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Session Dates : August 24, 2021 through December 2, 2021

Class Sections for BUAD 280

* All times are PST

| <u>Section</u> | <u>Meeting Days</u> | <u>Scheduled Class Meeting Time</u> | <u>Room</u> |
|-----------------------|----------------------------|--|--------------------|
| 14512R | Tue, Thu | 9:30- 10:50 am | JFF 233 |
| 14513R | Tue, Thu | 11:00- 12:20 pm | JFF 233 |
| 14514R | Tue, Thu | 12:30- 1:50 pm | JFF 233 |

Office Hours: In person office hours at ACC 232D every Tue/Thu 2-330 pm
 Virtual office hours (via Zoom) every Mon/Wed 4- 530 pm

Course Description

This is an introduction to accounting course for undergraduate students whose majors require: understanding the impacts business transactions have on organizations; knowledge of basic accounting principles and techniques; and the ability to leverage the variety of information the accounting discipline provides managers, owners and other stakeholders. The primary focus of the course is the development, presentation and understanding of financial accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to business operations and financial position, cash flows, income generation, asset acquisition, and financing activities.

Learning Objectives

Upon completion of this course, you should be able to:

1. Demonstrate an understanding of the key principles and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)
2. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. (*Marshall Learning Goal 4.1*)
3. Explain how management, other stakeholders and the business community use key sections of the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.2, 5.2*)
4. Analyze the cash impact of business transactions by creating a statement of cash flows from a series of transactions and account balance changes. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.2*)
5. Evaluate the impacts of accrual based accounting and management decisions on financial statement presentation and stakeholder choices by analyzing a variety of business activities / scenarios and developing journal entries. (*Marshall Learning Goal 1.2, 1.3., 1.4, 2.1*)

6. Describe a business operating cycle and demonstrate the impact of various operating activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a multi-step income statement in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)
7. Describe a business financial position and demonstrate the impact of various financing and investing activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a classified balance sheet in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1, 6.2*)
8. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing an opinion on potential employment by and / or investment in a large public company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2*)

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 individually working problems during quizzes and exams; and 2) you may be asked to complete in-class assignments on an ad hoc basis at the professor’s discretion.

Required Materials

The following book is available in the bookstore:

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

Note: Please make sure to purchase the digital access card to the book. Homework Assignments will be completed using “Connect” available with the digital access card.

Prerequisites and/or Recommended Preparation:

Although there are no formal prerequisites for this course, regularly reading a general business periodical or newspaper’s financial section will aid in your business education. To this end, the Wall Street Journal can be purchased at a discounted student rate at www.wsjstudent.com.

In addition, you will find it helpful to bring a calculator to class to work discussion problems and inclass assignments.

Course Notes:

All course materials can be found in Blackboard (<https://blackboard.usc.edu>). This course is divided into modules, and each module is intended to cover one class. Module activities may include reading assignments, weekly lessons, interactive exercises, homework assignments, Blackboard discussion forums, class sessions, and quizzes or exams. **It is**

expected that students will have completed all required activities and assignments before attending their class session each week. Students should ensure that they can access all of the online tools via Blackboard prior to the start of classes.

Zoom is the platform used for all online sessions and online 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](#)

Classroom Policies – Fall 2021

1. Active class participation is important in achieving the learning objectives for this course. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.
2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.
3. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss what accommodations will be made to allow for the make-up of missed class work and missed in-class participation. Students will not be penalized for not attending class in person under these circumstances.

Grading Policies:

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

| | |
|-------------------------------|----------------------|
| | <u>Weight</u> |
| Exam I | 25% |
| Exam II | 25% |
| Final Exam | 30% |
| Quizzes | 10% |
| Homework | 5% |
| Participation/In-class | 5% |

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

The grade of “W” is allowed only if a student withdraws after the official add period and before the end of the drop period during the semester. The grade of incomplete (IN) can be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing the semester. An “emergency” is defined as a serious documented illness, or an unforeseen situation that is beyond the student’s control, that prevents a student from completing the semester. Prior to the end of the drop period, the student still has the option of dropping the class so incompletes will not be considered. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F. You can read more about the policies for Incomplete Grades below under “**Additional Information.**”

Assignments and Grading Detail

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

Exams

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

The exam dates for this fall are as follows:

| | |
|------------|-----------------------|
| Exam 1 | Tuesday, September 28 |
| Exam 2 | Tuesday, November 2 |
| Final Exam | Thursday, December 9 |

During the semester, each exam will be available for you to review starting a week after it has been given. You will have one week to review your exam and discuss your grade. After this time, grades on tests become final. All other grades are final once given.

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

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

Quizzes

Quizzes may include multiple-choice questions, exercises and problems. They will be given the week before each exam (including the final) and are designed to prepare you for the upcoming exam. Preparing for quizzes is facilitated by keeping up with the work in class, re-working problems we have done in class, and trying other problems. No make-up quizzes will be given.

Homework

There will be homework assignments assigned during the semester. Each assignment is due by the end of the day (midnight) on the due date. Homework assignments will be completed online using Connect.

Participation/In-class Exercises

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

COURSE CALENDAR

| Session | Date | Topic | Reading Assignments | HW Assignments |
|-----------|--------------|---|---------------------|--|
| 1 | 08/24 | Course Introductions /A Framework for Financial Accounting | CH 1 | Assignment 1: E1-4, E1-6, E1-8, E1-13, E1- 14, P1-4A (Due 08/31/21) |
| 2 | 08/26 | Accounting Equation | CH 2 | |
| 3 | 08/31 | Debits & Credits; Journal Entries | CH 2 | |
| 4 | 09/02 | Introduction to the Accounting Cycle | CH 2 | Assignment 2: BE2-4, BE2-6, BE2-8, BE2-11, E2-7, E2-15, P2-3A, P2-4A (Due 9/09/21) |
| 5 | 09/07 | NO CLASS: STUDY DAY | | |
| 6 | 09/09 | The Accounting Cycle: Accrual Basis Accounting | CH 3 | |
| 7 | 09/14 | The Accounting Cycle: Adjusting Entries- Part I | CH 3 | Assignment 3: E3-1, E3-2, E3-3, E3-4 (Due 9/16/21) |
| 8 | 09/16 | The Accounting Cycle: Adjusting Entries- Part II | CH 3 | |
| 9 | 09/21 | The Accounting Cycle: Adjusted Trial Balance, Closing and Preparation of Financials | CH 3 | Assignment 4: E3-7, E3-12, E3-20, P3-4A (Due 9/23/21) |
| 10 | 09/23 | Exam 1 Review (Quiz #1) | CH 1-3 | |
| 11 | 09/28 | Exam I (Sessions 1-10) | | |
| 12 | 09/30 | Credit Sales and Accounts Receivable | CH 5 | |
| 13 | 10/05 | Estimating Uncollectible Accounts | CH 5 | |
| 14 | 10/07 | Notes Receivables and Sales | CH 5 | Assignment 5: BE5-8, BE5-9, BE5-11, BE5- 16, BE5-18, E5-9, E5-17, E5-19, P5-4A (Due 10/14/21) |
| 15 | 10/12 | Inventory and Cost of Goods Sold | CH 6 | |
| 16 | 10/14 | NO CLASS: FALL BREAK | | |
| 17 | 10/19 | Inventory Cost Methods | CH 6 | Assignment 6: E6-4, E6-14, P6-5A, P6-7A (part a) (Due 10/26/21) |
| 18 | 10/21 | Long-Term Assets – Part I | CH 7 | Assignment 7: BE7-1, BE7-2, BE7-3, BE7-10 (Due 10/28/21) |

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|-----------|--------------|---|------------|---|
| 19 | 10/26 | Long-Term Assets- Part II | CH 7 | Assignment 8: BE7-11, E7-9, E7-11, E7-12, E7-17, P7-8A (Due 11/4/21) |
| 20 | 10/28 | Exam Review (Quiz #2) | CH 5-7 | |
| 21 | 11/02 | Exam 2 (Sessions 12 – 20) | | |
| 22 | 11/04 | Time Value of Money/Long-term Liabilities | APP C/CH 9 | Assignment 9: BEC-3, BEC-5, BEC-13, PC- 2A (Due 11/11/21) |
| 23 | 11/09 | Long-term Liabilities | CH 9 | |
| 24 | 11/11 | Long-term Liabilities | CH 9 | Assignment 10: BE9-6, BE9-7, BE9-8, BE9-15, BE9-16, BE9-17, BE9- 19, E9-11 (Due 11/16/21) |
| 25 | 11/16 | Statement of Cash Flows- Classification of Cash Flows | CH 11 | |
| 26 | 11/18 | Statement of Cash Flows- Preparing the Statement | CH 11 | Assignment 11: E11-4, E11-5, E11-10, E11- 12, E11-13, E11-15, P11-1A, P11-4A (Due 11/23/21) |
| 27 | 11/23 | Shareholders' Equity | CH 10 | Assignment 12: BE10-3, BE10-5, BE10-8, BE10-9, BE10-14, E10-9 (Due 11/30/21) |
| 28 | 11/25 | NO CLASS: THANKSGIVING BREAK | | |
| 29 | 11/30 | Exam Review (Quiz #3) | CH 9-11 | |
| 30 | 12/09 | FINAL EXAM | | TBD |

ADDITIONAL INFORMATION

Add/Drop Process

Students may drop via Web Registration at any time prior to September 10, 2021. Please note that if you drop after September 10, 2021, your transcripts will show a W for the class.

Dates to Remember:

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|---|----------------------------|
| Last day to add classes or drop without a "W" | Friday, September 10, 2021 |
| Last day to change from P/NP to Letter Grade | Friday, October 8, 2021 |
| Last day to drop with "W" | Friday, November 12, 2021 |

Retention of Graded Coursework

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

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the respective professor and/or staff. Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices (cell phones, tablets, other texting devices, laptops) must be completely turned off during class time. Upon request, you must comply and put your device on the table in off mode and FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom. Videotaping faculty lectures is not permitted due to copyright infringement regulations. Audiotaping may be permitted if approved by the professor. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class. Exceptions to this policy may be granted to individual students with appropriate documentation on a case-by-case basis.

Use of Recordings

Pursuant to the USC Student Handbook (www.usc.edu/scampus, Part B, 11.12), students may not record a university class without the express permission of the instructor and announcement to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by individuals registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class.

USC 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:

Students whose primary language is not English should check with the American Language Institute <http://dornsife.usc.edu/ali>, which sponsors courses and workshops specifically for international graduate students.

Student Counseling Services (SCS) - (213) 740-7711 – 24/7 on call

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention. <https://engemannshc.usc.edu/counseling/>

National Suicide Prevention Lifeline - 1-800-273-8255

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week. <http://www.suicidepreventionlifeline.org>

Relationship & Sexual Violence Prevention Services (RSVP) - (213) 740-4900 - 24/7 on call Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

Sexual Assault Resource Center

For more information about how to get help or help a survivor, rights, reporting options, and additional resources, visit the website: <http://sarc.usc.edu/>

Office of Equity and Diversity (OED)/Title IX compliance – (213) 740-5086

Works with faculty, staff, visitors, applicants, and students around issues of protected class. <https://equity.usc.edu/>

Bias Assessment Response and Support

Incidents of bias hate crimes and microaggressions need to be reported allowing for appropriate investigation and response. <https://studentaffairs.usc.edu/bias-assessment-response-support/>

Student Support & Advocacy – (213) 821-4710

Assists students and families in resolving complex issues adversely affecting their success as a student EX: personal, financial, and academic. <https://studentaffairs.usc.edu/ssa/>

Diversity at USC

Tabs for Events, Programs and Training, Task Force (including representatives for each school), Chronology, Participate, Resources for Students. <https://diversity.usc.edu/>

USC Emergency Information

Provides safety and other updates, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible. emergency.usc.edu

USC Department of Public Safety – UPC: (213) 740-4321 – HSC: (323) 442-1000 – 24-hour emergency or to report a crime. Provides overall safety to USC community. dps.usc.edu

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.

USC Emergency – (213) 740-4321
USC Emergency Information – (213) 740-9233
USC Information –
(213) 740-2311KUSC
Radio – 91.5 FM

Students with Disabilities

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

Emergency Preparedness/Course Continuity

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

Incomplete Grades

A mark of IN (incomplete) may be assigned when work is not completed because of a documented illness or other “emergency” that occurs after the 12th week of the semester (or the twelfth week equivalent for any course that is scheduled for less than 15 weeks).

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 12th week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. If an Incomplete is assigned as the student's grade, the instructor is required to fill out an “**Assignment of an Incomplete (IN) and Requirements for Completion**” form which specifies to the student and to the department the work remaining to be done, the procedures for its completion, the grade in the course to date, and the weight to be assigned to work remaining to be done when the final grade is computed. Both the instructor and student must sign the form with a copy of the form filed in the department. Class work to complete the course must be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed within the time allowed.

Appendix I



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)
 - Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices
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Appendix II



Undergraduate Accounting Program Student Learning Objectives (last updated 6/13/19)

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|--------------------|---|--|
| OBJECTIVE 1 | Technical Knowledge | Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions. |
| OBJECTIVE 2 | Research, Analysis and Critical Thinking | Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional, and global business environment. |
| OBJECTIVE 3 | Ethical Decision Making | Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making. |
| OBJECTIVE 4 | Communication | Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized, and persuasive manner. |
| OBJECTIVE 5 | Leadership, Collaboration and Professionalism | Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals. |
| OBJECTIVE 6 | Technology | Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze, and solve problems, work interactively with other people, and develop and present conclusions. |

Appendix III Sample Participation Statements

Participation. In-class participation is 5% of the total grade and evaluated based on your level of involvement in class discussions and in-class exercises.

One of the primary goals of this course is to help you develop the ability both to clarify your own position on an issue and to be able to articulate and defend it clearly. Sharing your perceptions and ideas with others is crucial for learning and for understanding how the diverse opinions that you are likely to encounter in an organization are debated. You will find yourself presenting and testing new ideas that are not wholly formulated and assisting others in shaping their ideas as well. You should be prepared to take some risks and be supportive of the efforts of others.

Effective class participation consists of analyzing, commenting, questioning, discussing, and building on others' contributions; it is not repeating facts or monopolizing class time. The ability to present one's ideas concisely and persuasively and to respond effectively to the ideas of others is a key business skill. One of the goals of this course is to help you sharpen that ability.

Outstanding Contribution: Your contributions reflect considerable preparation; they are substantive and supported by evidence from the case, readings, and logic. Your comments or questions create a springboard for discussion by making a critical insight. You synthesize and build upon what has already been said in the discussion. The class learns from you when you speak; in your absence, the discussions would suffer.

Good Contribution. You come prepared with substantiated comments. You demonstrate good insight and clear thinking. You are able to make some connection to what has been said in prior discussion. The class notices when you're not part of the discussion.

Minimal Contribution. You participate but are unprepared. You rarely offer interesting insights into the discussion. It appears that you are not listening to what others are saying during discussion.

No Contribution. You say little or nothing in class. If you were not in the class, the discussion would not suffer.

CLASS PARTICIPATION

Class participation is an extremely important part of the learning experience in this course as the richness of the learning experience will be largely dependent upon the degree of preparation by *all* students prior to each class session.

Additionally, a course that incorporates the frequent use of case analyses to illustrate the practical application of concepts and practices requires the student to prepare cases diligently and thoroughly and actively offer the results of the analyses and conclusions derived as well as recommendations during each class session. It follows that my expectation and that of your classmates will be that you are prepared for *all* classes and actively participate in and meaningfully contribute to class discussions.

In-class participation is also a critical part of this course's learning experience. Cold calling will take place to encourage active participation and to gain multiple perspectives and points of view, thus lending itself to the richness of the learning experience. In-class participation grading will be based on students' demonstrated willingness to participate and the quality of the comments expressed, rather than quantity. While some students are far more comfortable than others with class participation, *all* students should try to contribute meaningfully in *every* class.

Regarding readings, speaker questions and debates, students should diligently prepare and share the outcome of their analyses with the class. Students will offer their opinions in group settings many times in their careers; thus, class participation serves to prepare students for this business experience.

The evaluating of in-class participation is based on the following:

- *Relevance* – Does the comment meaningfully bear on the subject at hand? Irrelevant or inappropriate comments can detract from the learning experience.
- *Responsiveness* – Does the comment connect to what someone else has said?
- *Analysis* – Is the reasoning employed consistent and logical? Has data from course materials, personal experience, or general knowledge been employed to support the assertions/findings?
- *Value* – Does the contribution further the understanding of the issues at hand?
- *Clarity* – Is the comment concise and understandable?

During class sessions, I assume the responsibility of a facilitator to encourage a discussion that includes perspectives from a variety of viewpoints and, secondly, to help pull together prevailing analyses and recommendations. The direction and quality of a discussion is the *collective responsibility of the group*. I expect students to provide the initiative for sound and lively discussion.

For each in-class session two (2) points will be awarded to a student for relevant and meaningful participation, one (1) point for modest contributions to the class and zero (0) points for no participation or not attending class. Absences, tardiness, and unprofessional conduct will result in the loss of participation credit.

To underscore the importance of participation, five percent (5%) of the course grade are allocated to class participation.

Participation Behavioral Anchor Rating Scale

Excellent Performance

- Initiates information relative to topics discussed
- Accurately exhibits knowledge of assignment content
- Clarifies points that others may not understand
- Shares personal experiences or opinions related to topic
- Offers relevant / succinct input to class
- Actively participates in simulations and class exercises
- Demonstrates ability to apply, analyze, evaluate & synthesize course material.
- Demonstrates willingness to attempt to answer unpopular questions
- Builds on other students' contributions

Good Performance

- Regularly participates in discussions
- Shares relevant information
- Gives feedback to classroom discussions
- Consistently demonstrates knowledge of reading assignments
- Demonstrates ability to analyze / apply course material
- Demonstrates willingness to attempt to answer questions

Fair / Average Performance

- Participates in group discussions when asked
- Demonstrates knowledge of course material
- Offers clear, concise, "good" information on class assignments
- Offers input, but tends to reiterate the intuitive
- Attends class regularly

Poor Performance

- Occasional input, often irrelevant, unrelated to topic
- Reluctant to share information
- Not following the flow of ideas
- Personal applications only
- Drains energy from the class

Unacceptable Performance

- Fails to participate even when specifically asked
- Gives no input to discussions
- Does not demonstrate knowledge of the readings
- Shows up to class: does nothing
- Distracts group / class
- Irrelevant discussion

Appendix IV Blackboard in a Short-Term Emergency How to get up and running

During a disaster you will need to be able to teach within one week of the disaster. In preparation you should spend some time in Blackboard, upload a syllabus, and prepare to teach at least one class outside of the classroom.

This User Guide is designed to help you do the minimum to continue teaching during a disaster. This is not intended to be a long-term solution. At a minimum you need to be able to interact with students and collect work.

In the event of a major disaster, the university will switch to the Disaster Response/Recovery systems. This change should not impact Blackboard as it has been tested on a regular basis and the switch over requires no downtime. Blackboard DOES require authentication through Shibboleth which is a top priority of ITS to get up and running during a disaster. Blackboard support will be available, but all instructors should be familiar with the basics as many people will be trying to get support during this time and you may experience delays.

Below is information to help you with doing the minimum during a disaster to continue teaching at USC. Additional information is also available in the Blackboard_Best_Practices course which you are enrolled in through Blackboard.

Where to go: www.blackboard.usc.edu

How to sign in: Use USC netID and password (USC netID is used with WorkDay or GRS)

How to make course available to students: Done in Blackboard, using Quickly or Course Menu Through Quickly:

- Click Home Tab -> Tool Panel (left side of screen) -> Quickly (Faculty/TAs)
- Click Course Availability
- Click On/Off button next to course (On - Available to students)

Through Course:

- Click Home Tab -> Course ID
- Click Customization (on left towards the bottom of the menu) -> Properties
- Scroll down to SET AVAILABILITY and change "Make Course Available" to "Yes"

- Click "Submit"

Communicating with Students within the Course: [Email](#) and [Announcements](#)

Emailing from Course

- Click Course Tools (left side of screen) -> Send Email -> Click Recipient Group to send to
- Follow on screen instructions to compose email.
- Click "Submit"

Creating Announcements in Course

- Click on "Announcements" (left side of screen) -> click "Create Announcement"
- Fill in Subject and Message of announcement
- Set announcement options (duration, course link, etc.)
- Click "Submit"

[Creating a Discussion Board](#)

- From Course Home Page -> click "Assignments" (left side menu)
- Click "Tools" -> "Discussion Board"
- Select "Link to Discussion Board Page" or "Select Discussion Board Forum" (select discussion board)
- Click "Next"
- Fill in information and click "Submit"

[Creating an Assignment](#)

- From Course Home Page -> click "Assignments" (left side menu)
- Click "Assessments" -> "Assignment"
- Fill in information on page (make sure to enter points and to make available)
- Click "Submit"

Blackboard Support Contacts

- Blackboard Help Line – 24/7/365 – 213.740.5555 option 2
- Blackboard Support – blackbord@usc.edu
- Faculty Book a Callback – <https://uscbhelp.youcanbook.me/>
- Reset Password – <http://itservices.usc.edu/uscnetid/>

Blackboard in a Short-Term Emergency Updated 10/31/18