



ACCT 410x – Foundations of Accounting (4.0 units)

Course Syllabus

Spring Semester 2022

Class Sections - 14003R, 14004R, 14006R,

Class Sessions - Monday & Wednesday 10am-11:50am; 12 pm-1:50 pm; 2 pm-3:50 pm

Professor: Zivia Wilson Sweeney, CPA

Office: ACC 109 (campus)

Office Phone: (213) 740-2705 (campus)

Email: wilsonsw@marshall.usc.edu

Office Hours 9-9:45 am MW and by appointment

Final Exam: 10am class-Monday May 9, 2022 8 am-10 am

Noon class-Friday May 6, 2022 11 am-1 pm

2pm class-Monday May 9, 2022 2 pm-4 pm

Course Description

This is an 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 accounting information useful for a variety of stakeholders on issues related to income, management analysis, cash flow, product costing, overhead application, budgeting and planning, and analyzing organizational performance for management decision making.

There are five functional areas of accounting: financial accounting, managerial accounting, taxation, systems and auditing. During the first half of the semester, this course will emphasize basic accounting theory and practices related to financial accounting that relates to external financial reporting. These practices include an analysis of records of original entry and their relationship to the general ledger, periodic adjustments, and financial statements.

The second half of the semester will shift to management accounting. Management accounting focuses on the internal use within a company of financial and non-financial information most effectively in making business decisions and achieving a firm's goals. This section of the course is designed to provide an understanding of how management thinks, the preparation of accounting data to help solve problems of various complexities, and how data is used to make decisions to facilitate the success of a business enterprise.

Learning Objectives

In this class, emphasis will be placed on the USC Leventhal School of Accounting learning goals as follows:

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

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.

Upon successful completion of Foundations of Accounting, the student will be able to:

1. Demonstrate an understanding of the key principles and assumptions used by accountants when providing information to management and other stakeholders. (Leventhal Learning Goal 1)
2. Demonstrate an understanding of Generally Accepted Accounting Principles (GAAP) and their impact on the conduct of management and business leaders (Leventhal Learning Goal 1)
3. Comprehend and read financial statements and reports (Leventhal Learning Goal 1)
4. Understand and explain the importance of accounting information systems in the business environment and communicate how accounting data can be applied in a variety of settings (Leventhal Learning Goal 6)
5. Analyze internal controls and understand the need for internal controls over financial reporting (Leventhal Learning Goal 3)
6. 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 and analyzing relevant financial statement information. (Leventhal Learning Goal 2.)
7. Understand the variety of ethical practices that companies adhere to and the importance of an organization's culture in adhering to moral business principals and maintaining trust, confidentiality and business integrity in the workplace. (Leventhal Learning Goal 3)
8. Strengthen analytical skills through differentiating facts, using and interpreting data, and employing sound reasoning. (Leventhal Learning Goal 2,)
9. Evaluate the general financial performance of an organization and the impact of management decisions on financial results. (Leventhal Learning Goal 2, 4)

10. Analyze and demonstrate how strategic planning and budgeting processes enhance an organization's ability to respond to economic changes by preparing elements of the master budget and a flexible budget. (Leventhal Learning Goal 2, 4)
11. Evaluate the general financial prospects of an organization and the impact of management decisions on operational results by analyzing a variety of operational information of a large public company. (Leventhal Learning Goal 1, 2, 5)

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 exams and 2) you may be asked to participate in class assignments on an ad hoc basis at the professor's discretion.

Required Materials

Kimmel, P.D., Weygandt, J.J., Kieso, D.E., (2019). *Accounting: Tools for Business Decision Making, 7th Ed.* New Jersey: John Wiley & Sons, Inc. (978-1-119-49479-9) **do not purchase the code for the textbook as it is not required.** Please rent or buy a used copy of this book online or from the bookstore. I encourage students to consider utilizing the e-versions of the textbook as it may be a cheaper alternative.

- ACCT 410 Course Reader Zivia Sweeney

The course reader was developed in plain English to explain the key concepts of the textbook and contains summary lecture notes as well as other material, which will not be covered in the textbook. All lectures will contain information included in the course reader. **Course readers are only available at the bookstore.**

NOTICE: All students are expected to have these materials by the end of the second week of class.

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. The Wall Street Journal can be purchased at a discounted student rate at www.wsjstudent.com.

Course Notes:

Distributed materials and other class information will be available through your Blackboard account. Blackboard will be the primary form of communication to students by your professor.

The following are the "golden rules" of the class.

- The only stupid or dumb question is the one that is not asked.
- Remember the most important golden rule: treat others as you would expect to be treated. Courtesy and respect in the classroom are not "suggestions", it is mandated.
- Professionalism will be expected at all times. Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. We will show respect for one another by exhibiting patience, courtesy, and professionalism in our exchanges. Appropriate language and restraint from verbal attacks upon

those whose perspectives differ from your own is a requirement. Courtesy and kindness are the norm for those who participate in my class. Talking or being disruptive during the lecture by students will not be tolerated. Students may be subject to being removed from the class session.

- You do not have to have Einstein credentials to understand accounting. All that is required is a willingness to learn and a basic understanding of math – addition, subtraction, multiplication, division, decimals, and percentages. Calculus is not required.
- All students start with an “A” in this class. Whether they keep this grade is up to the individual.
- We are all in this together. No one should feel isolated. Please do not hesitate to contact your professor if you need assistance. Help cannot be provided if students do not speak up about their specific issue. Student confidentiality will be respected.
- It is ok and acceptable to have fun and enjoy accounting.

Contact with the IA's/TA's:

My TA/IAs all have important insights to help students through the course. TA/IAs are provided as a courtesy to students. Students are required to treat IAs/TAs with respect and professionalism at all times during the course. Inappropriate or unprofessional conduct towards the IAs/TAs will have a negative impact on a student's Golden P and/or Professor Points. **I reserve the right to negative both Golden P and Professor points for inappropriate behavior towards my IAs/TAs or me.**

GLOBAL GRADING STANDARDS

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For students' convenience, and to prevent misunderstanding, these additional standards are summarized below.

The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The grade of F is awarded for failing work at the end of the semester. The assignment of minuses and pluses when earned is required.

Prior to the 12th week, the student still has the option of dropping the class.

The grade of “W” is allowed only if a student withdraws after the third week but before the end of the twelfth week of 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 12th week of the semester (or the twelfth week equivalent for courses scheduled for less than 15 weeks) that prevents the student from completing the semester.

The grade of W (Withdraw) is assigned if the student officially withdraws after Friday November 12th. No withdrawals will be permitted after fall semester classes end December 3rd except by student petition to the University's Committee on Academic Policies and Procedures.

USC allows students to select the Audit grade option for any course up until the 20 percent mark of the session in which the course is offered. A course taken for audit (V) will be assessed at the current tuition rate. A course taken for audit (V) will not receive credit and will not appear on the USC transcript or grade report. Under no circumstances will the University allow a change

in the registration status of a course from letter grade or credit to audit (V) or vice versa after the grade option deadline.

The grade of IN (Incomplete, i.e., work not completed because of documented illness or some other emergency occurring after the twelfth week of the semester) is reserved for those highly unusual cases where, due to circumstances judged fit by the Dean of the Leventhal School of Accounting, the student is unable to complete a specified single item of the course requirements by the time final grades are submitted.

IN grades can be removed only by the student completing the missing requirements of the course to the satisfaction of the instructor.

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.

A student may remove the IN only by completing the work not finished as a result of illness or emergency. It is not possible to remove an incomplete by re-registering for the course. Previously graded work may not be repeated for credit.

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.

Grading Policies

Your performance in ACCT 410 will be evaluated based on graded assignments, individual participation and examinations as shown below:

Team assignments and other graded course elements	250 points
Super Quiz	100 points
Midterm examinations (200 points each).	400 points
<u>Final examination</u>	<u>250 points</u>
Total available	1,000 points

Your grade in this class will be determined primarily by your relative performance on exams, homework, and team projects. After each student’s weighted total points are determined for the semester, letter grades will be assigned on a curve according to Marshall School of Business (grading guidelines).

Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. Historically, the average grade for this class is about a 3.3 (i.e., a “B”). Two items are considered when assigning final grades:

- Student score for each of the items above/your overall score/points for the course.
- Student ranking among all students in the course(s) taught by your instructor during the current semester.

Although final grades will be assigned by class, your total points will be reviewed in light of all students to ensure fairness.

Team assignments and other graded course elements. Graded assignments involve technical skills, critical thinking/analysis and reasoning abilities. Therefore, grading includes both objective and subjective components.

These elements are varied, but in total account for 250 course points.

The 250 points are distributed as follows:

Team Assignments	
SEC Analysis	160 points
Peer Evaluation	10 points
Ethics Paper	40 points
Total Team Assignments	<u>210 points</u>
Homework check	10 points
Microsoft software workshops	10 points
<u>Other course elements (professor points)</u>	<u>20 points</u>
Total	<u>250 points</u>

Team assignments: This semester there will be three graded team assignments, super quiz, an ethics paper and SEC analysis project. The SEC analysis assignment will involve preparation of a lengthy written report and in class presentation. Your instructor will provide specific, detailed requirements for this assignment.

Peer evaluations: Employers value students with an ability to work positively within a team environment. To encourage you to consciously work on enhancing your teamwork abilities, this course includes a peer evaluation of your contributions to the SEC Analysis and ethics paper by all other team members and the awarding of points for team participation. A peer evaluation will be solicited asking each team member to evaluate the contribution of other team members. Specific details will be provided as appropriate prior to the submission of the second team assignment. Note: I will take under advisement the recommended point allocations by teams. As the professor, I will ultimately determine and assign these points.

Homework: One homework check will be performed and graded during the semester. This homework check is worth 10 points.

Microsoft workshops: Students are required to attend two software-training workshops. Each workshop is worth 5 points. Your instructor will provide more details.

Professor points:

Professor awarded points must be earned and are not automatically given to any student. To earn these points, a student must:

- Regularly attend class,
- Participate in class discussions,
- Attend office hours as needed,
- Attend tutoring sessions with TAs when required,
- Act professionally at all times in class and when interacting with the professor, peers,
- TAs, and professional guests in class and
- Behave in accordance with the USC student code of conduct.

Class participation credit: Golden Protégé points (Golden Ps) will be awarded and/or earned by students throughout the semester. Golden Ps are earned in increments of 5 points each. The maximum number that can be earned by students is 50 points. There are no extra credit opportunities.

As your professor, I reserve the right to negate Golden P awards for violations of student code of conduct, violation of rules specified in the syllabus, and failure to appropriately participate with your teams.

Teamwork: You are expected to work with you team. As is the case in the real world, you do not get to choose coworkers. Team disputes are expected be resolved internally. However, students who fail to fully participate with their assigned teams may be requested by their team to be removed from a team for failure to participate. If the professor grants this request, the student will have to do the elements of the team assignment under the following circumstances.

- The SEC project and/or ethics paper will have to be done individually on a company of the professor's choosing by the posted deadline for half credit
- The student removed from his or her team will lose the following points:
 - ✓ 15 points forfeited for team participation
 - ✓ 20 professor points
 - ✓ Golden Ps: All Golden P awarded points as they are awarded at the discretion of the professor.

Grading and Assignment Detail

Exams

All exams may be administered through Blackboard. Your instructor will provide further guidance prior to each exam.

- For those exams administered through Blackboard, it is the student's responsibility to ensure they have strong internet connection and follow the instructions given by the Professor carefully. Unless there is an issue with Blackboard confirmed by Blackboard personnel that prohibits students from taking the exam, students will not be allowed back in to fix their test due to user error.

For the majority of students, the final exam will determine the grade received in the course.

Super Quiz, Midterm and Final Examinations-These examinations account for an estimated 75% of the course points. The primary content of these exams is from the course reader, textbook problems, and lectures. The exams will be a mix of true/false, multiple choice, problems, and fill-in components (no word bank). Details about the format will be announced in class near each exam date.

Because of my commitment to providing you with adequate feedback, you should not expect instantaneous update of your class grade after each mid-term exam. Grades on your midterm and final exam should be available after completion on Blackboard. After this time, grades on tests become final. Exams will not be available for review but students will know the problems they did not get correct. All grades are final once given.

The final exam will be cumulative covering materials discussed throughout the semester. Should you have any questions about your final exam grade, request an appointment with your instructor to review your exam in the **first month of the following semester.**

The exam dates for this fall are as follows:

Super Quiz	Monday	February 7, 2022	
Midterm 1	Monday	March 7, 2022	
Midterm 2	Monday	April 4, 2022	

Final Exam	<u>10:00 AM</u> Monday, May 9 8-10 am	<u>NOON</u> Friday, May 6 11 am-1 pm	<u>2 PM</u> Monday, May 9 2-4 pm
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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 reworking 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.

Makeup Exams

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 or other valid circumstance and a student 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.

All students must take the final exam at the scheduled time unless an incomplete contract has previously been approved according to Leventhal School of Accounting guidelines. A conflict with your personal family plans or travel plans is not sufficient reason for an incomplete or a request to take an exam at another time.

Religious Observance Conflicts

When an examination is scheduled at a time that conflicts with a student's observance of a holy day, it is important that students notify the professor as soon as possible so an alternate examination date and time can be determined to accommodate a request to be excused. A student must discuss a final examination conflict with the professor **no later than two weeks prior to the scheduled examination date** to arrange an acceptable alternate examination date and time.

Questions should be directed to the Office of Religious Life (213)740-6110 or vasoni@usc.edu, Dean of Religious Life) for guidance.

Other Assignments

After each graded assignment is returned, you will have one week to challenge your grade in writing. After this time, grades become final.

In-class Exercises

Throughout the semester, exercises will be reviewed to provide students with examples that enhance understanding of course topics. The solutions will be posted on Blackboard as well.

Late Assignments and Missed Deadlines

Assignments must be turned in on the due date/time electronically via Blackboard. An assignment is considered turned in late even if by only a few minutes. In the real business world, management and executives will not tolerate the late submission of projects or the missing of key deadlines. I reserve the right

not to accept late assignments. Assignments submitted late and/or the missing of class deadlines are subject to a point penalty up to 50% of the value of the assignment, if it is accepted.

Make sure you save your assignment submission in Word, or Excel. Should your Internet break down on the due date, notify your instructor as soon as possible and submit when your service is restored. Even if your internet is down, in most cases, you can use your phone/data to send an explanation via email to your instructor. Late or not, however, you must complete all required assignments to pass this course.

ADDITIONAL INFORMATION

Add/Drop Process

Students may drop via Web Registration at any time prior to Friday, April 8th. Please note that if you drop after January 28th your transcripts will show a W for the class. Students may add the class as space becomes available via Web Registration through Friday, January 28th.

Dates to Remember:

Last day to add classes or drop without a "W" Friday, January 28th
Last day to drop with "W" Friday, April 8th

Retention of Graded Coursework

Graded work 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.

Changes to the Syllabus

Please note that I reserve the right to make changes to this syllabus at any time during the semester if in my opinion circumstances warrant modifications. All such changes will be communicated to students on a timely basis.

Other Academic Standards

1. No unregistered students are permitted to attend accounting classes regularly.
2. The ability of students to write clearly and concisely is a prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in this course.

Collaboration policy (for non-quiz/exam assignments).

Students are permitted and encouraged to discuss with others their ideas for completing assignments; 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.

Copyright and No Recording Notice

Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites due to copyright infringement regulations. Exceptions are made for students who have made prior arrangements with DSP and me. I reserve all rights, including copyright, to my lectures, course syllabi and related materials, including summaries, Power Points, prior exams, answer keys, and all

supplementary course materials available to the students enrolled in my class whether posted on Blackboard or otherwise.

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.

Statement for Students with Disabilities

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/note takers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs.

USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential. If you have a disability that may affect 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. Letters must be received by me two weeks prior to any exam for a student to receive accommodations. 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.

Technology Policy

Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices, other than the one being used for class activities, (cell phones, iPads, laptops, etc.) must be completely turned off during class time. 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.

Technology Requirements

Both recorded online lectures and links to live Zoom class meetings will be provided in Blackboard. Therefore, you must have access to the Internet to view/hear lectures. No special software is required.

The lecture presentations, links to articles, assignments, quizzes, and rubrics are located on Blackboard. To participate in learning activities and complete assignments, you will need:

- Access to a working computer that has a current operating system with updates installed, plus speakers or headphones to hear lecture presentations.
- Reliable Internet access and a USC email account.
- A current Internet browser that is compatible with Blackboard (Google Chrome is the recommended browser for Blackboard).
- A working video camera with microphone for use on Zoom.

- Microsoft Word as your word processing program; and
- Reliable data storage for your work, such as a USB drive or Office365 OneDrive cloud storage.

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

It is strongly suggested that, during Zoom class sessions, students have a professional virtual background. If your computer does not permit this, consider moving your computer to an area where you will have a wall or screen directly behind you. Other options are purchasing any standing screen or a frame and hanging green screen fabric.

Minimal Technical Skills Needed

Minimal technical skills are needed in this course. Most course work will be completed and submitted in Blackboard. Therefore, you must have consistent and reliable access to a computer and the Internet. The minimal technical skills you have include the ability to:

- Organize and save electronic files.
- Use USC email and attached files.
- Check email and Blackboard daily.
- Download and upload documents.
- Locate information with a browser; and
- Use Blackboard.
- Use Zoom with a working video camera (if required)

Synchronous Sessions (Zoom sessions)

In order to earn full participation points, students must actively participate in all synchronous sessions via computer or laptop, with a webcam and headset/speakers. You are expected to be in a location with a reliable internet connection and without distractions. You need to be able to fully engage at all times. Students are expected to be visually present and to ask thought-provoking questions, offer relevant comments, and answer questions from faculty in a clear and concise manner.

As outlined in the student handbook, there are specific expectations of a student attending class online. When attending, present and act appropriate as if you were in a physical classroom.

Please do:

- Attend class from a quiet area, free of distractions.
- Dress respectfully. Video conference business meetings are and will be the norm, so practice your professional telepresence.
- If you use a virtual background, please keep it respectfully professional
- Display both your first and last name during video conferencing and Synchronous class meetings.
- Respectfully minimize distractions by muting and or turning video off when moving around
- Engage in appropriate tone and language with instructors or classmates
- Disagree respectfully
- Respectfully pay attention to classmates

Please do not:

- Engage in a simultaneous activity (e.g., using a telephone, reading a book, knitting)
- Interact with persons who are not part of the class
- Leave frequently or not be on camera for extended periods of time
- Have other persons or pets in view of the camera
- Behave in an overtly inattentive manner (looking distracted, not participating)

USC Statement on Academic Conduct and Support Systems

Academic Conduct:

Students are expected to make themselves aware of and abide by the University community's standards of behavior as articulated in the [Student Conduct Code](#).

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/Leventhal community and can lead to dismissal.

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.

Discrimination, sexual assault and harassment are not tolerated by the university. You are encouraged to report any incidents to the Office of Equity and Diversity (<http://equity.usc.edu/>) or to the Department of Public Safety (<http://capsnet.usc.edu/department/department-public-safety/online-forms/contact-us>). This is important for the safety whole USC community. Another member of the university community – such as a friend, classmate, advisor, or faculty member – can help initiate the report, or can initiate the report on behalf of another person. The Center for Women and Men (<http://www.usc.edu/student-affairs/cwm/>) provides 24/7 confidential support, and the sexual assault resource center webpage (sarc@usc.edu) describes reporting options and other resources.

Support Systems:

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.

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

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

National Suicide Prevention Lifeline - 1 (800) 273-8255 – 24/7 on call
suicidepreventionlifeline.org

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

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

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

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

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298
https://usc-advocate.symphlicity.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 Student Accessibility Services - (213) 740-0776
osas.usc.edu

Support and accommodations for students with disabilities. Services include assistance in providing readers/notetakers/interpreters, special accommodations for test taking needs, assistance with architectural barriers, assistive technology, and support for individual needs. USC is committed to making reasonable accommodations to assist individuals with disabilities in reaching their academic potential.

USC Campus Support and Intervention - (213) 821-4710
<https://uscsa.usc.edu/>

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

Diversity at USC - (213) 740-2101
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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.

CLASS ASSIGNMENTS

DATE		TOPIC		CHAPTER TITLE	KEY SUB-TOPICS	TESTS, ETC	HOMEWORK	INCLASS	
1	MON	10-Jan	CLASS OVERVIEW; INTRODUCTIONS						
2	WED	12-Jan	General Overview; Partnerships; Corporations; SOLE PROPRIETORSHIP FINANCIAL VERSUS MANAGEMENT ACCOUNTING	CHAPTER 1 CHAPTER 2 CRS 4, 29	INTRODUCTION TO FINANCIAL STATEMENTS; A FURTHER LOOK AT FINANCIAL STATEMENTS	General Overview; Partnerships; Corporations; SOLE PROPRIETORSHIP STAKEHOLDER CONCEPT; F/S USERS;	KEY TERMS BE1-5, 8 DO IT!1-3a, E1-10	BE 1-3, 4, 6, 7, 10	
3	MON	17-Jan	MARTIN LUTHER KING HOLIDAY						
4	WED	19-Jan	General Overview	CHAPTER 2 CHAPTER 3 CRS 9, 10, 25	A FURTHER LOOK AT FINANCIAL STATEMENTS; THE ACCTG INFO SYSTEM;	GAAP-IFRS, ACS; FINANCIAL SYSTEMS; GENERAL LEDGER, CHART OF ACCOUNTS; TRIAL BALANCE; TIE IN TO FINANCIAL STMTS;	OPTICAL ILLUSION TEST	KEY TERMS CHAPTERS 1 & 2 E2-1, 8, 12 13, P2-3A	BE2-1, 4, 5 DO IT 2.1B
5	MON	24-Jan	General Overview	CHAPTER 2 CHAPTER 3 CRS 1, 2, 3, 9, 10, 24	THE ACCTG INFO SYSTEM; A FURTHER LOOK AT FINANCIAL STATEMENTS	FINANCIAL SYSTEMS; GENERAL LEDGER, CHART OF ACCOUNTS; TRIAL BALANCE; JOURNAL ENTRIES; TIE IN TO FINANCIAL	REGULATORY AGENCIES SPECIALIZED INDUSTRIES AUDITS	KEY TERMS CHAPTER 3 BE3-14, E3-1, P3-5A	BE3-4, 6, 7, 12, 13
6	WED	26-Jan	General Overview	CHAPTER 4 CHAPTER 12 CRS 8, 10, 11, 12, 13	ACCRUAL ACCOUNTING CONCEPTS STATEMENT OF CASH FLOWS;	CASH VS ACCRUAL METHODS; CLASSIFIED VS MULTIPLE STEP FINANCIAL STATEMENTS; ADJ JOURNAL ENTRIES	TEAMS ASSIGNED TEAM COMPANIES FINALIZED	KEY TERMS E4-6, P4-2A	BE4-5, 6, 8, 10, 18
7	MON	31-Jan	General Overview	CHAPTER 4 CHAPTER 12 CHAPTER 13 CRS 5, 6, 13, 14	STATEMENT OF CASH FLOWS; FINANCIAL ANALYSIS THE BIG PICTURE	RATIO ANALYSIS; FINANCIAL STMT ANALYSIS; DIRECT AND INDIRECT CASHFLOW METHODS	NON-GAAP RATIOS	KEY TERMS P12-7A	BE 12-1, 2, E12-7 BE13-4, 5, 8, 13
8	WED	2-Feb	INVESTMENTS MANUFACTURER VERSUS MERCHANDISER FINANCIAL STATEMENTS	CHAPTER 5 APPENDIX H CRS 13, 17	MERCHANDISING OPERATIONS & THE MULTI-STEP INCOME STATEMENT; REPORTING & ANALYZING INVESTMENTS	REVENUE RECOGNITION CONTRACTS INVESTMENTS			
9	MON	7-Feb	MANUFACTURER VERSUS MERCHANDISER FINANCIAL STATEMENTS BUSINESS LAW TUTORIAL	CHAPTER 5 APPENDIX H CRS 15, 17, 23, 30	MERCHANDISING OPERATIONS & THE MULTI-STEP INCOME STATEMENT; REPORTING & ANALYZING INVESTMENTS	BUSINESS LAW TUTORIAL	TEAM SUPER QUIZ DUE TEAM COMPANIES FINALIZED	KEY TERMS E5-2, 4, 8, 9 PH-5	BE5-4, 6, 10, BEH-1, 2, 3, 4
10	WED	9-Feb	In-Class Firm Day						

11	MON	14-Feb	CASH INTERNAL CONTROLS INVESTMENTS ACCOUNTS RECEIVABLE	CHAPTER 7 CHAPTER 8 CRS 15, 16, 28	FRAUD, INTERNAL CONTROLS, & CASH; REPORTING & ANALYZING RECEIVABLES	UNEARNED REVENUE	FRAUD IQ TEST DUE	KEY TERMS BE7-3, 4, P P7-3A, P7-4A	BE7-16 E7-8	
12	WED	16-Feb	ACCOUNTS RECEIVABLE	CHAPTER 8 CRS 15	REPORTING & ANALYZING RECEIVABLES	REVENUE RECOGNITION CONTRACTS		KEY TERMS E8-5, 7, 16 P8-2A	BE8-1, 2, 3, 11,	
13	MON	21-Feb	PRESIDENT'S DAY HOLIDAY							
14	WED	23-Feb	PROPERTY, PLANT, & EQUIPMENT	CHAPTER 9 CRS 19	REPORTING & ANALYZING LONG- LIVED ASSETS	DEPRECIATION METHODS		KEY TERMS E9-2 P9-1A, 2A, 6A, 7A	BE9-1, 2, 8, 9 PROF. PROBS.	
15	MON	28-Feb	PROPERTY, PLANT, & EQUIPMENT	CHAPTER 9 APPENDIX G CRS 7, 19, 20,	REPORTING & ANALYZING LONG- LIVED ASSETS; TIME VALUE OF MONEY	INTANGIBLES PRESENT VALUES	ETHICS PAPER DUE GUEST SPEAKER SHAREHOLDER ACTIVISM	KEY TERMS E10-1, 6, 9, 12, 16	BE9-1, 2, 8, 9 PROF. PROBS. GBE-8, 12	
16	WED	2-Mar	LIABILITIES	CHAPTER 10 CRS 21	REPORTING & ANALYZING LIABILITIES; TIME VALUE OF MONEY	LEASES BONDS PRESENT VALUES		KEY TERMS P10-1A GE14, 16, 23	BE 10-2, 8, 9, 10, 14	
17	MON	7-Mar	MIDTERM 1							
18	WED	9-Mar	LIABILITIES EQUITY	CHAPTER 10 CHAPTER 11 CRS 21, 22, 23	REPORTING & ANALYZING LIABILITIES; REPORTING & ANALYZING STOCKHOLDER'S EQUITY	CORPORATION OVERVIEW INCORPORATION, ARTICLES, BYLAWS		KEY TERMS P11-1A	BE11-2, 4, 5,6	
19	MON/WED		SPRING BREAK MARCH 13-20							
20	MON	21-Mar	EQUITY	CHAPTER 11 CHAPTER 6 CRS 18, 22,	REPORTING & ANALYZING STOCKHOLDER'S EQUITY; REPORTING & ANALYZING INVENTORY;			KEY TERMS P11-2A	BE11-10, 12, 13,	
21	WED	23-Mar	INVENTORY; COST VOLUME PROFIT ANALYSIS; JOB ORDER COSTING	CHAPTER 6 CHAPTER 14 CHAPTER 15 CRS 29, 30, 31, 32, 35, 37, 38	REPORTING & ANALYZING INVENTORY; MANAGERIAL ACCOUNTING JOB ORDER COSTING	COGM, PREDETERMINED RATES, JOURNAL ENTRIES		KEY TERMS E6-4, 8, 9, 17 E14-4, 8 P14-1A E15-12,	BE6-4, 6, 9, 10 BE 14-1,3, 4, 5, 7 DO IT! 14-2,3 BE15-6, E15-5,	
22	MON	28-Mar	INVENTORY; COST VOLUME PROFIT ANALYSIS; JOB ORDER COSTING	CHAPTER 6 CHAPTER 14 CHAPTER 15 CRS 29, 30, 31, 32, 35, 37, 39	REPORTING & ANALYZING INVENTORY; COST VOLUME PROFIT ANALYSIS; JOB ORDER COSTING			KEY TERMS E6-2, 4, 7, P6- 5A E14-4, 8 P14-1A BE15-6, E15-5, E15-12,	BE6- 1,2,4, 7	
23	WED	30-Mar	COST VOLUME PROFIT ANALYSIS STRATEGIC PLANNING AND BUDGETING	CHAPTER 18 CRS 33, 39	COST VOLUME PROFIT	BUDGETING PROCESS BALANCED SCORECARD	SEC TEAM PAPER DUE	P18-6A	E18-10	

24	MON	4-Apr	MIDTERM 2						
25	WED	6-Apr	ETHICS PANEL						
26	MON	11-Apr	BUDGETARY PLANNING BALANCED SCORECARD	CHAPTER 22 CRS, 40, 41	BUDGETARY PLANNING	SWOT ANALYSIS		KEY TERMS E22-18, E22-19, P22-1A	BE22-2, 3, 4, 5, 6, 7, 9, 10
27	WED	13-Apr	BUDGETARY PLANNING BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING STANDARD COSTS	CHAPTER 22 CHAPTER 23 CHAPTER 24 CRS 42, 43	BUDGETARY PLANNING; BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING STANDARD COSTS	BUDGETS AND FLEXIBLE BUDGET ANALYSIS		KEY TERMS E23-4, 8, 9, 20 P23-1A	BE22-2, 3, 4, 5, 6, 7, 9, 10 BE23-1, 2, 3, 4, E 23-2, 3
28	MON	18-Apr	BUDGETARY PLANNING BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING STANDARD COSTS	CHAPTER 22 CHAPTER 23 CHAPTER 24 CRS 42, 43	BUDGETARY PLANNING; BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING	BUDGETS AND FLEXIBLE BUDGET ANALYSIS	HOMEWORK CHECK	KEY TERMS E23-4, 8, 9, 20 P23-1A	BE22-2, 3, 4, 5, 6, 7, 9, 10 BE23-1, 2, 3, 4, E 23-2, 3
29	WED	20-Apr	BUDGETARY PLANNING BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING STANDARD COSTS	CHAPTER 22 CHAPTER 23 CHAPTER 24 CRS 42, 43	BUDGETARY PLANNING; BUDGETARY CONTROL AND RESPONSIBILITY ACCOUNTING STANDARD COSTS	BUDGETS AND FLEXIBLE BUDGET ANALYSIS	ACCOUNTING ESSAY DUE	KEY TERMS E23-4, 8, 9, 20 P23-1A	BE22-2, 3, 4, 5, 6, 7, 9, 10 BE23-1, 2, 3, 4, E 23-2, 3
30	MON	25-Apr	STANDARD COSTS	CHAPTER 24 CRS 44	STANDARD COSTS				PROFESSOR PROBLEMS
31	WED	27-Apr			STANDARD COSTS	LAST DAY OF CLASS	FINAL REVIEW LAST DAY OF CLASS		
32	Various	Various	FINAL EXAM SCHEDULES	10 AM Monday, May 9 8-10 a.m.	NOON Friday, May 6 11 a.m.-1 p.m.	2 PM Monday, May 9 2-4 p.m.			

KEY DATES

Jan. 10	Spring semester classes begin for Session 001
Jan. 10-14	Late registration and change of program for Session 001
Jan. 17	Martin Luther King Day, university holiday
Jan. 28	Last day to register and add classes for Session 001
Jan. 28	Last day to drop a class without a mark of “W,” except for Monday-only classes, and receive a refund for Session 001
Jan. 28	Last day to change enrollment option to Pass/No Pass or Audit for Session 001
Jan. 28	Deadline for purchasing or showing proof of health insurance
Jan. 28	Last day to purchase or waive tuition refund insurance
Feb. 1	Last day to add/drop a Monday-only class without a mark of “W” and receive a refund or change to Audit for Session 001
Feb. 21	Presidents’ Day, university holiday
Feb. 25	Last day to drop a course without a mark of “W” on the transcript Mark of “W” will still appear on student record and STARS report and tuition charges still apply. *Please drop any course by the end of week three for session 001 (or the 20 percent mark of the session in which the course is offered) to avoid tuition charges.
Feb. 25	Last day to change a Pass/No Pass to a letter grade for Session 001.
March 13-20	Spring recess
April 8	Last day to drop a class with a mark of “W” for Session 001
April 29	Spring semester classes end
April 30-May 3	Study days
May 4-11	Final examinations
May 12	Spring semester ends
May 13	Commencement