



## **BUAD 280 – Introduction to Financial Accounting**

### **Course Syllabus**

#### **Spring Semester 2022**

**Sections:** 14507, 14508, 14509

**Location:** ACC 310

**Class Sessions:** MW 9:30 – 10:50 am, 11 am – 12:20 pm, 12:30 – 1:50 pm

**Professor:** Lorien Stice-Lawrence

**Office:** ACC 308B

**E-mail:** [sticelaw@marshall.usc.edu](mailto:sticelaw@marshall.usc.edu)

#### **Office Hours BY APPOINTMENT ONLY:**

*In-Person Office Hour:* Monday, 2:15 – 3:15 pm

Location: ACC 308B

*Virtual Office Hour:* Wednesday, 8 pm – 9pm

Zoom Link: <https://usc.zoom.us/j/93596209363>

**Link to sign up for appointment:**

<https://www.signupgenius.com/go/508084ba5ac2fa3f49-buad>

#### **TA Office Hours:**

**TBD**

### **Course Description**

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

### **Learning Objectives**

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

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

- develop appropriate adjustments, and produce a multi-step income statement in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)
7. Describe a business financial position and demonstrate the impact of various financing and investing activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a classified balance sheet in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1, 6.2*)
  8. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing an opinion on potential employment by and / or investment in a large public company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2*)
  9. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.4*)

To achieve these learning objectives, a combination of background reading, interactive discussion / lecture and practice problems will be utilized. Please note, the most important word in the sentence above is “interactive.” The reason is that research on learning indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

To demonstrate your achievement of the learning objectives stated above: 1) you will be required to demonstrate your knowledge by individually working problems during quizzes and exams; and 2) you may be asked to complete in class group assignments at the professor’s discretion.

### **Course Materials**

The following book is available in the bookstore:

- Spiceland, D., Thomas, W., and Hermann, D. (2019). *Financial Accounting, 5<sup>th</sup> Ed.* McGraw-Hill Education
  - ISBN for Online Access + Online text (purchased through USC Bookstore): 9781264006762
  - ISBN for Online Access + Loose-leaf text (purchased through USC Bookstore): 9781264006182
  - ISBN for Online Access + Online text (purchased directly from McGraw): 9781264006663

**Note:** I use this textbook to structure the content that we will learn and I strongly recommend that you purchase a copy and read the content. I will expect you to be familiar with the content in the assigned chapters. However, none of the assignments in this class will require access to a particular edition of the textbook or its online resources. Feel free to buy a used copy and save yourself some money. Online access to the textbook has additional resources that you might find helpful.

### **Course Notes**

Course notes and other materials such as lecture slides and any in-class handouts will be available on Blackboard. I will do my best to make these materials available before class, but will at the latest post them by the end of the day on which they are used in class.

### **Prerequisites and Recommended Preparation**

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

In addition, you will find it helpful to bring a calculator to class to work discussion problems and in class assignments. For exams, only school provided calculators will be allowed.

## **Grading Policies**

Your grade in this class will be determined by your relative performance on exams, quizzes, in-class polls, an accounting experience, and an individual project. The total class score will be weighted as follows:

	<b>Weight</b>
Exam I	15%
Exam II	15%
Final Exam	15%
Pre-Exam Quizzes	10%
Pre-Class Quizzes	9%
Homework Assignments	9%
Post-Class Quizzes	9%
In-Class Poll Participation	3%
Accounting Experience	5%
Individual project	<u>10%</u>
	100%

Final grades represent your mastery of the subject matter. This is a rigorous and demanding course and historically, the average grade for this class is about a 3.3 (i.e., a "B+").

As your professor, I do not "give" you grades; I *calculate* your grade based on your performance on the items outlined above. Feelings and thoughts about what grade you "deserve" are irrelevant, and it would be unfair for me to give one student a higher grade than another student with a similar or higher point total just because one student complained more.

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

## **Office Hours**

Meetings with me are by appointment only during my designated office hours (see above). You must sign up for a time slot to meet with me at the link below so that I can efficiently schedule meetings with as many students as possible. Once a week, I have an office hour on Zoom in the evening so that I can accommodate all possible class schedules. I will not schedule meetings outside of my regular office hours. I will not respond to requests for meetings via e-mail; all you need to do to make an appointment is sign up online and then arrive at the designated time.

## **Reviewing Exams:**

- You do NOT need an appointment if you would like to review your exam IN PERSON and you do NOT plan on asking me questions about your performance. If you want to discuss your answers, please sign up for a meeting slot.
- Wednesday evening office hours are on Zoom, which I will conduct from home. **If you need to review a paper quiz or exam that was given in person, you must e-mail me by midnight the day BEFORE so that I can be sure to collect your exam.**
- Students who need to review assignments or exams over Zoom will be placed in a separate Zoom breakout room so that I can share their results with them privately.

**Office hour sign-up link:** <https://www.signupgenius.com/go/508084ba5ac2fa3f49-buad>

*In-Person Office Hour:* Monday, 2:15 – 3:15 pm, Location: ACC 308B

*Virtual Office Hour:* Wednesday, 8 pm – 9pm, Zoom Link: <https://usc.zoom.us/j/93596209363>

**On days that the university is operating on a remote schedule, office hours will be on Zoom even if they would normally be in person.**

### **TA Office Hours**

The TA office hour times and locations will be posted on Blackboard after the beginning of the semester. Currently you do not need to sign up to attend these office hours. The TA are accounting PhD students who previously worked in the accounting industry. They can answer questions about the course content or help you work through problems. However, it is not their job to do your homework for you.

### **Marshall's Classroom Policies – Fall 2021**

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

### **Additional Information about Classroom Policies and Virtual Attendance from Professor Stice-Lawrence**

If you have an approved accommodation that means you cannot attend class in person, or you are ill, I will work with you to make sure you can access the class sessions and materials. All in-person classes will be streamed live on Zoom using the classroom equipment and the class session recordings will also be available via Blackboard. I expect students with accommodations to attend class live and to complete in-class polls. However, although I will make every reasonable effort to ensure that class sessions can be viewed live on Zoom, technological failures outside of my control may mean that certain sessions may not be available synchronously. In those cases, you will need to watch the class recording and reach out to me about completing in-class polls.

Unfortunately, I cannot moderate chat or verbal questions from students attending via Zoom as this inhibits my ability to respond to the majority of students, who attend in-person. If you have attended class via Zoom because of an accommodation or illness and have brief clarifying questions about class, you may ask them via e-mail. Extended questions will need to be addressed during my office hours.

### **E-mail Communication**

I am happy to answer short questions and requests via e-mail. Questions that require multiple back-and-forth communications should be asked during my office hours or in class, not via e-mail.

Do not e-mail me expecting an immediate response. I will not respond to e-mails sent to me on weekends or holidays. **You can expect a reply by the end of the next business day.** This means that if you e-mail me Friday afternoon about an assignment due on Friday evening, I will respond by the end of the day on the following Monday. Keep this in mind when making decisions about when to complete an assignment.

Please review the **Rules of Academic Etiquette** available at the end of this syllabus and make sure to follow these guidelines when communicating with me. Students who send requests via e-mail that do not follow these basic guidelines will be referred back to them. If you ask a question that is clearly outlined in the syllabus, I will not respond to your e-mail.

## **Assignments and Grading Detail**

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

### **Late and Make-Up Work**

As you will see from the information below, I do not accept late or make-up work under any circumstances. I am generous in dropping quizzes to account for the fact that sometimes people get sick, have conflicting obligations, forget, or simply have a bad day. Because these policies are so generous, I will not allow any make-up work. If you ask me, I will say no.

### **Exams**

Exams may include: multiple-choice questions, short answer / brief essay questions, exercises, and problems. Only school provided calculators may be used for exams. 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.

The exam dates for this semester are as follows:

Exam 1	Monday, February 14, 2022
Exam 2	Monday, March 28, 2022
Final Exam	Saturday, May 7, 2022 (8:00 – 10:00 AM) – <b><u>No Exceptions</u></b>

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

The Leventhal School of Accounting policy is exams should not be missed unless there is a very serious emergency, including any illness with symptoms that would prevent you from being permitted on campus through Trojan Check. 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, you will receive a zero grade for the exam. **If there is a serious emergency and (when possible) you have notified me before the exam, a substitute grade will be calculated based on the normalized average of your remaining exams. Make-up exams are not permitted.**

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

### **Pre-Exam Quizzes**

Pre-exam quizzes may include multiple-choice questions, exercises and problems. They will be given the class period before each exam (including the final) and are designed to prepare you for the upcoming exam. Preparing for quizzes is facilitated by keeping up with the work in class, reworking problems we have done in class, and trying other problems, including practice exam problems posted on Blackboard. **No make-up quizzes will be given as only the two highest raw scores are used to generate the total score.**

### Pre-Class Quizzes

I will assign simple pre-class quizzes due before some class periods that ask basic questions about the assigned textbook chapter or assigned short video lecture. These quizzes are usually multiple-choice or short answer and are intended to prepare you so that we can use class time most effectively by answering questions and working on problems as opposed to covering basic material. Each pre-class quiz will list the preparatory material that you should review before starting the quiz. The Syllabus Quiz, available on Blackboard and covering the contents of this syllabus, is also included in your pre-class quiz score. These quizzes have unlimited attempts, but must be started on Blackboard by 9 am on the day that they are due. You may not collaborate with your peers on these quizzes. **I drop the 2 lowest pre-class quiz scores.** Because of this generous grading policy, no late or make-up pre-class quizzes are accepted.

### Homework

There will be homework assignments assigned during the semester that will give you an opportunity to practice the concepts learned in class. Each assignment is due by the end of the day (11:59 pm) on the due date listed in the schedule. Homework problems will be provided on Blackboard and you can spend as long as you want before the due date working through the problems off-line. You are welcome to work with your colleagues on this portion. After you have completed the problems to your satisfaction, you will need to submit your answers via a quiz on Blackboard; this quiz should be completed on your own with no assistance from your peers. In other words, with the homework assignments, maximum collaboration is permitted before you start the quiz, but once the quiz begins, you may not consult any sources other than the textbook, your notes, and the homework answers that you prepared. The homework quizzes on Blackboard will ask you to provide your answers on a ***subset*** of the homework problems. The quiz can remain open for 59 minutes, but it should take you just a few minutes to fill in the answers based on the work that you have already done. Only one attempt is permitted.

There is one additional assignment that will count toward your homework grade: the Accounting Careers Assignment. This assignment is intended to give you an overview of careers in accounting and is useful to complete before your Accounting Experience. Instructions for this assignment are provided in Blackboard.

**The lowest 3 homework scores are dropped.** Because of this generous grading policy, no late or make-up homework assignments are accepted.

### Post-Class Quizzes

As shown in the class schedule, after some class periods, I will assign post-class quizzes covering the materials that we covered in class. The best way to prepare for these quizzes is to come to class, actively participate in activities and practice problems, and ask questions about anything you are confused about. These quizzes are either multiple-choice or short answer and must be completed by 11:59 pm on the day they are assigned. You may not collaborate with your peers on these quizzes, but you can consult your class notes, the lecture recordings, and the textbook. You will have 59 minutes to complete the post-class quiz after you have launched it on Blackboard. **I drop the 3 lowest post-class quiz scores.** Because of this generous grading policy, no late or make-up post-class quizzes are accepted.

### In-Class Polls

I will use Poll Everywhere to gauge learning and keep students engaged in class. These poll questions are graded purely on participation (whether you submitted an answer or not). Students who must attend class via Zoom because they have been asked to quarantine but are still well enough to participate virtually can complete the poll questions in real time with the rest of the class. **You can miss 10 poll questions with no penalty.** These missed questions are intended to account for illness (too sick to attend class, even virtually), other excused absences, technical difficulties, late registration, and “oops” moments. As a result, there are no make-up opportunities for poll questions

**You must register with Poll Everywhere before attending class for the first time.** Registration is free. Follow these steps:

1. Go to this link: <https://PollEv.com/loriensticelawrence092/register>
2. If you do not yet have a Poll Everywhere account, create one for free. Otherwise login.
3. Click the “Register” button
4. Now go to the “Registration” tab
5. Click on the entry that says “Lorien Stice-Lawrence” (that’s me)
6. In the white box that says “Name or student ID” **enter your 10-digit USC ID**. Then click “Save”. This will allow me to link your registration with your Blackboard account. If you do not complete this step, you will not get credit for any of the polls you have completed.

### **In-Class Participation**

In addition to polls, throughout the semester we will engage in a variety of in-class activities such as group work, discussions, games, and competitions. The purpose of these activities is to gauge and reinforce learning. In many cases, homework and post-class quizzes will be based on the content covered in these activities. I strongly urge you to participate, but I will not grade your participation. In addition, I encourage you to ask questions, and sometimes I will ask you questions. I don’t do this to stress you out, but in order to gauge your learning. If I ask a question and no one can answer it, it means that I need to do a better job explaining the concept. Help me be a better instructor by telling me when you don’t understand and by asking questions!

### **Accounting Experience**

In order to expose you to the accounting profession and the many ways in which accounting can be used, I am requiring you to complete an accounting “experience” at some point during the semester. This experience is an opportunity to talk with people who can give you a sense of the importance of accounting in business and the economy and show you the wide range of accounting activities. This experience can take many forms but has the following basic requirements:

1. Must take at least 30 minutes of your time (*excluding* time to prepare the write-up)
2. Must provide interaction with individuals who provide information about the accounting profession (i.e., your Accounting Experience can’t just be doing research online)

**All experiences may be either in-person or virtual.**

Some example experiences:

- Attending one of the events hosted by Leventhal to expose students to the accounting profession such as:
  - Meet the Firms: Friday, February 11<sup>th</sup>
  - I will post details on Blackboard about any events when they become available.
- Attending an accounting student event at USC:
  - Meetings of USC’s Accounting Society: <https://www.uscaccountingsociety.com/>
  - Meetings of Beta Alpha Psi: <https://www.uscbap.org/>
  - Note that these organizations have hosted community service events in the past. Although I encourage you to engage in service in your daily life, these events do not fulfill this requirement if they do not provide you the opportunity to talk with someone about the accounting profession.
- Interviewing an accounting graduate, CPA, or CFO about the accounting profession (via phone or Skype is fine). This may take some time to coordinate, so if you plan on using this option, I recommend that you plan ahead and contact them well before the assignment deadline. The interview may be shorter than 30 minutes, but no less than 10.
  - **Note that bookkeepers do *not* fulfill this requirement, as a degree in accounting is not necessary to do basic bookkeeping. If you interview an**

**entrepreneur, you must specifically talk to them about how they have used accounting information to make decisions.**

- **You may NOT interview a parent or sibling for this assignment (grandparents and cousins are okay).**
- Another experience that you think is relevant. Please confirm this with me before completing the assignment

Example questions that you may want to ask during your interview:

- What is your education background?
- What are your duties on a day-to-day basis?
- What are the most important skills that you use in your job?
- How do you use accounting in your job?
- What is one thing about your job that you think others might find surprising?

**Deliverable:**

1. A write-up submitted via Blackboard containing the following:
  - a. A brief description of the experience (what, when, where) in a .doc, .docx, or .pdf file format
  - b. One paragraph answering the following question (at least 150 words but no more than 300 words, excluding the text of the question itself):
    - i. What is one thing you learned about the accounting profession that you did not know before this experience?
  - c. Incoherent or grammatically incorrect write-ups, or those which fail to answer the required questions or which describe an unapproved experience will not receive full credit.

**A detailed grade breakdown is available on Blackboard. Please consult this before submitting your write-up.**

**DUE DATE: Wednesday, April 27<sup>th</sup> by 11:59 pm, submitted via Blackboard**

Note that you have the entire semester to complete this assignment and it can be submitted at any time before the due date. All late assignments will receive a 5-point (out of 50) penalty.

**Individual Project**

The Individual Project will be handed out during the semester. It is a research-based assignment requiring you to produce a report answering specific questions about a public company. In addition, you will leverage Excel-based models to evaluate the company's performance over the last several years. You will document your results by delivering a professional / high quality copy of the report.

**DUE DATE: Wednesday, April 13<sup>th</sup> by 11:59 pm, submitted via Blackboard**

Note that you have over a month to complete this assignment and it can be submitted at any time before the due date. All late assignments will receive a 5-point (out of 100) penalty.

**A detailed grade breakdown is available on Blackboard. Please consult this before submitting your write-up.**

**Add / Drop Process**

Dates to Remember:

Last day to add classes or drop without tuition charges	Friday, January 28
Last day to change enrollment option to Pass/No Pass or Audit	Friday, January 28
Last day to drop without a mark of "W"	Friday, February 25
Last day to change a Pass/No Pass to a letter grade	Friday, February 25
Last day to drop with a mark of "W"	Friday, April 8



**Collaboration policy**

Collaboration during all exams and assessments (including pre-class quizzes, homework quizzes, and application day quizzes) is strictly prohibited. However, I encourage you to work with your peers to study and practice the course material before all such assessments. Students should not collaborate on the written assignments in this class (the Accounting Experience and the Individual Project). Failure to abide by the above guidelines may constitute a case of plagiarism or cheating, which will be reported and investigated. All assignments where I find clear proof of plagiarism or cheating will be assigned a grade of zero and may potentially lead to a failing grade in the class. Students may not post anything related to the assignments online. Please see the “Academic Integrity and Conduct” section below for further details.

**Retention of Graded Coursework**

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

**Technology Policy**

Electronic devices may be used in class for strictly class-related purposes such as note-taking or responding to the online polls. However, use of electronic devices for all other purposes, including texting friends, browsing the web, or completing work for other classes, is considered unprofessional and is not permitted. Upon request, all electronic devices in your possession (e.g., cell phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you or stowed under your desk or in your bag. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom. Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is also not permitted. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

**Recordings**

No student may record any lecture, class discussion or meeting with the professor without the professor’s prior express written permission. 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, prior exams, 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 OSAS and the professor.

**USC Statement on Academic Conduct and Support Systems****Academic Conduct:**

Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in SCampus in Part B, Section 11, “Behavior Violating University Standards” policy.usc.edu/scampus-part-b. Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on Research and Scholarship Misconduct.

## **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 – 24/7 on call

[suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)

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

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

[studenthealth.usc.edu/sexual-assault](http://studenthealth.usc.edu/sexual-assault)

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

Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - (213) 740-5086

[eeotix.usc.edu](http://eeotix.usc.edu)

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

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

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

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

The Office of Student Accessibility Services (OSAS) - (213) 740-0776

[osas.usc.edu](http://osas.usc.edu)

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

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

[campussupport.usc.edu](http://campussupport.usc.edu)

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

Diversity, Equity and Inclusion - (213) 740-2101

[diversity.usc.edu](http://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.

Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)

[ombuds.usc.edu](http://ombuds.usc.edu)

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

Occupational Therapy Faculty Practice - (323) 442-3340 or [otfp@med.usc.edu](mailto:otfp@med.usc.edu)  
[chan.usc.edu/otfp](http://chan.usc.edu/otfp)

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

### **Students with Disabilities**

USC welcomes students with disabilities into all of the University's educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at [osas.usc.edu](http://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

Students who have approved testing accommodations need to contact the faculty member at least **one week** before the exam if the exam will be proctored by the professor. If the exam will be administered at the OSAS Testing Center, the student must submit an exam request from MyOSAS at least **one week** before the exam.

### **Emergency Preparedness/Course Continuity**

In case of a declared emergency if travel to campus is not feasible, the *USC Emergency Information* web site (<http://emergency.usc.edu/>) will provide safety and other information. In these cases, we will conduct class over Zoom using the normal class session links available on Blackboard.

### Schedule of Classes and Assignments

HW: Homework Assignment

PreQ: Pre-Class Quiz

PostQ: Post-Class Quiz

Session	Date	Topic	Chapter	Due Before Class*	Due After Class**
1	10-Jan	Course Introductions /A Framework for Financial Accounting	CH 1		
2	12-Jan	A Framework for Financial Accounting	CH 1	PreQ #1***	PostQ #1***
	17-Jan	MARTIN LUTHER KING'S BIRTHDAY: NO CLASS			
3	19-Jan	The Accounting Cycle: During the Period	CH 2	PreQ #2	HW #1
4	24-Jan	The Accounting Cycle: During the Period	CH 2	Syllabus Quiz	
5	26-Jan	The Accounting Cycle: During the Period	CH 2		PostQ #2
6	31-Jan	The Accounting Cycle: End of the Period	CH 3	PreQ #3	HW #2
7	2-Feb	The Accounting Cycle: End of the Period	CH 3		HW #3
8	7-Feb	The Accounting Cycle: End of the Period	CH 3		PostQ #3
9	9-Feb	Exam 1 Review (Quiz #1)	CH 1-3		HW #4
10	14-Feb	<b>Exam I (Sessions 1 – 9)</b>			
11	16-Feb	Receivables and Sales	CH 5	PreQ #4	PostQ #4, Accounting Careers Assignment
	21-Feb	PRESIDENTS' DAY: NO CLASS			
12	23-Feb	Receivables and Sales	CH 5		HW #5
13	28-Feb	Receivables and Sales	CH 5		PostQ #5
14	2-Mar	Inventory and Cost of Goods Sold	CH 6	PreQ #5	HW #6, Mid-Course Survey
15	7-Mar	Inventory and Cost of Goods Sold	CH 6		PostQ #6
16	9-Mar	Reporting and Analyzing Long-Lived Assets	CH 7	PreQ #6	HW #7
	13-Mar – 20-Mar	SPRING BREAK – NO CLASS			
17	21-Mar	Reporting and Analyzing Long-Lived Assets	CH 7		PostQ #7
18	23-Mar	Exam 2 Review (Quiz #2)	CH 5-7		HW #8
19	28-Mar	<b>Exam 2 (Sessions 11 – 18)</b>			
20	30-Mar	Financial Statement Analysis/Project Day	CH 12	PreQ #7	
21	4-Apr	Time Value of Money/Long-term Liabilities	APP C/ CH 9	PreQ #8	PostQ #8
22	6-Apr	Long-term Liabilities	CH 9	PreQ #9	HW #9
23	11-Apr	Long-term Liabilities	CH 9		PostQ #9
24	13-Apr	Stockholder's Equity	CH 10	PreQ #10	HW #10, <b>Individual Project Due by 11:59 pm</b>
25	18-Apr	Stockholder's Equity/Statement of Cash Flows	CH 11	PreQ #11	PostQ #10

26	20-Apr	Statement of Cash Flows	CH 11		HW #11
27	25-Apr	Statement of Cash Flows	CH 11		PostQ #11
28	27-Apr	Exam 3 Review (Quiz #3)	CH 9-12, APP C		HW #12, <b>Accounting Experience</b> <b>Due by 11:59 pm</b>
<b>Exam</b>	<b>9-May</b>	<b>Final Exam (Sessions 20 - 28)</b>			

\*Quizzes due before class must be started on Blackboard by **9 am** on the due date.

\*\*Assignment and quizzes due after class must be started on Blackboard by **11:59 pm** on the due date

\*\*\* To accommodate students adding the course during the first week of classes, these two quizzes are due at **11:59 pm on Saturday, January 15th**

## Appendix I



### Undergraduate Program Learning Goals and Objectives (last update 12/21/17)

**Learning goal 1: Our graduates will demonstrate critical thinking skills so as to become future-oriented problem solvers, innovators and decision makers in diverse and rapidly changing business environments.**

- Students will demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies
- Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking
- Students will critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world
- Students will be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems
- Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas

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**Learning Goal 2: 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.**

- Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.
- Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)

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**Learning Goal 3: Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.**

- Students will identify and assess diverse personal and organizational communication goals and audience information needs
- Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts
- Students will understand individual and group communications patterns and dynamics in organizations and other professional contexts

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**Learning goal 4: Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.**

- Students will recognize ethical challenges in business situations and assess appropriate courses of action
- Students will understand professional codes of conduct

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**Learning goal 5: Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace.**

- Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world
- Students will understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.

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**Learning goal 6: Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.**

- Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics
  - Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management
  - Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets)
  - Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices
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## Appendix II



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

<b>OBJECTIVE 1</b>	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.
<b>OBJECTIVE 2</b>	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.
<b>OBJECTIVE 3</b>	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
<b>OBJECTIVE 4</b>	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
<b>OBJECTIVE 5</b>	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
<b>OBJECTIVE 6</b>	Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze and solve problems, work interactively with other people, and develop and present conclusions.

**APPENDIX III**  
**How BUAD280 Contributes to Student Achievement of Marshall's Six Undergraduate Program Learning Goals**

Goal	Marshall Program Learning Goal	BUAD280 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, 3-9
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>	2, 6-9
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>	N/A
4	<p><b>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</b></p> <p>Specifically, students will:</p>	2



	<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>	
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>	3
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). 6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1, 6, 7,-9

## Rules of Academic Etiquette

General rules of thumb:

- When in doubt about how you should speak, write, or act, always err on the side of formality. You will never offend or annoy someone by being overly formal and polite.
- While you are in college, your coursework is your job. You should behave as you would in a professional work environment.

Appropriate titles:

- It is inappropriate to address professors, either in person or via e-mail, using the titles “Mr,” “Mrs,” “Miss,” or “Ms.” You are no longer in high school. You can use the titles “Dr.” or “Professor.” If they are a dean or associate dean, you may address them by the title “Dean.”
- Do not address professors by their first names or anything else unless they explicitly ask you to do so.
- Correct usage: “Dr. Smith”
- Incorrect usage: “Mrs. Smith”

Because my last name can be a mouthful, you are welcome to call me either Dr. Stice-Lawrence or Dr. Stice.

When writing an email to your professor:

- Begin the email with “Dear Professor Smith,” “Dear Prof. Smith,” or “Dear Dr. Smith.” Do not begin the email “Hi” without addressing your professor by their title and surname.
- It’s generally rude to just say “Dear Professor” without specifying their surname—this implies that you do not actually know your professor’s name.
- Be alert to the tone of your message. Any email to a professor or teaching assistant should sound like a formal letter, not a text message or a demand to a customer service representative. For example, you should write:

Dear Professor Smith,

*I’m having difficulties submitting my assignment via Blackboard and appear to be blocked out of the system. I will try to see if I can correct the error, but in the meantime I am sending you the assignment via e-mail.*

*Thanks,  
Jane*

**Do NOT write:**

*Hi, I can’t get blackboard to work. Please fix it. Thx Jane*

**Do NOT write:**

*Hello,  
I’m a senior and I need your class to graduate. I need you to enroll me immediately.*

Jane

- Write in complete sentences with correct spelling, grammar, and punctuation.
- Proofread your email before sending it.
- Words like “gonna”, “yeah,” “hey,” and “nope” have no place in professional communication