<thead>
<tr>
<th>Class Session</th>
<th>Date Monday</th>
<th>Date Wednesday</th>
<th>Topic</th>
<th>Advanced Reading with quiz SmartBook due by 8:00 am</th>
<th>Homework (Connect) due by 8:00 am</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>3/15</td>
<td></td>
<td>Financial planning &amp; analysis: the Master Budget</td>
<td>Chapter 9- read/quiz</td>
<td></td>
</tr>
<tr>
<td>16</td>
<td>3/17</td>
<td></td>
<td>Financial planning &amp; analysis: the master budget</td>
<td></td>
<td>Note: While Chapter 9 HW isn’t due until Class 17, consider doing attempt 1 before Class 17</td>
</tr>
<tr>
<td>17</td>
<td>3/22</td>
<td></td>
<td>No class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17</td>
<td>3/24</td>
<td></td>
<td>Standard costing and analysis of direct costs</td>
<td>Chapter 10-read/quiz</td>
<td>9-25, 9-28, 9-30</td>
</tr>
<tr>
<td>Sunday 3/28/21</td>
<td></td>
<td></td>
<td>CLASS PROJECT PART 2 due by 11:59 pm PST</td>
<td>Chapter 11-read/quiz</td>
<td>10-26, 10-30,</td>
</tr>
<tr>
<td>18</td>
<td>3/29</td>
<td></td>
<td>Flexible budgeting</td>
<td>Chapter 11-read/quiz</td>
<td></td>
</tr>
<tr>
<td>19</td>
<td>3/31</td>
<td></td>
<td>Sales Variance Analysis</td>
<td>Chapter 14-read/quiz</td>
<td>13-27, 13-29, 13-33</td>
</tr>
<tr>
<td>Thursday 4/1/21</td>
<td>4/5</td>
<td></td>
<td>Midterm Review</td>
<td>Chapter 9,10,11</td>
<td>11-31,11-36, 11-52</td>
</tr>
<tr>
<td>20</td>
<td>4/7</td>
<td></td>
<td>No Class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thursday 4/8</td>
<td></td>
<td></td>
<td>Midterm 3 – 6:00 pm Pacific</td>
<td>Chapter 13 (partial)-read/quiz</td>
<td></td>
</tr>
<tr>
<td>21</td>
<td>4/12</td>
<td></td>
<td>Investment Centers</td>
<td>Chapter 13 (partial)-read/quiz</td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>4/14</td>
<td></td>
<td>Investment Centers</td>
<td>Chapter 14-read/quiz</td>
<td>13-27, 13-29, 13-33</td>
</tr>
<tr>
<td>23</td>
<td>4/19</td>
<td></td>
<td>Decision making: relevant costs &amp; benefits</td>
<td>Chapter 14-read/quiz</td>
<td></td>
</tr>
<tr>
<td>24</td>
<td>4/21</td>
<td></td>
<td>No Class</td>
<td></td>
<td></td>
</tr>
<tr>
<td>25</td>
<td>4/28</td>
<td></td>
<td>CLASS PROJECT Peer Input/Evaluation Form due by 8:00 am PST **</td>
<td>Final Exam Review</td>
<td>14-35, 14-40</td>
</tr>
<tr>
<td>Saturday 5/8</td>
<td></td>
<td></td>
<td>Final Exam 11-1 pm PST (Chapters 2, 3, 6, 7, 10, 13, 14)</td>
<td></td>
<td></td>
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</tbody>
</table>

*** Students that fail to submit a completed Peer Input/Evaluation Form by the deadline will forfeit any points earned by the Project team for Part 3.
Appendix I

USC Marshall School of Business

Undergraduate Program Learning Goals and Objectives (last update 12/21/17)

Learning goal 1: Our graduates will demonstrate critical thinking skills so as to become future-oriented problem solvers, innovators and decision makers in diverse and rapidly changing business environments.

- Students will 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.
- Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking.
- Students will 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.
- Students will be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.
- Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas.

Learning Goal 2: Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21st century’s evolving work and organizational structures.

- 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.
- Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors).

Learning Goal 3: Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.

- Students will identify and assess diverse personal and organizational communication goals and audience information needs.
- Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts.
- Students will understand individual and group communications patterns and dynamics in organizations and other professional contexts.

Learning goal 4: Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.

- Students will recognize ethical challenges in business situations and assess appropriate courses of action.
- Students will understand professional codes of conduct.

Learning goal 5: Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace.

- Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world.
- Students will understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.

Learning goal 6: Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.

* Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.
* Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management.
* Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets).
APPENDIX II

Illustrative - Peer Input/Evaluation Form
Complete one form for each of your teammates/group members, including yourself.

Name of group member:

<table>
<thead>
<tr>
<th>Assess your teammate's contributions on a scale of 1-5 (5 is excellent)</th>
<th>5</th>
<th>4</th>
<th>3</th>
<th>2</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Attended and was engaged in team meetings from beginning to end</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Asked important questions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Listened to and acknowledged suggestions from every team mate</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Made valuable suggestions</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Took initiative to lead discussions, organize and complete tasks</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributed to organizing the assignment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributed to writing the assignment</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Reliably completed tasks on time in a quality manner</td>
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<tr>
<td>Demonstrated commitment to the team by quality of effort</td>
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<tr>
<td>Was cooperative and worked well with others</td>
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</tr>
<tr>
<td>I would want to work with this team member again.</td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Describe your teammate's (or your) contributions to the assignment:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

How might your teammate (or you) have made more effective contributions to the assignment?

Your name: Date:

* Students that fail to submit a completed Peer Input/Evaluation Form by the deadline will forfeit any points earned by the Project team for Part 3.