

BUAD 280 – Introduction to Financial Accounting

**Syllabus – Fall 2021 – Section # 14515R Lecture (3 Units)
Tue/Thu – 2 PM - 3.20 PM – Location JFF 233**

Professor: Dr. Andreas Simon

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Office Hours:

- In person (office ACC 115): Tuesday & Thursday, 9 – 10 AM and 1 – 2 PM; and by appointment
- Virtual (Zoom): Monday 9- 10 AM & Wednesday 9-10 AM <https://uscmarshall.zoom.us/my/drsimon>

Course Description

Welcome to Introduction to Financial Accounting! This course provides undergraduate business students with an understanding of financial statements and the impact of business transactions on information presented to management and interested stakeholders.

Specifically, this course is an introduction to accounting for undergraduate students whose majors require: (i) financial literacy, (ii) an understanding of the impacts that business transactions have on organizations, (iii) knowledge of basic accounting principles and techniques, (iv) and the ability to prepare and interpret the variety of information that financial statements provide managers, owners and other stakeholders. The primary focus of the course is to develop strong literacy in accounting. It will also include the development of the ability to prepare accounting entries, understand the accounting cycle, prepare and interpret financial statements and analyzing results related to business operations and financial position, cash flows, income generation, asset acquisition, and financing activities.

Learning Objectives

Upon successful completion of this course, students will be able to:

1. 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. (*Marshall Learning Goal 1.2, 1.3, 1.4, 3.3 6.1*)
2. 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, 6.2*)
3. 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 4.2, 5.2*)
4. 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*)
5. 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*)
6. 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*)

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. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2, 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 investment in a company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.3 4.2*)
9. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.3 6.4*)

See Appendix 1 for a full description of the Marshall School of Business Learning Objectives.

Required Materials

The following books and support materials are available in the bookstore and online:

- ***Financial Accounting, 5th Ed.*** – Authors: Spiceland, D., Thomas, W., and Hermann, D. (2018). Published by McGraw-Hill Education - ISBN: 978-1-259-91489-8.
 - You can purchase access to both, ebook and Connect, directly through the McGrawHill Connect link on Blackboard.
- **It is a requirement to use the Connect Textbook for homework and other assignments.** Please sign-up for your Connect Account as soon as possible.
 - Please use the following link for the instructions on using Connect. [Connect/Blackboard Student Registration Instructions](#)

You can also find the book at the USC Bookstore, but I would **recommend the eBook rental version** found online. In particular, as **you will need the online resource Connect**. You can, however, purchase Connect independently from the book.

Course Notes:

- A. **Blackboard:** Students are required to be able to access and use Blackboard.
- B. **Course materials:** Course materials will be posted in Blackboard. Note that materials posted in Blackboard, whether or not discussed class, may be tested on any assessment.
- C. **Tools and Technology:** A computer with modern capabilities is critical for success in this course. A student's computer should have the capability, including access to a reliable internet connection with sufficient bandwidth, to utilize all the following:
 - Microsoft Office suite of product (Word, Excel, PowerPoint)
 - Blackboard
 - Zoom
 - A McGraw Hill Connect Account is a requirement for this course.

A working knowledge of personal computers is expected. If at any time you would like a refresher on basic computer concepts, specific software functionality, or other topics that come up during the course, you can access <https://itservices.usc.edu/linkedin-learning/> for helpful information.

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 a mid-term and final exam, homework problems, a project, and class participation. The total class score will be weighted as follows:

GRADED ELEMENTS	Possible Points	% of Grade
<i>EXAMS</i>		
Exam 1 (on Tuesday 09/21)	200	20%
Exam 2 (on Thursday 10/21)	200	20%
Final Exam (on Friday 12/10)	250	25%
<i>HOMEWORK in Connect</i>	120	12%
<i>PROJECT</i>	180 (total)	18% (total)
Step 1 Ask the question	- 30	- 3%
Step 2 Master the data	- 50	- 5%
Step 3 Present the results	- 50	- 5%
Step 4 Share the story	- 50	- 5%
<i>PARTICIPATION</i>	50 (total)	5% (total)
<i>Discussion Board</i>	- 25	- 2.5%
<i>In class participation</i>	- 25	- 2.5%
TOTAL	1000	100%

Final grades represent how you perform in the class relative to other students. The average grade for this class is expected to average about 3.3 on a 4-point scale (i.e., B+). Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible).
2. The overall average percentage score within the class.
3. Your ranking among all students in the class.

Key Consideration

Your motto for this class should be something like “Hard work may indeed be a virtue, but it is excellence that gets rewarded.” In other words, we all know that a great deal of work and time will be necessary to complete this class, but it is the quality of the final output on exams and course deliverables that will earn you your grade. Manage your time accordingly and never forget to produce high quality results. **I am here to help you be successful.**

Make-up Work and Extra Credit

Make-up work, make-up tests and extra credit are not offered to students and are not available in this class, except for the following reasons (“**Allowed Exception**”):

1. There is a religious observance conflict,
2. If a student is ill and cannot attend class or perform an assignment, documentation may be requested.
3. An emergency arises. An “emergency” is defined as a serious, or an unforeseen situation, that is beyond the student’s control.
4. Students who join the course after it has started will have an opportunity to make-up work, if they make a written request to the professor for make-up work within 3 days of joining the class

Withdraws and Incomplete Grades

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) may be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing the semester. An “emergency” is defined as a serious documented illness, or an unforeseen situation that is beyond the student’s control, that prevents a student from completing the semester. Prior to the end of the drop period, the student still has the option of dropping the class so incompletes will not be considered. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

Assignments and Grading Detail

Expectations regarding your performance on exams, class preparation, status reports, technical presentations, project presentation and documentation and peer project review are as follows:

Exams (650 points or 65% or the total)

There are three scheduled midterm exam. Two exams which is worth 200 point each. The first one, covering weeks 1-4, will be held on September 21st 2021 and the second one, will be held on October 21st, **during normal class time**. The examinations will be held at the location of regularly scheduled class sessions. Both exams may cover any topic that was discusses during lecture, is depicted in the lecture slides, is a concept in the textbook or other advanced preparation materials.

The **Final Examination** is comprehensive and cumulative, and is worth 250 points, 25% of the total available points. The final exam will be held on Friday, December 9th, 2021, from 2 -4 pm US Pacific time, the location will be determined and communicated at a later date. Final exam scores are final when posted to Blackboard. Exams may include: multiple-choice questions, short answer / brief essay questions, problems, and exercises, problems and other appropriate questions designed to measure the learning progress and mastery of the subject matter

Preparing for exams involves dedication and ends only when you can: 1) identify the relevant issues in a given business situation; 2) describe the data and transform it into information to be used in a comprehensive answer; and 3) explain what you did using techniques demonstrated in class. The best bet for success involves a number of steps. First, is making sure you do the advanced preparation for each class session.

Second is reworking homework problems and cases 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.

During the semester, each exam will be returned no more than one week after it has been given. After each test is returned there is a one-week reflection period and then you will have one week to discuss your grade. Please be aware this discussion may result in an increase, decrease or no change to your score. 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. Also, 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. Any final exam must be taken at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines.

Homework (120 points or 12% of the total)

Homework is an important component of the learning in this course. Students should be prepared to invest a meaningful amount of time each week on Homework Assignments. Homework assignments are listed on the Course Calendar. Homework assignments will be submitted through Connect and to Blackboard. You will find the homework for the week on Blackboard under each week’s folder. Students will have unlimited attempts to accurately complete their homework within the time specified in the course calendar. Specifically, homework problems for the week are due the following Tuesday at 11:59 AM PST. For example, week 1 homework will be due in week 2 on Tuesday, 8/31, at 11:59 AM PST. Homework will be graded upon completeness and not upon accuracy. Therefore, students will earn points even if the answer to all questions is not correct. It is important to complete homework and submit it through Connect. There is not make-up work available for missed homework assignments, Late Assignments will not be graded and will not be accepted and will earn 0 points unless the student has an Approved Exception.

Project (180 points or 18% of the total)

To ensure your accounting knowledge is comprehensive, the class structured around a integrated individual project. In this project, you’ll practice your analysis skills as you progress through the class to dissect a business problem. You’ll use Excel (and maybe Tableau) for the entire project. The project is divided into four parts. The due dates for each part of the project are listed on the Course Calendar. You will submit your project via Blackboard.

The deliverables for your project are as follows. More detailed instructions will be provided in class.

	Deleiverable
Step 1: Ask the question: (due on Sep 14 th)	A slide deck covering: background information, including the problem statement, goals, criteria, intended audience, data, and solution steps
Step 2: Master the data: (due on Oct 12 th)	An Excel workbook showing in separate sheets: (i) “Data Handling Summary”, (ii) “Analysis & Charts”, (iii) “Data Dictionary”, and (iv) “Reference”, and (v) Clean data.
Step 3: Present the results (due on Nov 18 th)	A dashboard demonstrating various visualizations to support your analysis
Step 4: Share the story (due on Dec 2 rd)	A slide deck covering: Share your findings with the class in a five-minute presentation, and recommendations based on your findings.

Participation

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

Discussion Boards

Our discussion boards are ways for you to share your ideas and learning with your colleagues in this class. We do this as colleagues in learning, and the Discussion Board is meant to be a safe and respectful environment for us to conduct these discussions. Several Discussion Board assignments posted to Blackboard will be used to engage students in social learning. These assignments provide opportunities for students to post thoughtful reflections on assigned topics or questions. Discussion Board assignments evidencing thoughtful reflections, fulfilling all of the stated requirements, and submitted on time will receive the full two points. **You are expected to post your response to the Discussion Forum during the class.** A Discussion Board assignment fulfilling most, but not all, of the stated requirements and/or posted after the deadline but before the start of the next class session will receive a reduction of one point. A Discussion Board assignment not fulfilling most of the stated requirements and/or posted after the start of the next class session will receive no points.

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.

Collaboration policy (for non- exam assignments).

Students are permitted and encouraged to discuss with others their ideas for completing assignments (e.g. homework); however, once a student begins writing the deliverable, all work must be individual and independent. Students may not seek help from anyone outside the class, including but not limited to former students of this course, friends and family, tutors, and online forums. Students may consult course materials and web resources. Students may not post anything related to the assignments online. Failure to abide by the above guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. Please see the "Academic Integrity and Conduct" section below for further details. For more information about unauthorized collaboration, visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html.

Assignment Submission Policy:

Assignments must be turned in on the due date/time electronically via Blackboard and Connect. Any assignment turned in late, even if by only a few minutes, will receive a grade deduction (for example, if your work is a B+ grade, you will be given a C+ grade). If your internet breaks down on the due date, you must deliver a hard copy at the beginning of class on that day. If you are unable to attend class on that day, make arrangements for it to be delivered to the classroom or to my box by the start of class. Late or not, however, you must complete all required assignments to pass this course.

Evaluation of Your Work:

You may regard each of your submissions as an “exam” in which you apply what you’ve learned according to the assignment. I will do my best to make my expectations for the various assignments clear and to evaluate them as fairly and objectively as I can. If you feel that an error has occurred in the grading of any assignment, you may, within one week of the date the assignment is returned to you, write me a memo in which you request that I re-evaluate the assignment. Attach the original assignment to the memo and explain fully and carefully why you think the assignment should be re-graded. Be aware that the re-evaluation process can result in three types of grade adjustments: positive, none, or negative.

COURSE CALENDAR

Week	Dates	Focus	Main Topic	Sub-topic	Readings	Homeworks	Project	Discussion
1	24-Aug 26-Aug	Foundations of Accounting	Framework	Course Introduction	Ch. 1			
2	31-Aug 2-Sep		Accounting Cycle Part 1	Accounting information		Ch. 2	Connect 1 due	D1 due
3	7-Sep 9-Sep		Accounting Cycle Part 2	Business activities		Ch. 3	Connect 2 due	D2 due
4	14-Sep 16-Sep		Internal Controls and Review	Debits and Credits				D3 due
5	21-Sep 23-Sep		EXAM 1	Accrual Accounting Reporting Process		Ch. 4	Connect 3 due	Step 1 due
6	28-Sep 30-Sep	Operating Cycle	FSA Part 1	Internal Controls and review of week 1-4				D4 due
7	5-Oct 7-Oct		Receivables and Sales	Week 1- 4 Material		Ch. 12 Part A	Connect 4 due	D5 due
8	12-Oct 14-Oct		Inventory and Cost of Goods Sold	Comparison of Info		Ch. 5	Connect 5 due	D6 due
9	19-Oct 21-Oct		FSA Part 2	Accounts Receivable and Bad Debt		Ch. 6	Connect 6 due	D7 due
10	26-Oct 28-Oct		Fall Recess 10/14-10/16	Inventory Methods		Ch. 12 Part B		Step 2 due
11	2-Nov 4-Nov	Investing and Financing Cycle	Exam 2	Inventory Valuation				D8 due
12	9-Nov 11-Nov		Long-term Assets	Week 5- 8 Material		Ch. 7	Connect 7 due	D9 due
13	16-Nov 18-Nov		Current Liabilities	Review of 5- 8 Material		Ch. 8	Connect 8 due	D10 due
14	23-Nov 25-Nov		Long-term Liabilities	Acquisition, Depreciation and Intangibles		Ch. 9	Connect 9 due	D11 due
15	30-Nov 2-Dec		Stockholders' Equity	Bonds and Debt Analysis		Ch. 10	Connect 10 due	Step 3 due
16	7-Dec 10-Dec	Statement of Cash Flow	Interpreting and Communicating Data		Ch. 11	Connect 11 due	D12 due	
		Thanksgiving Holiday	Invested Capital				D13 due	
		FSA Part 3 and Summary	Earned Capital		Ch. 12 Part C	Connect 12 due	Step 4 due	
		Study Day	Preparation					
		FINAL EXAM (8-10 AM)	NO CLASS					

Changes to the syllabus. The faculty reserves the right to make changes to the course syllabus and course calendar. In the event that changes become necessary, students will be notified through Blackboard email and announcement.

Please note: The date/time of the Final Exam is determined by the University. For the date and time of the final for this class, consult the USC *Schedule of Classes* at www.usc.edu/soc. Select the corresponding semester to view and click on the “Final Examinations Schedule” link on the left side of the screen.

ADDITIONAL INFORMATION

Add/Drop Process

Adding the course: Most Marshall classes are open enrollment (R-clearance) through the Add deadline. If there is an open seat, you can add the class using Web Registration. If the class is full, you will need to continue checking Web Registration or the *Schedule of Classes* (classes.usc.edu) to see if a space becomes available. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once per week) may be dropped from the course. There are no formal wait lists for Marshall undergraduate courses, and professors cannot add students or increase the course capacity. If all sections of the course are full, you can add your name to an interest list by contacting the Office of Undergraduate Advising & Student Affairs; if new seats or sections are added, students on the interest list will be notified.

Students who add the course after the beginning of the semester will have **3 days** to contact the professor by email and request alternative assignments under an **Approved Exception** for work that has a deadline prior to the student joining the class. There will be no opportunity for alternative assignments or make-up work if the student does not contact the professor within the 3-day period. Furthermore, students are responsible for all work due after the date and time that they add the course.

Dropping the course: Students who do not attend the first two class sessions may be dropped from the course. The last day to add the class or withdraw without receiving a “W” (and receive a refund) is ***September, 10th 2021***. The last day to drop with a mark of a “W” (no refund) is *November 11, 2021*.

Excessive absences: If you a student has significant unexcused absences prior to *November 11, 2021* (the last day to withdraw from a course with a grade of “W”), I may ask you to withdraw from the class by that date.

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 paper to you, it is your responsibility to file it.

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

Academic Conduct:

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” 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, policy.usc.edu/scientific-misconduct.

Support Systems:

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 – 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
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
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 Campus Support and Intervention - (213) 821-4710

campussupport.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.

Students with Disabilities

The University of Southern California determines through the office of Disability Services and Programs if/that academic accommodations are necessary to support a student with a disability. It is the academic department and faculty members' responsibility to ensure academic accommodations are provided. It is the student's responsibility to submit accommodation requests in a timely manner as well as follow DSP's policies and procedures. DSP personnel are available for consultation should questions and more complicated accommodation needs arise.

Students must register with Disability Services and Programs (DSP) for each academic term that accommodations are desired. Guidelines for the DSP accommodation process can be found at www.usc.edu/disability

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.

For additional information, you may use any of the following

- USC Emergency UPC Phone – (213) 740-4321
- Download LiveSafe Mobile Safety App – <https://dps.usc.edu/services/safety-app/>
- Sign up for TrojansAlert – <https://member.everbridge.net/index/892807736725448#/log>

Appendix I

The six Student Learning Objectives developed by the Marshall School of Business for undergraduates, are shown below:

Marshall Undergraduate Program Goals

GOAL	MARSHALL PROGRAM LEARNING GOAL	BUAD280 COURSE OBJECTIVES THAT SUPPORT THIS GOAL
1	<p>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.</p> <p>Specifically, students will:</p> <p>1.1 Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas (not explicit for this course).</p> <p>1.2 Critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world.</p> <p>1.3 Be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.</p> <p>1.4 Demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies.</p>	1, 3-9
2	<p>Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21st century's evolving work and organizational structures.</p> <p>Specifically, students will:</p> <p>2.1 Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.</p> <p>2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.</p> <p>2.3 Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors).</p>	2, 6,7,9

Goal	Marshall Program Learning Goal	BUAD280 COURSE OBJECTIVES THAT SUPPORT THIS GOAL
3	<p>Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts. Specifically, students will:</p> <p>3.1 Identify and assess diverse personal and organizational communication goals and audience information needs.</p> <p>3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.</p> <p>3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts.</p>	1
4	<p>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society. Specifically, students will:</p> <p>4.1 Understand professional codes of conduct.</p> <p>4.2 Recognize ethical challenges in business situations and assess appropriate courses of action.</p>	3,8
5	<p>Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace. Specifically, students will:</p> <p>5.1 Understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.</p> <p>5.2 Understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world.</p>	3
6	<p>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises. Specifically, students will:</p> <p>6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.</p> <p>6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management.</p> <p>6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g., product, capital, commodity, factor and labor markets).</p> <p>6.1.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1, 7, 9

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

OB- JEC- TIVE 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.
OB- JEC- TIVE 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.
OB- JEC- TIVE 3	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
OB- JEC- TIVE 4	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
OB- JEC- TIVE 5	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
OB- JEC- TIVE 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.

While this course will focus primarily with Learning Objective #1 Technical Knowledge, it will also include other objectives:

- a) Research, Analysis and Critical Thinking (Objective # 2)
- b) Ethical Decision Making (Objective # 3)
- c) Communication (Objective # 4)

Appendix II

USC Leventhal School of Accounting Important Dates Fall 2021

First Day of Class	Monday, August 23
Accounting Orientation – ACCT-370 Lab time	Friday, August 27
Labor Day Holiday	Monday, September 6
Meet the Firms	TBD
Fall Recess	October 14-15
Last Class Meeting for Regular (001) and 442 sessions	Friday, December 3
Study Days	Saturday- Tuesday, Dec 4-7
Final Exams for Regular (001) and 442 sessions	Wednesday-Wednesday, Dec 8-15
Winter Recess	December 16-January 9

First-Half Session Dates (Session 431), August 23-October 15

First Day of Classes for first half ACCT courses	Monday, August 23
Last Day to Add or Drop first half ACCT courses w/out a "W"	Thursday, September 2
Last Day to Change from P/NP to Letter Grade	Thursday, September 16
Last Day to Drop first half ACCT courses with a "W"	Wednesday, October 6
Final Exams for first half ACCT courses	October 11-13

Second-Half Session Dates (Session 442), October 18- Dec. 15

First Day of Classes for second half ACCT courses	Monday, October 18
Last Day to Add or Drop second half ACCT courses w/out a "W"	Wednesday, October 27
Last Day to Change from P/NP to Letter Grade	Monday, November 8
Last Day to Drop ACCT courses with a "W"	Thursday, November 25

Regular Session Dates (Session 001), August 23- December 15

First Day of Classes	Monday, August 23
Last Day to Add or Drop w/out a "W"	Friday, September 10
Last Day to Change from P/NP to Letter Grade	Friday, October 8
Last Day to Drop with a "W"	Friday, November 12