

**University of Southern California**  
**Syllabus Spring 2022 (Simitian)**  
**Accounting 470 Advanced External Financial Reporting Issues**

Faculty: Rich Simitian  
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Units 4.0  
Session Dates January 10, 2022 through April 29, 2022  
Final Examination May 9th, 2022 (11:00 a.m. – 1 p.m.)

**Class Section for ACCT 470**

<b><u>Section</u></b>	<b><u>Meeting Days</u></b>	<b><u>Scheduled Class Meeting Time</u></b>	<b><u>Room</u></b>
14117R	Monday & Wednesday	8:00 am – 9:50 am	ACC 201

**Office Hours**

I enjoy meeting with and assisting students. Office hours are one of the things that I most enjoy about serving as a professor. I hope to meet with all of you. I will do my best to be available to all of my students as my time allows and your schedule permits.

**My in-person office hours will be held in Room 214 on the second floor of the Leventhal Building**

- Monday 10:00 am - 11:15 am in person office hours
- Wednesday 10:00 am - 11:15 am in person office hours

For in person meetings, my preference is that you make an appointment to avoid waiting; however, you are welcome to drop in but I will defer to students who have appointments. Students may also contact me to set up appointments for meetings at times other than the scheduled Office Hour times. **If the times listed above conflict with your other classes or other commitments, please contact me and we will find a mutually convenient time for a Zoom meeting. My personal Zoom link can be found on Blackboard for all individual meetings.**

**Course Description**

Developing capabilities to identify, articulate, and resolve current external financial reporting challenges and issues, concentrating on operating, financing, and investing activities of business enterprises. External financial reporting refers to financial accounting information included within an organization's external financial reports such as SEC Form 10-K.

**Course Learning Objectives**

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

- Develop capabilities to identify and articulate current external financial reporting challenges and issues, concentrating on operating, financing, and investing activities of primarily business enterprises, by solving problems and analyzing transactions.
- Be able to use accounting information, including the underlying professional standards required to prepare and report this information by using the FASB Codification ("ASC") and other

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authoritative sources (SEC), to analyze, guide and support a position taken on complex accounting matters.

- Analyze accounting information from the perspective of its various users (stakeholders) such as equity investors, creditors, company management and auditors, by preparing written and oral presentations based on information presented in cases, SEC Filings, articles discussing emerging accounting issues.
- Identify and describe differences between the various forms of business combinations by preparing business combinations worksheets resulting in the preparation of consolidated financial statements.
- Recognize and explain differences between U.S. and International Financial Reporting Standards (IFRS) by using the FASB Codification, other U.S. authoritative sources to compare, identify and articulate areas of convergence and disagreement with IFRS.
- Apply ethical principles and professional standards in analyzing situations and making informed decisions.

### **Course Activities**

The professors reserve the right to alter the Course Calendar and/or the timing of any assignment or quiz or examination. Students will be given appropriate notice for any change to the Course Calendar or class sessions. Any change to the syllabus will be documented by an Announcement to all students on Blackboard. In this course, we will use two textbooks (which are listed below). For the first half of the class, we will use the Intermediate Accounting Textbook (17<sup>th</sup> edition) published by Wiley. This should be the same textbook used in your Intermediate Accounting class (370) from prior semesters so you may still have this textbook. For the IA textbook, you can use the ebook version. For the second half of the class we will use the Advanced Accounting Textbook (14<sup>th</sup> edition) published by McGraw Hill. For the AA textbook, I will utilize McGraw Hill's Connect which is integrated with Blackboard. It is required that all students sign up for Connect. You will not need hard copies of the textbooks. Please click on the link for the McGraw Hill Connect registration instructions. [Connect/Blackboard Student Registration Instructions](#)

- The Course Calendar, **Exhibit A**, details topics and advance reading for each class lecture. Please see Exhibits B, C and D for additional information about assignments and due dates (Very important!).
- Class sessions will involve professor lectures, one-on-one interactions, quizzes, homework and examinations.
- All class sessions will be recorded, and the recordings posted on Blackboard.
- McGraw Hill Smart Book assignments are listed in **Exhibit B**
- Quizzes are to be taken on Blackboard as described in **Exhibit C**.
- Homework Assignments are detailed in **Exhibit D**
- **Examinations are scheduled to be taken in person on campus during regular classroom times.**

### **Required Textbooks, Materials and Tools**

The following books will be used in this course:

- A. **Required Textbook:** *Intermediate Accounting 17th Edition*, by Donald E. Kieso, Jerry J. Weydandt, and Terry D. Warfield; John Wiley & Sons, Inc.; 2019. ISBN: 978-1-119-50366-8. *Ebook version is sufficient. Please note that this is likely the same textbook you used in your intermediate accounting 370 course.*

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- B. Required Textbook:** *Advanced Accounting 14<sup>th</sup> Edition*, by Joe Ben Hoyle, Thomas Schaefer and Timothy Douppnik; McGraw Hill; 2020. ISBN: 978-1-260-24782-4 (*Use the following URL to sign up for the Connect version of the Advanced Accounting textbook from McGraw Hill*)

<https://connect.mheducation.com/connect/hmlInstructorSectionHomePortal.do?sectionId=133257336#:~:text=https%3A//connect.mheducation.com/class/r%2Dsimitian%2Dolc%2Daligned%2Dcourse%2Dconfiguration%2D2021>

**It is a requirement to use the Connect Textbook, Smart books, homework and other assignments for the Advanced Accounting Textbook.** Please sign-up for your Connect Account as soon as possible.

- We will be using the Connect Book version of the textbook from McGraw Hill Connect. This is an online textbook with interactive and advanced features. Please use the following link for the instructions on using Connect. [Connect/Blackboard Student Registration Instructions](#)
  - <https://video.mhhe.com/watch/UZnyThhiZgbh3pKQFBiQUZ>
- C. Accounting Standards Codification:** You will need access to and develop competence with the FASB Accounting Standards Codification (“ASC”). The ASC represents the authoritative standards that, in large measure, constitute Generally Accepted Accounting Principles (“GAAP”). Please see separate PDF document in the Syllabus section of Blackboard for login instructions (“Using the American Accounting Association...”)
- D. Blackboard:** Students are required to be able to access and use Blackboard.
- E. 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.
- F. 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.

**PREREQUISITE:**

Acct 370

**COREQUISITE:**

Acct 377

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## **Classroom Policies – Spring 2022**

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. As noted earlier, the first week of class will be remote and all students should participate via Zoom.

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.

**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.

## **Advance Preparation Assignments and Expectations**

A schedule of the advanced preparation assignments is included in the **Course Calendar, Exhibit A**. It is the responsibility of students to be familiar with and to complete the Advance Preparation Assignments on or before their due dates. **Students should carefully read Exhibits A, B, C & D** to have a clear understanding of what is expected. Please contact your professor if you have any confusion or concern about the Advanced Preparation Assignments prior to the due date of that advanced preparation assignment.

Students are expected to complete the advance preparation assignments outside of the classroom and before the expiration of the due date and time. The due dates are listed in the Exhibits to the Syllabus. The advance preparation assignments will be found in Blackboard or Connect.

Certain items of Advance Preparation Assignments are worth points that count to the total points and grading in the course. Advance Preparation Assignments that are turned in late will not be accepted and will earn no points, unless a religious observance conflict or an emergency situation has been occurred **as outlined later in this Syllabus**. Advance Preparation Assignments that offer points to be earned include:

- ✓ McGraw Hill Connect Smart Book assignments are listed in **Exhibit B** to the syllabus
- ✓ Quizzes are listed in **Exhibit C** to the syllabus
- ✓ Homework Assignments are detailed within **Exhibit D** to the syllabus

While the tools in Connect offer streamlined and efficient means to review each chapter of the textbook, it is critically important that students read the **entire chapter** from the textbook prior to the start of class when lecture will be given on the material from that chapter ( See Exhibit A). There may be articles of reading that will also be helpful to the learning process. Any additional reading will be discussed during class prior to the due date.

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## **COVID 19 Protocols- Spring 2022**

The risk of contracting and/or spreading Covid 19 is currently considered a serious health risk. The federal government, state, county, city and the university have established both recommendations and requirements with respect to in person class attendance and meetings during this time. In this course, we will comply with and adhere to these requirements. Therefore, students, faculty and guest speakers are expected to comply with these requirements at all times. If such compliance requires that all people attending class in person must wear a mask or protective face covering, then compliance with that requirement will be strictly enforced. Students who do not wish to comply should contact their academic advisor or the administration of their enrolled school at USC. Students who do not comply should not attend in person activities.

## **Dates to Remember**

The **Course Calendar** contains important dates and activities in this Course. Students should regularly read and familiarize themselves with Advanced Preparation Assignments, Homework, Quizzes, Examinations and other activities in the **Course Calendar**. Additionally, students should carefully read the USC Registration Calendar for detailed information on important dates for the Spring Semester 2022. The following is a brief summary of certain important dates:

<b>Beginning of the Spring Semester 2022- first day of the course</b>	<b>January 10, 2022</b>
<b>MLK Holiday (no class)</b>	<b>Monday, January 17, 2022</b>
<b>Last day to add the Class or drop the Class without the mark of a W.</b>	<b>January 28, 2022</b>
<b>Mid-Term Examination I</b>	<b>February 14, 2022</b>
<b>Meet the Firms</b>	<b>February 11, 2022</b>
<b>Presidents Day (no class)</b>	<b>February 21, 2022</b>
<b>Last day to change from P/NP to Letter Grade</b>	<b>February 25, 2022</b>
<b>Last day to drop with a W</b>	<b>February 25, 2022</b>
<b>Spring Break (no classes this week)</b>	<b>March 13 – March 20, 2022</b>
<b>Mid-Term Examination II</b>	<b>March 28, 2022</b>
<b>Last day of lectures for this class</b>	<b>April 27, 2022</b>
<b>Study Days for Final</b>	<b>April 30, 2022 – May 3, 2022</b>
<b>Final Examination</b>	<b>May 9, 2022</b>

## **Outside of Class Resources**

Students should avail themselves of a variety of resources that are to be found outside of the classroom. Videos and articles that are part of the Advanced Preparations will be found on Blackboard.

We may also have a teaching assistant who will provide support to students. More details on the teaching assistant will be provided once the semester begins.

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### **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) can be assigned only if there is work not completed because of a documented illness or emergency occurring after the drop period of the semester that prevents the student from completing the semester. 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. Students should speak with their academic advisor if they have any question or concerns about withdrawing or receiving a mark of an incomplete.

### **Add / Drop Process**

The timing of adding or dropping this course may impact a student’s transcript or their ability to receive some amount of a refund. Students are strongly advised to carefully read the USC Registration Calendar for the Spring Semester of 2022 and to discuss their intentions with their academic advisor prior to finalizing a decision to add or drop this course.

### **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. 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 **Allowed 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 withdraw without receiving the mark of “W” (and receive a refund) is listed above in important dates to remember. The last day to drop with a mark of a “W” is also listed above.

### **Grading Standards**

The USC Marshall School of Business grading guidelines and standards specifies a target G.P.A. for this undergraduate course is 3.5, which is approximately a letter grade of a B+ . However, the final average

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G.P.A. may vary based on a variety of factors. This is a challenging course, and it is highly likely the final grading will be curved in order to comply with the USC Marshall School of Business grading requirements and/or achieve the desired overall average grade of a 3.5.

It is my general initial expectation that the letter grades for this class will be earned based upon students achieving the approximate estimated percentages of the total points available that are listed below:

- Grade of an A to an A- earned for achieving between 100%-92% of the points awarded.
- Grade of a B+ to a B- earned for achieving between 91.9%-80% of the points awarded
- Grade of a C+ to a C- earned for achieving between 79.9%- 65% of the points awarded
- Grade of a D+ to a D- earned for achieving between 64.9%-50% of the points awarded
- Grade of an F earned for achieving less than 50% of the points awarded.

The estimated percentage ranges above are provided with the goal of providing transparency on my initial expectations of how letter grades may correspond to percentages of points earned. The final percentages used to determine final letter grades **will likely differ** from those estimated percentages above. The final percentage ranges will be structured so that letter grades, and the corresponding grade points, earned by all students enrolled in the ACCT 470 sections, where I serve as the instructor will average a letter grade of approximately a B+. Several items are considered when assigning final grades, including:

- A. The final point ranges that correspond to final letter grades,
- B. A student's average weighted score as a percentage of the available points for all assignments (i.e., the points earned divided by the number of total points possible),
- C. The overall average percentage score for all students within all sections of ACCT470. and
- D. A student's overall points earned as compared to all students enrolled in all sections of ACCT 470.

Letter grades are awarded at the end of the course. No assignment, quiz, or examination will be awarded a letter grade. Graded coursework will result in points that will be accumulated throughout the course. After all points are totaled and average point totals, point ranges and other statistics are calculated, then, points will be converted to letter grades and awarded, subject to normal administrative review procedures.

### **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

### **Retention of Graded Coursework**

Graded work that has not been returned 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

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### **Graded Elements & Possible Points**

The breakdown of the possible points and corresponding percentages for graded elements are listed below:

<b><u>Graded Elements</u></b>	<b><u>Possible Points</u></b>	<b><u>Percentage of Total Points</u></b>
Smart Book Assignments	30	3%
Professionalism	50	5%
Homework	120	12%
Quizzes	150	15%
Midterm exam 1	200	20%
Midterm exam 2	200	20%
Final exam	<u>250</u>	<u>25%</u>
<b>Total</b>	<b><u>1,000</u></b>	<b><u>100%</u></b>

Details of the various Graded elements of this course are detailed below:

#### **Smart Book Assignments {McGraw Hill Connect } (30) points or 3.0% of the total**

The Connect book has a number of interactive learning features designed to help students master the subject matter and concepts of this course efficiently. Students are expected to read the entire assigned chapter of the textbook as listed in Exhibit A of the Syllabus. The reading assignments are not graded but are essential to learning the material in this course. The Smartbook Assignments are meant to help the student objectively measure their mastery of what they have read in the textbook and to provide the student a means to earn points toward their final score in this course.

There are 13 assignments that are under the category McGraw Hill Connect Smart Book Assignments. These may be found on Blackboard in the tab “Smartbook Assignments”. Each Smartbook Assignment is referenced from 0-13 (Smart Book Assignment REF). The due dates and points for each Smart Book Assignment is listed in **Exhibit B** to the syllabus. Students who are not scoring well on the Smart Book Assignments should intensify their focus on the reading, review the self-study materials on Blackboard, and/or seek office hours with the professor or a Teaching Assistant. Late Assignments will not be graded and will not be accepted and will earn 0 points unless the student has an emergency situation or religious excused absence.

#### **Professionalism 50 points or 5.0% of the total**

Professionalism is important in this course and is worth 50 points. Students are expected to always act in a professional manner. Failure to act professionally will either result in 0 points earned or negative points for a particular class session.

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Professional behavior requires that students will be respectful, polite and courteous to others. Disruptive, negative behavior, hurtful or inappropriate actions are nonprofessional behavior. Speaking on a phone or texting is considered unprofessional and is not permitted. If you need to communicate with others during class, please leave the classroom and be far enough away from classes that you will not disrupt others.

While class attendance is not specifically graded, class attendance is important. Professionalism requires you to communicate in advance if you are unable to attend an important meeting in your professional career. If you cannot attend a class session, please send an email to your professor at least 15 minutes prior to the beginning of that class session. Students who communicate that they will miss class are demonstrating professionalism and will earn professionalism points for that session. If a student does not attend a class lecture session, and does not communicate, by email, at least 15 minutes prior to the start of the class lecture session that was not attended, has not met the standard of professional behavior for that class.

While there is not a dress code for attending lectures, professionalism requires that students should dress appropriately. “Appropriate” is defined as attire that would be the norm for students attending a business school, of a university.

Students who do not meet the standards of professionalism or who engage in unprofessional behavior may earn 0 points and/or **negative points** for professionalism. Negative points for professionalism will be determined at the sole discretion of the professor and will reduce the total amount of points accumulated by a student in this course. Negative points will adversely impact the total points accumulated by a student.

**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 and detailed on **Exhibit D**. Homework assignments will be submitted through **Connect** and to Blackboard. Please see the tab, “Homework Assignments” on Blackboard. Students will have unlimited attempts to accurately complete their homework within the time specified in **Exhibit D**. 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 **Allowed Exception**.

**Quizzes 150 points or 15% of the total.**

There are Thirteen (13) quizzes in this course. All quizzes are to be completed on Blackboard. The thirteen (13) quizzes are worth a total of 150 points or 15% of the total available points. The Course Calendar provides the relevant information for the quizzes. All quizzes may be found on Blackboard under the tab Quizzes. See **Exhibit C** for the details of all Quizzes. All quizzes are to be completed individually, by each student without collaboration with anyone else. Students must adhere to the rules and requirements of examinations for quizzes, set forth below

**Rules and Requirements for Quizzes**

Each quiz will be available to students for a brief period of time. The time period when a student has access and visibility to a quiz is called the “Availability Period”. The quiz will not be available to any student after the Availability Period expires. If a student misses a quiz, there will be no opportunity for make-up or replacement work unless there is an **Allowed Exception**. All quizzes will be completed using Blackboard.

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Please see the tab,” Quizzes”, to find each Quiz. The time to complete each quiz will be 60 minutes for each quiz. The time to complete the quiz will begin once a student starts each quiz. (the “Initiation time”), After the Initiation time, the student will have 60 minutes of time to complete the quiz. The specifications and details for quizzes are listed on **Exhibit C**. The following requirements will be in effect for each quiz:

- All quizzes are open book and open note.
- Quizzes are required to be performed individually. Communication, sharing information and/or texting with other students while taking a quiz is prohibited. Collaboration, cooperation, coordination and/or assisting other students or receiving any assistance is prohibited.
- If an illness or emergency situation arises, please contact me as soon as possible by email.
- The professor will not assist students or clarify questions about any quiz until after it is graded.
- There are no make-up quizzes or alternative dates to take any quiz.
- Late quizzes will not be accepted and will earn 0 points.
- If a student wishes to challenge their score on any quiz, they must communicate their desire by email within two days after the score is posted to Blackboard. After such time, quiz scores are final.
- Students who violate the rules and requirements for quizzes or engage in prohibited behaviors will earn zero points for any quiz and may be subject to further sanctions and penalties, including referral to the University in accordance with the USC Honor Code.

**Examinations 650 points or 65% of the total**

There are two scheduled midterm examinations, and each midterm examination is worth 200 points. Midterm exam 1 will be held on February 14, 2022, **during normal class time**. Midterm exam 2 will be held on March 28, 2022, **during normal class time**. Both mid-term examinations will be held at the location of regularly scheduled class sessions.

Examinations may cover any topic that was discussed during lecture, is depicted in the lecture slides, is a concept in the textbook or other advanced preparation materials.

If a student believes that a question on a Mid-term examination was incorrectly graded, the student must notify the professor by email on or before seven calendar days after scores are posted on Blackboard. The score will be final after the 7-day period has expired and no correction, adjustment or alteration to any score will be available.

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 Monday, May 9th, 2022, from 11:00 am to 1:00 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, true/false questions, exercises, problems and other appropriate questions designed to measure the learning progress and mastery of the subject matter. Students must adhere to the rules and requirements of examinations, set forth below.

**Rules and Requirements for Examinations**

- All examinations are closed book and closed note.
- All examinations are to be completed individually each student without assistance.

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- Computers, Cell phones, tablets, laptops and other electronic devices are prohibited and may not be used during any examination.
- Communication, sharing information and/or texting with other students while taking an examination is prohibited.
- Collaboration, cooperation, coordination and/or assisting other students is prohibited. This includes discussing an exam with other students after you have taken the examination, but before the other students has taken it.
- Mid-term examinations will be held during regularly scheduled class hours in the normal classroom location.
- There are no scheduled make-up examinations.
- The final exam has been established by the university and is not subject to change.
- The final exam location has not been determined as of the date of this syllabus,
- Students who violate the rules and requirements for examinations or engage in prohibited behaviors will earn zero points for that examination and may be subject to further sanctions and penalties, including referral to the University in accordance with the USC Honor Code.
- **If an illness or emergency situation arises, please contact me as soon as possible by email.**

### **Collaboration policy**

Students are permitted and encouraged to discuss their ideas for completing Smartbook Assignments, and Homework Assignments with others. Permissible collaboration on Smartbook Assignments and Homework Assignments includes study groups and partnering with other students. Furthermore, students may consult course materials, and other materials while preparing Homework Assignments and Smartbook Assignments.

However, all Quizzes, and Examination are individual assignments and collaboration is not permitted with anyone. All work on quizzes and examinations 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 not offer help or assistance to anyone relating to quizzes or examination. Students may not post anything related to these assignments online.

Quizzes are open book and open note. Students should refer to the rules and requirements for quizzes on page 10 of 25 to this document. Examinations are closed book and closed note. Students may not access, reference or use any information to assist themselves or others in completing an examination. Students should refer to the rules and requirements for examinations above.

Failure to abide by these guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. For more information about unauthorized collaboration, visit the link below: <https://libraries.usc.edu/tutorial/academic-dishonesty> or [http://lib-php.usc.edu/tutorials/academic-dishonesty/story\\_html5.html](http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html)

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**Leventhal School Learning Objectives**

The five Student Learning Objectives developed for this program by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools, are shown below

:

<b>Goal</b>	<b>Description of Learning Objective</b>	<b>Course Emphasis</b>
1	<b>Technical Knowledge</b> Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.	High
2	<b>Research, Analysis and Critical Thinking</b> Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.	High
3	<b>Ethical Decision Making</b> Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making	Medium
4	<b>Communication</b> Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.	Medium
5	<b>Leadership, Collaboration and Professionalism</b> Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.	Medium
6	<b>Technology</b> 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.	Light

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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	ACCT 470 COURSE OBJECTIVES THAT SUPPORT THIS GOAL
1	<p><b>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.</b></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, 3-5
2	<p><b>Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21<sup>st</sup> century's evolving work and organizational structures.</b></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>	3 - 6

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Goal	Marshall Program Learning Goal	ACCT 470 COURSE OBJECTIVES THAT SUPPORT THIS GOAL
3	<p><b>Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.</b> 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>	1,2
4	<p><b>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</b> 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>	6
5	<p><b>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.</b> 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>	5
6	<p><b>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</b> 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, 3, 4

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### **Recordings**

Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is only permitted if approved in writing in advance by the professor for each specific class session to be recorded. Use of any recorded or distributed material is reserved exclusively for the USC students.

The word “record” or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. The professor reserves all rights, including copyright, to lectures, Course syllabi and related materials, including summaries, PowerPoints, examinations, answer keys, and all supplementary Course materials available to the students enrolled in this Class whether posted on Blackboard or otherwise. 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. Exceptions are made for students who have made prior arrangements with DSP and the professor.

STUDENTS SHOULD BE AWARE THAT THE PROFESSOR RESERVES THE RIGHT TO RECORD ANY AND ALL CLASS SESSIONS. IT IS THE INTENTION OF THE PROFESSOR TO RECORD ALL CLASS SESSIONS AND TO PLACE THE RECORDING OF ALL CLASS SECTIONS IN A FOLDER THAT IS AVAILABLE TO ALL STUDENTS ENROLLED IN THE COURSE.

**The professor reserves the right to post any class recordings on to Blackboard. The use of any recorded or distributed material is reserved exclusively for the USC students registered in this Class.**

### **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, such as cell phones, is considered **unprofessional** and is not permitted during academic or professional sessions. ANY e-devices (cell phones, iPads, other texting devices, laptops, I-pods) must be completely turned off during class time, except as stated by the professor. 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 in advance. 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.

### **Statement of 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 are encouraged to read and adhere to the USC Code of Ethics. The USC Code of Ethics is available to you on Blackboard. 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>.

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**Discrimination, sexual assault, and harassment**

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/departments/departments-public-safety/online-forms/contact-us>.

This is important for the safety of the 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 <https://sarc.usc.edu/reporting-options/> describes reporting options and other resources.

**Sexual Assault Resource Center**

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

**Relationship & Sexual Violence Prevention Services (RSVP)** - (213) 740-4900 - 24/7 on call

Free and confidential therapy services, workshops, and training for situations related to gender-based harm. <https://engemannshc.usc.edu/rsvp/>

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

[https://usc-advocate.symplicity.com/care\\_report/](https://usc-advocate.symplicity.com/care_report/)

**Students with Disabilities**

The University of Southern California determines through the Office of Student Accessibility Services 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 OSAS's policies and procedures. OSAS personnel are available for consultation should questions and more complicated accommodation needs arise.

Students must register with Student Accessibility Services (OSAS) for each academic term that accommodations are desired. Guidelines for the OSAS accommodation process can be found at <https://osas.usc.edu/>.

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 Student Accessibility Services (<https://osas.usc.edu/>). OSAS 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 the Office of Student Accessibility Services (OSAS) each semester. A letter of verification for approved accommodations can be obtained from OSAS. Please be sure the letter is delivered to me (or to your TA) as early in the semester as possible. OSAS 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 OSAS is (213) 740-0776. Email: [ability@usc.edu](mailto:ability@usc.edu).

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## **Support Systems**

**Counseling and Mental Health** - (213) 740-9355 – 24/7 on call

[studenthealth.usc.edu/counseling](http://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

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

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

[equity.usc.edu](http://equity.usc.edu), [titleix.usc.edu](http://titleix.usc.edu)

Information about how to get help or help a survivor of 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.

**Reporting Incidents of Bias Assessment Response and Support** - (213) 740-5086 or (213) 821-8298

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

**USC Support & Advocacy** – (213) 821-4710

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

**Diversity at USC** – (213) 740-2101

<https://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](http://dps.usc.edu), [emergency.usc.edu](http://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](http://dps.usc.edu)

Non-emergency assistance or information.

**Blackboard Help and Support**

If you have any questions or need assistance with the Blackboard or its tools, please contact the Marshall Help Desk at 213-740-3000 or [HelpDesk@marshall.usc.edu](mailto:HelpDesk@marshall.usc.edu).

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**Emergency Preparation**

In case of an emergency if travel to campus is not feasible, the USC Emergency Information web site (<http://emergency.usc.edu/>) will provide relevant information, such as the electronic means the instructors might use to conduct their lectures through a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

**Emergency Phone Numbers**

Emergency Info Line	213-740-9233
USC Emergencies	213-740-4321
USC Public Safety—Non-Emergencies:	213-740-6000
Information	Tune to KUSC Radio at 91.5 (FM)
USC Info Line	213-740-2311
Police/Fire Emergencies	911

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**Exhibit A (1 of 4)**  
**Course Calendar**

<b>Date</b>	<b>Class #</b>	<b>Topics to be Covered</b>	<b>Advanced Preparation Reading</b>
<b>01/10</b>	<b>1</b>	Introduction to the Course Syllabus overview Current Liabilities	<b>Syllabus</b>
01/12	2	Current Liabilities (continued) and Contingencies	<b>Intermediate Accounting (Wiley) Chapter 13</b>
01/19	3	Long Term Liabilities	<b>Intermediate Accounting Chapter 14</b>
01/24	4	Stockholders' Equity	<b>Intermediate Accounting Chapter 15</b>
01/26	5	Stockholders' Equity (continued)	
01/31	6	Earnings per Share, including Dilutive Securities	<b>Intermediate Accounting Chapter 16</b>
02/2	7	EPS (Continued)	

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**EXHIBIT A ( 2 of 4)**  
**Course Calendar (continued)**

<b>Date</b>	<b>Class #</b>	<b>Topics to be Covered</b>	<b>Advanced Preparation Reading</b>
02/7	8	Investments in Debt and Equity Securities	<b>Intermediate Accounting Chapter 17</b>
02/9	9	Preparation review for Midterm I	
02/14	10	<b>Midterm Exam I</b>	<b>Covers Chapters 13 – 17 (5 chapters) from Intermediate Accounting Textbook</b>
02/16	11	Accounting For Income Taxes (part 1)	<b>Intermediate Accounting Chapter 19</b>
2/21		PRESIDENTS' DAY – NO CLASS	
2/23	12	Mid-term I review Accounting For income Taxes (part 2)	
2/28	13	Pension Accounting (part 1)	<b>Intermediate Accounting Chapter 20</b>
3/02	14	Pension Accounting (part 2)	

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**EXHIBIT A ( 3 of 4)**  
**Course Calendar (continued)**

<b>Date</b>	<b>Class #</b>	<b>Topics to be Covered</b>	<b>Advanced Preparation Reading</b>
3/07	15	Accounting Changes and Error Analysis	Intermediate Accounting chapter 22
3/9	16	Statement of Cash Flows (indirect method)	Intermediate Accounting chapter 23
3/21	17	Equity Method of Accounting (part 1)	<b>Advanced Accounting Textbook (Smartbook assignments begin in new Textbook – see Exhibit B) Chapter 1</b>
3/23	18	Equity Method of Accounting (part 2) Preparation Review for Midterm II	
3/28	19	<b>Midterm Exam II</b>	<b>Covers Chapters 19, 20, 22 and 23 from Intermediate Accounting Textbook And Chapter 1 from Advanced Accounting Textbook (5 chapters in total for Midterm II)</b>
3/30	20	Consolidations (part 1)	Advanced Accounting Textbook Chapter 2
<b>4/04</b>	<b>21</b>	Consolidations (part 2)	Advanced Accounting Textbook Chapter 3
4/06	22	Noncontrolling Interests (concept related to consolidations)	Advanced Accounting Textbook Chapter 4

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**EXHIBIT A ( 4 of 4)**  
**Course Calendar (continued)**

<b>Date</b>	<b>Class #</b>	<b>Topics to be Covered</b>	<b>Advanced Preparation Reading</b>
4/11	23	Intercompany Transactions/ Eliminating Entries (concept related to consolidations)	<b>Advanced Accounting Textbook Chapter 5</b>
4/13	24	Foreign Currency Translation and Transaction Accounting (part 1)	<b>Advanced Accounting Textbook Chapter 9</b>
4/18	25	Foreign Currency Translation and Transaction Accounting (part 2)	<b>Advanced Accounting Textbook Chapter 10</b>
4/20	26	Segment Reporting	<b>Advanced Accounting Textbook Chapter 8</b>
4/25	27	SEC financial reporting	<b>Advanced Accounting Textbook Chapter 12</b>
4/27	28	Nonprofit Accounting Preparation for Final Exam	<b>Advanced Accounting Textbook Chapter 18</b>
<b>5/09</b>	<b>29</b>	<b>Final Examination</b>	<b>Final Examination</b>

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## EXHIBIT B

### Smart Book- McGraw Hill Connect Assignments (from Advanced Accounting Textbook)

Assignment Reference	Available time period	Location on Blackboard	Points
1	Availability Begins 03/07 10:00 am Availability ends 03/21 8:00 am	SmartBook Assignment AA Chapter 1	<b>3 Points</b>
2	Availability Begins 03/16 10:00 am Availability ends 03/30 8:00 am	Smartbook Assignment AA Chapter 2	<b>3 Points</b>
3	Availability Begins 03/21 1:00 pm Availability ends 04/04 8:00 am	Smartbook Assignment AA Chapter 3	<b>3 Points</b>
4	Availability Begins 03/23 1:00 pm Availability ends 04/06 8:00 am	Smartbook Assignment AA Chapter 4	<b>3 Points</b>
5	Availability Begins 2/28 1:00 pm Availability ends 4/11 8:00 am	Smartbook Assignment AA Chapter 5	<b>3 Points</b>
6	Availability Begins 3/30 1:00 pm Availability ends 4/13 8:00 am	Smartbook Assignment AA Chapter 9	<b>3 Points</b>
7	Availability Begins 4/04 1:00 pm Availability ends 4/18 8:00 am	Smartbook Assignment AA Chapter 10	<b>3 Points</b>
8	Availability Begins 4/06 1:00 pm Availability ends 4/20 8:00 am	Smartbook Assignment AA Chapter 8	<b>3 Points</b>
9	Availability Begins 4/11 1:00 pm Availability ends 4/25 8:00 am	Smartbook Assignment AA Chapter 12	<b>3 Points</b>
10	Availability Begins 4/13 1:00 pm Availability ends 4/27 8:00 pm	Smartbook Assignment AA Chapter 18	<b>3 Points</b>

**AA – Advanced Accounting Textbook**

The Smartbook Assignments come out of the Advanced Accounting Textbook which we will begin to use after the first Midterm. These assignments may be found in Blackboard. (Note that there are no Smartbook assignments from the Intermediate Accounting Textbook.) Each smartbook assignment is expected to take approximately 35-50 minutes to complete each assignment. Students will receive real time feedback upon submission of these assignments. The purpose of these assignments is to improve your comprehension of the advanced reading and to practice concepts discussed in class. Practice of accounting concepts is the best way to learn the materials. There is no make-up work available for missed assignments. Late assignments will not be accepted and will earn no points.

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**EXHIBIT C**  
**Quizzes**

<b>Quiz #</b>	<b>Available time period for Quiz</b>	<b>Focus of the Quiz</b>	<b>Points</b>
Quiz # 1	Availability Begins 01/19 2:00 pm Availability ends 01/24 8:00 am	This quiz will focus on the material discussed during the classes #1-3	<b>13 Points</b>
Quiz # 2	Availability Begins 01/26 2:00 pm Availability ends 01/31 8:00 am	This quiz will focus on the material discussed during the classes #4 and 5	<b>12 Points</b>
Quiz # 3	Availability Begins 02/02 2:00 pm Availability ends 02/07 8:00 am	This quiz will focus on the material discussed during the classes #6-7	<b>13 Points</b>
Quiz # 4	Availability Begins 02/09 2:00 pm Availability ends 02/14 8:00 am	This quiz will focus on the material discussed during the classes #8-9	<b>12 Points</b>
Quiz # 5	Availability Begins 2/23 5:00 pm Availability ends 2/28 8:00 am	This quiz will focus on the material discussed during the classes #11-12	<b>13 Points</b>
Quiz # 6	Availability Begins 3/02 5:00 pm Availability ends 3/07 8:00 am	This quiz will focus on the material discussed during the classes #13-14	<b>12 Points</b>
Quiz # 7	Availability Begins 03/09 5:00 pm Availability ends 03/21 8:00 am	This quiz will focus on the material discussed during the classes #15-16	<b>13 Points</b>
Quiz # 8	Availability Begins 03/23 5:00 pm Availability ends 03/28 8:00 am	This quiz will focus on the material discussed during the classes #17-18	<b>12 Points</b>
Quiz # 9	Availability Begins 03/30 5:00 pm Availability ends 04/06 8:00 am	This quiz will focus on the material discussed during the classes #20-21	<b>10 Points</b>
Quiz # 10	Availability Begins 04/06 5:00 pm Availability ends 04/13 8:00 am	This quiz will focus on the material discussed during the classes #22-23	<b>10 Points</b>
Quiz # 11	Availability Begins 04/13 5:00 pm Availability ends 04/20 8:00 am	This quiz will focus on the material discussed during the classes #24-25	<b>10 Points</b>
Quiz # 12	Availability Begins 04/20 5:00 pm Availability ends 04/27 8:00 am	This quiz will focus on the material discussed during the class #26 -27	<b>10 Points</b>
Quiz # 13	Availability Begins 04/27 5:00 pm Availability ends 05/04 8:00 am	This quiz will focus on the material discussed during the class #28	<b>10 Points</b>

**Please read and adhere to the Rules and Requirements of Quizzes on page 9 and 10. Additionally, students should be aware of the following items:**

- Students will have 60 minutes to complete each quiz after the initiation period.
- Late quizzes will not be accepted and will not earn points.
- There are no make-up quizzes

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## EXHIBIT D

### Homework Assignments

Due Date	Textbook/Chapter		Homework Problems (IA refers to the Intermediate Accounting textbook; AA to Advanced Accounting Textbook)	Total Points Available
01/19	IA Ch. 13 and 14		IA: BE13.11, BE13.12 and E13.11 IA: BE14.10, BE14.11 and BE14.12 IA: E14.22 (b to e) and E14.24 (a to c)	10
01/26	IA Ch. 15		IA: BE15.2, BE15.4, BE15.8 and BE15.13	10
02/02	IA Ch. 16		IA: BE16.1, BE16.2, BE16.4, BE16.6 and BE16.7 IA: BE16.10, BE16.11, BE16.13 and BE16.15	10
02/07	IA Ch. 17		IA: BE17.1, BE17.2 and BE17.4 IA: BE17.5, BE17.6, BE17.7 and BE17.8	10
02/28	IA Ch. 20		IA: BE20.2, BE20.3, BE20.7 and E20.2	10
03/07	IA Ch 22		IA: BE22.1, BE22.5 and BE22.6	10
			<b>NOTE: ASSIGNMENTS FROM THIS DATE FORWARD ARE FROM THE AA TEXTBOOK AND MUST BE COMPLETED IN CONNECT.</b>	
03/21	AA Ch 1		AA: Problems 1-2, 1-7 and 1-8AA: Problems 1-11, 1-12, 1-15	10
03/30	AA Ch 2 and 3		AA: Problems 2-12 and 2-13 AA: Problems 2-6, 2-9, 2-11, 2-20 and 2-21 AA: Problems 3-10, 3-11 and 3-12	10
04/06	AA Ch 4		AA: Problems 4-7, 4-8, 4-12, 4-14 to 4--16	10
04/11	AA Ch 5		AA: Problems 5-7, 5-8, 5-11 to 5-16	10
04/18	AA Ch 9 and 10		AA: Problems 9-4, 9-5 and 9-26 AA: Problems 9-8, 9-10 to 9-12 AA: Problems 10-6, 10-7, 10-8, 10-9 and 10-26	10
04/27	AA Ch 18		AA: Problems 18-5, 18-6 and 18-43 (part I only)	10

IA – Intermediate Accounting Textbook 17<sup>th</sup> Edition

AA- Advanced Accounting Textbook 14<sup>th</sup> Edition

Homework is a critical part of the learning activities in this course. It will take a meaningful amount of time to complete these assignments. The purpose of these assignments is to practice concepts discussed in class. Practice of accounting concepts is the best way to learn the material. **Students should plan on budgeting a meaningful amount of time for homework assignments each week.**

Homework Assignments are to be submitted via Blackboard. Homework may be found on Blackboard under the tab Homework Assignment. All homework in the Advanced Accounting Textbook will be Connect Assignments which are automatically graded with real time feedback; homework from the Intermediate Accounting Textbook must be submitted through Blackboard and will be manually graded. Students will have unlimited attempts to complete their homework, accurately. Grading of homework assignments will be based upon completion of the homework assignments and not necessarily on accuracy.

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Homework is due by 8:00 am on the days posted in the table above. If your homework is late, it will not be accepted. If you are ill and are unable to complete your homework, please notify your professor via email. Documentation of your illness may be required. If you have an **Allowed Exception**, please notify me in advance so we can make alternative arrangements.