

BUAD 305 – Abridged Accounting
Fall 2021 Course Syllabus

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Office Hours: To be posted on Blackboard (BB)

We expect to be on campus and conducting classes in person for Fall 2021 at the time this syllabus was drafted. The exceptions for online attendance are situations where students are certified by the appropriate USC office

- Medical exception certified through the USC Office of Student Accessibility Services.
- International students unable to enter US as a result of visa or other travel restrictions certified through the Marshall Office for International Programs.

See “Option 2” for details. Email me (BUAD 305 section time and # in subject line) by 8/20 to attend virtually.

| Sections | Day/Time | Room | Final Exam Dates |
|----------|----------------|---------|----------------------|
| • 14766R | MW 8-9:50 pm | ACC 236 | • W, 12/8, 8-10am |
| • 14770R | MW 10-11:50 pm | ACC 236 | • M, 12/13, 8-10am |
| • 14772R | MW 12-1:50 pm | ACC 236 | • F, 12/10, 11am-1pm |

Important Dates:

| | |
|--|---|
| First Day of Class | M 8/23 |
| Labor Day Holiday | M 9/6 – No Class |
| Email DSP/Conflict Notification* | W 9/8 DSP accommodation, exam or religious conflict. |
| Last Day to elect P/NP Grade Option | F 9/10 |
| Last Day- Drop with no “W” | F 9/10 Drop with no “W” on transcript (<i>See details at usc.edu</i>) |
| Exam DSP/Conflict Meeting Deadline* | F 9/17: DSP accommodations, Religious and Exam Conflicts |
| Technology Presentation Due# | F 10/1 |
| Last Day to Change from P/NP to Letter | F 10/8 |
| Exam #1 | W 10/13 |
| Fall Recess | Th, 10/14 – F, 10/15 |
| Last Day to Drop with a “W” | F 11/12 |
| Company Presentations Due# | F 11/19 |
| Exam #2 [Final] | See dates/times in table above. |

*Email Exam, religious conflicts or DSP accommodations notification to set up meeting by deadline. See explanation below.

Intermediate deadlines will be available when project instructions are distributed.

SYLLABUS DISCLOSURE HIGHLIGHTS

- **Course Communications: Professor/Student:** Blackboard (BB) is used extensively to communicate with the class. Configure your email to receive BB communications and check BB frequently. Contact me directly via email. **Email communications must include “BUAD 305” and your section time in the subject line.** I do not check voice mails.
- **Publisher “Connect” License** – you must purchase the correct edition of the text and along with access to McGraw Hill’s “Connect” online education systems. Some homework, quizzes, and portions of exams will be administered using “Connect”.
- **Consistent Attendance, Preparation, and Participation Are Key to Doing Well** - The nature of the material and structure of the course make it difficult to pass the course unless you attend regularly, come to class prepared, work through assignments and participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is structured to be participative, yes even online, with discussion and group work emphasized throughout the course. Timely attendance, participation and contributions are expected, tracked and impact your overall grade.
- **Group Work** - Team formation, team-based assignments, and other class components emphasize group work. We will make adjustments to accommodate time differences if students displaced by Covid related issues – See Option 2 for details.

- **You Are Responsible for ALL Information on Blackboard (BB)** – configure BB to access all BB information, emails and tools. Course information is communicated via BB. Primary postings are in the 'Content' folder including "Weekly Posting." "Weekly Postings" provide information about upcoming week's readings, assignments, quizzes, etc. Weekly Updates should be available by Friday for the upcoming week. BB also contains course resources and information including office hours, reading assignments, weekly topics, asynch videos, selected solutions,
- **Grading is Based On Relative Performance with a Target Overall 3.3 gpa** - Marshall policies provide a target mean GPA of 3.3. As a result, approximately half the class will fall above and half below this average. Your grade is based on your collective relative performance versus your peers on graded course assessments. Trying hard is important and but not enough. You must perform. I have limited discretion to adjust course grades up or down based on the overall performance of a given class, based on my experience and expectations with this and similar courses. USC policy allows you the option of taking this course Pass/No Pass. Please see USC communications for deadlines and specifics on this option.
- **The Course Involves Work Inside and Outside the Classroom.**
Learn to apply course principles and concepts to a variety of business situations. Adequate preparation involves analyzing scenarios or problems covered in class, studying at home, working through homework, cases, other assignments, quizzes, project and presentation development, etc. Team work is emphasized, encouraged and expected throughout the course. .
- **Course Materials Are Copyrighted and May Not Be Distributed** - All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent of the author. This includes posting to sites such as but not limited to Studypool, Chegg and Course Hero. Unauthorized posting or distribution without express written consent of the author violates copyright law and is a violation of USC policy.
- **Professional and Ethical Conduct are Expected** - Be courteous and respectful to your classmates, teacher and visitors to our classroom. Show up to class on time, prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are in this situation so we can make necessary accommodations. Academic integrity is taken seriously. Work must be the product of the individual or individuals named on the assignment. See SCampus for USC's academic integrity principles and sanctions for violating these principles.
- **DSP Accommodation, Exam and Religious Holiday Conflicts** - Notify me via email by 9/8 and meet with by 9/17 if you have DSP accommodation, have exam conflicts related to religious holiday or USC mandated activity. Your email should include your documentation. Meetings are required to develop appropriate accommodations for your specific situation.
- **We are Special!** - BUAD 305 sections vary from instructors to instructor. We will cover the same content but not necessarily in the same sequence or presentation and with some variation in depth. Quizzes, homework, projects and individual assignments, exams, etc will differ.
- **Get Help** – If you are struggling with course material. See me or my TAs during office hours. Please seek help if you or your fellow Trojans are in need. See available resources related to mental health, well-being and safety in the syllabus.

Course Description and Learning Objectives

This is an abridged introductory financial and managerial accounting course for undergraduate business majors and minors. The course builds and expands on the body of knowledge you have learned at your previous institution. The course is generally more conceptual in nature and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on problems and issues related to developing, reporting and disclosure of external financial accounting information. The second section focuses on management use of internal accounting information to plan, control, and make decisions using various analytical techniques and methods.

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

1. Demonstrate an understanding of the key principles, concepts and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)

2. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. (*Marshall Learning Goal 4.1*)
3. Explain how management, stakeholders and the business community use the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.2, 5.2*)
4. Analyze the cash impact of business transactions by 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. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing research bases assessments of public company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2*)
8. Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.4*)
9. Develop research, analytical, oral and written presentations skills by preparing research projects including analyzing and assessing business organizations, their financial statements, and their strategic decisions in the context of their operational and competitive environment and the impact on stakeholders. You will assess performance and make recommendations based on your analysis and research and communicate your findings in a collaborative environment. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.1, 2.3, 3.3, 6.2, 6.4*)
10. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.4*)

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

COURSE FORMAT, TEXT, BLACKBOARD AND OTHER REQUIREMENTS

Course Format:

Regular synchronous class sessions will be conducted in person. In most cases advanced reading is not required. You will be asked to view Asynch Videos for class preparation in limited situations. BB Zoom section includes the Asynch video link along with instruction. For more information about Zoom, go to Zoom Support Tutorials. Students should assure themselves they can access all online tools via Blackboard prior to the start of classes.

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

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

Wild/Shaw (2021). *Financial Accounting & Managerial Accounting*, 9th Ed. McGraw-Hill Education

- ISBN for Loose Leaf Text, Online text, and Connect license through USC Bookstore: 9781266572364
 - Directions on how to sign up for your section of Connect will be posted on BB
- Link for direct purchase from publisher of online text and register for the Connect license:
 - 8am - <https://connect.mheducation.com/class/d-ruben-buad-305-mw-8-am>
 - 10 am - <https://connect.mheducation.com/class/d-ruben-buad-305-mw-10am>
 - 12 noon - <https://connect.mheducation.com/class/d-ruben-buad-305-mw-12noon-1>

Note the above link allows you the option to purchase the loose leaf text for an additional charge.

You MUST purchase McGraw Hill’s online “Connect” resource system. Sign up for your appropriate section/time.

Required Access – Blackboard (BB)

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

- Content - Weekly Postings provide specific information about our upcoming week including course topics, assignments, assessments etc. Weekly postings should be available by Friday of the preceding week. Note that you should also check “Connect” for due dates on HwC assignments located there.
- Ongoing Info – contains course resources that are relevant for the entire semester including Connect Registration, Office Hours, Syllabus, powerpoints, and selected other resources.
- Zoom Section contains class recordings along with asynchronous videos and Option 2 content.

Prerequisites and Recommended Preparation

This course is exclusively for transfer students with two transferable “Principles of Accounting” introductory courses - one in financial accounting and one in managerial accounting from a two-year or four-year institution.

Have a calculator (besides your phone) available for in-class assignments. Consider developing your professional business awareness by reading a newspaper’s financial/business section or a business periodical such as the Wall Street Journal, Forbes, the Financial Times, the Economist. Most periodicals have discounted student rates.

GRADING POLICIES

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

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

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

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

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

Exams – Administered Using “Connect”/BB

Exams are composed of multiple-choice, short answers/essay questions, exercises, matching and problems. Exam coverage is based on material covered in class sessions, course assignments, asynch videos and class readings. There will be material covered in class sessions that is not in the text. This material is covered in class and asynch videos. I use course outlines and BB - Weekly Postings to indicate course coverage and related sources. Exam 1 and 2 are not cumulative.

The nature of class material does not lend itself to cramming as the topics steadily build on itself. The best way to do well on exams is to keep pace with the material. Use class lectures and discussions along with asynch videos, homework and quizzes to assess your understanding of the material. Preparing for exams involves dedication and ends only when you can: 1) identify the relevant issues in a given business situation; 2) analyze the data given relevant principles and techniques to solve problems and develop information to be used in a comprehensive answer; and 3) explain what you did using principles and techniques demonstrated in class. Consider the following steps for doing well on an exam: First, make sure you do the advanced preparation for each class session. Second, rework problems done in class and try working through additional problems to identify weakness and solidify your understanding. Third, get help in real time manner in areas where you do

not understand the material well. This can be done in the context of a study group, meeting with TAs or your professor during office hours. Exams will require you to perform all work (e.g., problem setup and analysis, solution generation, and answer presentation) on your own.

Exam dates/times are as follows:

| | Date | Time |
|--------------|----------------|------------------------|
| Exam 1 | October 13 - W | Regular class day/time |
| Exam 2/Final | | |
| • 8 Section | Dec. 8 - W | 8 – 10am |
| • 10 Section | Dec. 10 – F | 11am – 1pm |
| • 12 Section | Dec. 13 - M | 11am – 1pm |

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

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

DSP Exam Accommodation – Notification and Meeting: email me by 9/8 if you require DSP accommodation:

- Attach your DSP letter/documentation outlining your accommodation requirements
- Request a meeting by F – 9/17 with proposed alternative dates and blocks of time on Tu, Th and F.

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

Exam (Quiz) Conflicts – Notification and Meetings:

Follow the process and deadlines outlined for DSP Accommodation if you have a religious holiday or final exam conflict based on the University schedule. This includes email notification by 9/8 and scheduling a meeting by 9/18.

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

No Practice Exams Provided– Quizzes, homework, and SmartBook effectively serve as exam preparation.

Quizzes

Quizzes include multiple-choice questions, exercises, problems, short-answers and essays. Quizzes will be given using Connect and/or require BB submission and will occur on most weeks excluding Week 1 and 2. Preparing for quizzes is optimized by keeping up with the class material, reworking problems and scenarios discussed and review in class. No make-up quizzes will be given as the lowest quiz score will be dropped when generating the quiz component of the total score. (Exceptions will be made for religious holidays.) Quizzes may be announced or unannounced. As a general rule, quizzes will be posted on BB in Weekly Postings. Quizzes may include excel modeling of ratios.

Group Projects/Presentations

You are required to participate in the development and presentation of two group presentations:

- **Technology Project (5%)– Recording Due 10/1:** Research cutting edge technology with disruptive or significant business impact in the financial or accounting area. Requires 10-12 minute presentation including annotated powerpoint.

- **Company Presentation (12%)– Recording Due 11/19:** analyze and assess the performance of a company in the context of the industry and the competitive environment in which it operates. This will be a 18- 20 minute presentation.

These group projects integrate and expand course material covered while developing your research, analytical, and communication skills in a business and accounting context. We will incorporate course material along with external sources so that we consider what is driving business change, strategy and operations. You will receive detailed instructions on these projects in class along with required deliverables, parameters, expectations, deadlines, and grading criterion.

Groups will consist of 6 to 7 students. Each group member will prepare peer evaluations of fellow group members after projects/presentation are complete. These peer evaluations impact your grade in three ways. First, these evaluations are considered insight into team dynamics and individual team member contributions. They will inform me in assigning project/presentation participation scores. Second, participation credit is awarded for preparing the peer evaluation. Last, peer evaluation grades that indicate inadequate/expectations or exceptional contributions may result in an upward/downward adjustment to the grade group presentations grade.

Each group has the ability “divorce” a nonperforming member. Divorced students will be required to prepare their own project presentation. They will receive no peer evaluation credit automatically diminish their score based on the criterion above. Project/presentation instructions which will be posted to BB.

Homework, Class Discussion Assignments, SmartBook

There are two types of Graded Homework Assignments – in both cases, you are responsible for submitting by due dates:

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

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

- **“Class assignments”** are handed out in class and serve as a basis for class discussions. It is important you identify issues or areas of uncertainty when preparing these problems or cases for class discussion. These assignments serve as an important tool in developing a full appreciation and understanding integrated business and accounting issues covered in class. Your preparedness impacts your class participation points. Solutions are discussed in class and not posted.
- **“SmartBook” (SB)** are administered online using “Connect” and are optional – you do not have to do these assignments. These assignments are offered to help you test your understanding of course material and prepare for exams. SB assessments are similar to questions/problems you may find on Exams. While there are points associated with SB online to allow you to determine your accuracy, they are not factored into your course grade.
- **“Text Videos” (TVs)** for most chapters are administered online using “Connect”. These videos are optional – they are not required and do not impact your course grade. You may find them helpful in understanding course material.

CLASS PARTICIPATION/CONTRIBUTION

Class attendance and active participation are expected whether attending in person or online. See **Classroom policies** below. **Participation/Contribution points** are awarded based on timely participation during in class discussions including those in breakout sessions. Class lecture participation points receive twice the weight of breakout session discussion points in determining this portion of your grade. I begin tracking attendance and participation after our first week of class --- for every class session thereafter. I pass around a sign-in sheet which is used to track participation/contribution. It is your responsibility to sign in to class sessions -

Class participation/contributions points are also available for those attending the course online. Separate instructions will be provided if you are in this situation. Again, email me if you must attend online in accordance with “Option 2” below.

Participation/Contribution Points are awarded based on substantive contributions to the learning process. Examples include: asking questions in areas where you are confused, providing comments, attempting to answer questions, offering insights or analysis demonstrating preparation, the ability to listen and respond to others, and, most importantly,

contributing to the overall learning process. It is possible to say a great deal while contributing little or nothing to the learning process. Questions and comments should be cogent, relevant, on point. You are welcome to review the class participation sheet at the conclusion of class to verify appropriate credit. See Appendix on Participation for guidance on including if you are unable to attend class online because of time conflict.

I regularly call on a number of students in any given class session and make a conscious effort to create an open and inclusive environment with multiple opportunities to contribute to class discussions. I do not let a group of students dominate course discussions. Please see Option 2 for students attending class online/asynchronously.

Groups – you will often work through assignments in breakout groups. Initially, these groups will be randomly assigned. Please consider who you may want to work with as you meet group members during the first few weeks of class. Consider factors such as common professional interests, commitment to class, and availability. You will be allowed to choose your group members after the first few weeks of class. Groups are 6 to 7 students per group no exceptions and will work on group assignments including Projects. I will assign student ‘free agents’ to groups as needed.

Group/Team formation, team-based assignments, exams, office hours, and other components of the class will all be structured in an effort to accommodate time differences for students displaced by the Covid-19 crisis. More details about these components of the course will be provided for those students attending online/asynchronously. See Option 2.

INCOMPLETE “IN” grade can be assigned only if course work is not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing a semester that is otherwise substantially complete up to that point. The “emergency” is a serious situation beyond the student’s control. Prior to the end of the drop period, the student still has the option of dropping the class so INs are not considered. IN grades must be initiated by the student and agreed to by the instructor prior to the final examination. All work required to replace the IN with a final grade must be completed within one calendar year from the date the IN was assigned. If the student does not complete the work within the year, the IN will automatically be converted to a grade of F.

CLASS POLICIES

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 – see deadlines for submissions and related meetings above. Your instructor will provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.
3. Students experiencing illness should not attend class in person. Please inform the instructor as quickly as possible so appropriate accommodations can be put in place to make-up of missed class work and missed in-class participation.

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

| Class | Dates | | TOPIC | Chapter |
|-------|-------|------|--|-------------------|
| 1 | M | 8/23 | Class Introduction; Overview of Accounting Business Organizations | Ch. 1 Ch. 11.A |
| 2 | W | 8/25 | Business Organizations Theory - Accounting Elements: Assets, Liabilities, Equity | Ch. 11.B |
| 3 | M | 8/30 | Accounting Elements: Revenues, Expenses, Gains, Losses | |
| 4 | W | 9/1 | Acctg for Biz Transactions: Communicating with Users - Basis for Financial Statements | Ch. 1/ 2 |
| | M | 9/6 | Holiday – Labor Day | |
| 5 | W | 9/8 | Acctg for Biz Transactions: Journal Entries; Dr. Cr. | Ch. 2 |
| 6 | M | 9/13 | Acctg for Biz Transactions: Journal Entries & Adjustments | Ch. 2/3 |
| 7 | W | 9/15 | Acctg for Biz Transaction: Adjustments; Classified Bal. Sht | Ch. 3 |
| 8 | M | 9/20 | Acctg for Merchandise – Sales Activities | Ch. 4 |

| | | | | |
|----|---|-------|---|---------------|
| 9 | W | 9/22 | Acctg for Merchandise – Adjustments & Multi-Step I/S | Ch 4 |
| 10 | M | 9/27 | Inventory & CGS: Inventory Systems | Ch 5 |
| 11 | W | 9/29 | Inventory & CGS: Inventory Costing Methods | Ch 5 |
| | F | 10/1 | Technology Project Recording Due | |
| 12 | M | 10/4 | Plant Assets – Depreciation, Disposals, Sales and Exchanges | Ch 8 |
| 13 | W | 10/6 | Plant Assets – Intangibles | Ch 8 |
| 14 | M | 10/11 | Acctg. For Equity | Ch 11 |
| 15 | W | 10/13 | EXAM 1 | |
| | | | 10/14 – 10/15 Fall Recess | |
| 16 | M | 10/18 | Acctg for Receivables | Ch 7 |
| 17 | W | 10/20 | Intro to Managerial Accounting – Cost Concepts | Ch 7/14 |
| 18 | M | 10/25 | Job Order Costing– Raw Materials WIP & Finished Goods | Ch 14/15 |
| 19 | W | 10/27 | Job Order Costing – Overhead; Sched of CGMgft. | Ch 15 |
| 20 | M | 11/1 | Group Projects | |
| 21 | W | 11/3 | Cost Behavior; CVP Analysis | Ch. 18 |
| 22 | M | 11/8 | Cost Behavior; CVP Analysis/Relevant Costing | Ch. 18/23 |
| 23 | W | 11/10 | Relevant Costing/Responsibility Accounting | Ch. 23/22 |
| 24 | M | 11/15 | Time Value of Money/Capital Budgeting | App. B/Ch. 23 |
| 25 | W | 11/17 | Capital Budgeting/Long-Term Debt – Loans & Bonds | Ch. 23/10 |
| | F | 11/19 | Company Project Recording Due | |
| 26 | M | 11/22 | Capital Budgeting/Long-Term Debt – Loans & Bonds | Ch 10 |
| | | | HOLIDAY: 11/24 – 11/26 Thanksgiving Break | |
| 27 | M | 11/27 | Statement of Cash Flow | Ch. 12 |
| 28 | W | 11/23 | Statement of Cash Flows | Ch. 12 |
| | | | | |
| | W | 12/8 | EXAM 2 – 8 am Section from 8 to 10 am | |
| | F | 12/10 | EXAM 2 – 10 am Section from 11 am to 1 pm | |
| | M | 12/13 | EXAM 2 – 12 Noon Section from 11am to 1 pm | |
| | | | | |

OPTION 2 – ATTENDING CLASS ONLINE: Synchronously or Asynchronously

All students are expected to attend classes in person this semester. There are exceptions where students have been certified as not being able to attend class in person because of visa issues or medical reasons. Please email me as soon as possible if you are in this situation:

- Email should include BUAD 305 – Section Time and Sections #
- Provide information on the following:
 - Certification by appropriate USC or Marshall Office
 - Intent to attend the course:
 1. Synchronously --- attending regular class sessions via Zoom
 2. Asynchronously – attending classes online but unable to attend classes because you are located in an international time zone where you are not able to attend between 7am and 10pm local time.
 - Please provide country location

I will send you instructions on how you will engage with BUAD 305 under your particular circumstances.

TECHNOLOGY REQUIREMENTS – FOR ALL STUDENTS:

The following equipment and system requirements are recommended for successful course participation whether in person or online:

- Computer with webcam
- Earphones or headset
- Reliable (preferably high speed) Internet connection
- Current operating system for Windows or Mac
- Current browser - [Google Chrome, Firefox, Internet Explorer (not recommended), Safari (Mac)]

For technical support please see: USC Systems (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)

For assistance with your USC login or other USC systems, please USC ITS call (213) 740.5555 or email Consult@usc.edu. USC ITS are open Mon-Fri 9.30 a.m.-5 p.m. and weekends from 8 a.m.-5 p.m. (Pacific time).

USC Zoom Video Web Conferencing System

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

Marshall Systems (MyMarshall, Marshall Outlook email)

For assistance with Marshall systems call +1 (213) 740-3000 Mon-Fri 8 a.m.-6 p.m. (Pacific), email HelpDesk@marshall.usc.edu, or use our self-help service portal as shown below. The portal allows you to get immediate assistance by searching for the information you need. You can also use it to chat with a technician or input a request. To access the service portal, follow these steps:

- i. On a computer or mobile device, go to [MyMarshallHomePage](#) and click the "Help" link on the upper right.
- ii. Login using your Marshall user name and password. (If you don't know your Marshall login please follow the onscreen instructions pertaining to login issues)

If your computer does not have Microsoft word, Office 365 package is available free of charge and allows you to install Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and access up to 5 PCs or Macs and Office apps on other mobile devices including tablets. Office 365 includes unlimited cloud storage on OneDrive. Download Office 365 by logging into your student (University) email through a web browser, choose Settings (top right corner), and select software. Contact USC ITS if you have questions or need help with this software.

Note – you must have access Excel or the ability to convert to Excel files. Sorry, but no Pages or Numbers files.

Retention of Graded Coursework

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

Statement for Students with Disabilities

Students requesting test-related accommodations will need to share and discuss their DSP recommended accommodation letters with their faculty and/or appropriate departmental contact person via email by F – 2/5 or at least **two weeks** before the date the accommodations will be needed if documentation is not available by 3/5. Reasonable exceptions will be considered during the first three weeks of the semester as well as for temporary injuries and for students recently diagnosed. Please note that a reasonable period of time is still required for DSP to review documentation and to make a determination whether a requested accommodation will be appropriate.

The Office of Disability Services and Programs (www.usc.edu/disability) provides certification for students with disabilities and helps arrange the relevant accommodations. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester. A letter of verification for approved accommodations can be obtained from DSP. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. DSP is located in GFS (Grace Ford Salvatori Hall) 120 and is open 8:30 a.m.–5:00 p.m., M-F. The phone number for DSP is (213) 740-0776. Email: ability@usc.edu.

Statement on Academic Conduct and Support Systems

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while the recommended sanctions are located in Appendix A.

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall

Plagiarism – presenting someone else's ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in *SCampus* in Part B, Section 11, "Behavior Violating University Standards" <https://policy.usc.edu/scampus-part-b/>. Other forms of academic dishonesty are equally

unacceptable. See additional information in *SCampus* and university policies on scientific misconduct, <http://policy.usc.edu/scientific-misconduct>.

Support Systems:

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

Is available for students whose primary language is not English. The ALI sponsors courses and workshops specifically for international graduate students.

Counseling and Mental Health - (213) 740-9355 – 24/7 on call
studenthealth.usc.edu/counseling

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

National Suicide Prevention Lifeline - 1-800-273-8255 suicidepreventionlifeline.org

Provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

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

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

Office of Equity and Diversity (OED)- (213) 740-5086 | Title IX – (213) 821-8298 equity.usc.edu, or titleix.usc.edu

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants. The university prohibits discrimination or harassment based on the following protected characteristics: race, color, national origin, ancestry, religion, sex, gender, gender identity, gender expression, sexual orientation, age, physical disability, medical condition, mental disability, marital status, pregnancy, veteran status, genetic information, and any other characteristic which may be specified in applicable laws and governmental regulations. The university also prohibits sexual assault, non-consensual sexual contact, sexual misconduct, intimate partner violence, stalking, malicious dissuasion, retaliation, and violation of interim measures.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298

usc-advocate.symplicity.com/care_report

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office of Equity and Diversity | Title IX for appropriate investigation, supportive measures, and response.

USC Support and Advocacy - (213) 821-4710 uscsa.usc.edu

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

Diversity at USC - (213) 740-2101 diversity.usc.edu

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call dps.usc.edu, or emergency.usc.edu

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call dps.usc.edu

Non-emergency assistance or information.

Office of Disability Services and Programs - (213) 740-0776 dps.usc.edu, ability@usc.edu.

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. Any student requesting academic accommodations based on a disability is required to register with Disability Services and Programs (DSP) each semester to obtain a letter of verification for approved accommodations. Please be sure the letter is delivered to me as early in the semester as possible as described above.

A number of USC's schools provide support for students who need help with scholarly writing. Check with your advisor or program staff to find out more. Students whose primary language is not English should check with the American Language Institute (<http://dornsife.usc.edu/ali>), which sponsors courses and workshops specifically for international graduate students. The Office of Disability Services and Programs (http://sait.usc.edu/academicsupport/centerprograms/dsp/home_index.html) provides certification for students with disabilities and helps arrange the relevant accommodations.