

University of Southern California
Syllabus Spring 2022
BUAD 280 Introduction to Financial Accounting

Faculty: James (Jim) Leonetti
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Units 3.0
Session Dates January 10, 2022 – April 29, 2022
Final Examination **Saturday May 7, 2022 8:00 am until 10:00 am**

Class Meetings

This course will begin on January 10, 2022. The first two class sessions will be conducted in an Online environment using ZOOM. Please see the ZOOM Link on Blackboard to attend the first two class sessions, on the dates of January 10, 2022 and January 12, 2022. The materials for these two classes will be available to students in Blackboard, under the tab Lecture Notes.

Beginning on January 19, 2022, this class is planning to be an in person learning experience and will meet in room 236 of the Leventhal Building, ACC. Should USC change its plans with respect to in person learning, we will communicate as soon as we can. (*Please see Classroom Policies in this Syllabus*).

<u>Section</u>	<u>Meeting Days</u>	<u>Scheduled Class Meeting Time</u>	<u>Room</u>
14510R	Monday & Wednesday	2:00 pm – 3:20 pm CA time	ACC 236

Course Description

This course, BUAD 280, is an introduction to accounting for undergraduate students whose majors require: (i) financial literacy, (ii) an understanding of the impacts that business transactions have on organizations, (iii) knowledge of basic accounting principles and techniques, (iv) and the ability to prepare and interpret the variety of information that financial statements provide managers, owners and other stakeholders. The primary focus of the course is to develop strong literacy in accounting. It will also include the development of the ability to prepare accounting entries, understand the accounting cycle, prepare and interpret financial statements and analyzing results related to business operations and financial position, cash flows, income generation, asset acquisition, and financing activities.

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Office Hours

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 intend to have both In- person Office hours and ZOOM meeting office hours, In the event that USC requires a virtual learning environment this semester, I will update my office hours schedule below to expand the time of Zoom office hours. If I get extended requests for Office Hours, I may add more time slots.

Reservations for office hours

- Reservations to meet with me in Office Hours are important. Historically, my office hours get filled very quickly. I use the Calendly APP as a scheduling resource for office meetings. A link for the Calendly APP is posted on Blackboard.
- **Reservation Link:** Please see the reservation for Office Hours Link in Blackboard. Then select either the In Person or the Zoom Office Hours link to schedule Office Hours. The Link will give you access to the Calendly APP. The Calendly App has many helpful features and will show my availability for scheduled In person and Zoom Office hours meetings.
- Students are welcome to drop in for in person office hours. However, I will honor appointments and give time preference to students who have appointments. Students are required to make appointments for Zoom office hours. Students should email me for mutual availability if an **alternative office hour meeting** is desired of if my schedule shows no availability.

In-person office hours - scheduled

- Location: Room B4 in basement of the Leventhal School
- Mondays and Wednesdays 3:45pm -5:30 pm; potentially later, if there is demand.
- **Potentially** Tuesdays 10:00 am – 12:00 pm. This time has been established as office hours for graduate students in another course that I am teaching. Students in BUAD 280 are welcome to drop by and see if I am available. I will meet with you if I am free. However, graduate will have priority on Tuesdays' and if a graduate students comes by the office I will need to meet with them.

Zoom office hours – scheduled

- **Thursday and Fridays from 10:00 -2:00; sometimes later**
- **Reservation Link:** Please see the reservation for Office Hours Link in Blackboard. Then select the Zoom Office Hours link to schedule Zoom Office Hours. **The Link will give you access to the Calendly APP. I use the Calendly App to schedule Zoom Office Hours.**
- **Please use the Calendly App** to schedule an appointment to meet with me via Zoom. Calendly APP provides a ZOOM link when you schedule a meeting. Calendly will show availability of my schedule.
- If I do not have any appointments by 10:30 am on the days that I am scheduled to hold Zoom Office hours, I may terminate office hours for that entire day.

Alternative office hour meetings

- ✓ Alternative office hours and meetings will be scheduled as is mutually convenient.
- ✓ Alternative office hours may be in person, zoom or by phone call.
- ✓ PLEASE don't hesitate to contact me and request to meet if scheduled office hours are not available.
- ✓ Students are also encouraged to contact me to request appointments for meetings at times other than the scheduled office hour times shown in the syllabus or in the Calendly app.
- ✓ I may be open to very late, early and/or meeting on non-school days (weekends).

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Course Learning Objectives

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

1. Describe a business operating cycle and demonstrate the impact of various operating activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a multi-step income statement. *(Marshall Learning Goal 1.2, 1.3, 1.4, 3.3 6.1)*
2. Demonstrate an understanding of the key principles and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. *(Marshall Learning Goal 1.2, 1.3, 1.4, 6.1, 6.2)*
3. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. *(Marshall Learning Goal 4.2, 5.2)*
4. Explain how management, other stakeholders and the business community use key sections of the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.2, 5.2)*
5. Analyze the cash impact of business transactions by creating a statement of cash flows from a series of transactions and account balance changes. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.2)*
6. Evaluate the impacts of accrual-based accounting and management decisions on financial statement presentation and stakeholder choices by analyzing a variety of business activities / scenarios and developing journal entries. *(Marshall Learning Goal 1.2, 1.3., 1.4, 2.1)*
7. Describe a business financial position and demonstrate the impact of various financing and investing activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a classified balance sheet. *(Marshall Learning Goal 1.2, 1.3, 1.4, 4,2, 6.1, 6.2)*
8. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing an opinion on investment in a company. *(Marshall Learning Goal 1.2, 1.3, 1.4, 2.3 4.2)*

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Course Activities (*please also see Classroom Policies*)

The professor reserves the right to alter the Course Calendar and/or the timing of any assignment or quiz or mid-term examination. **The date of the final examination may not be changed by the professor, unless a student has an Allowed Exception as defined later in this syllabus. USC retains the right to change the time and date of the final examination.** Any material change to the syllabus will be documented by an Announcement to all students on Blackboard.

The course will utilize a variety of different structures and activities:

- This Course will be using the tools and resources of McGraw Hill Connect. It is required that students sign-up for Connect. [Connect/Blackboard Student Registration Instructions](#)
- The course is planned as an in person course, however that may change as USC determines.
- The Course Calendar, **Exhibit A**, details assignments, examinations, quizzes and other activities.
- Classroom sessions may involve professor lectures, Zoom online learning, one-on-one interactions, examinations, homework and other assignments, guest speakers and materials.
- The Course may also utilize videos and other materials from third parties
- 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

A. **Textbook-** The following book will be used in this course:

- ***Financial Accounting, 5th Ed.*** – Authors: Spiceland, D., Thomas, W., and Hermann, D. (2018). Published by McGraw-Hill Education - **Purchase via Connect**
- **It is a requirement to use the Connect Textbook, Smart books, homework and other assignments.** 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>

B. **Blackboard:** Students are required to be able to access and use Blackboard.

If you have any questions or need assistance with the Blackboard Course Pages, please contact the Marshall HelpDesk at 213-740-3000 (option 2) or HelpDesk@marshall.usc.edu.” Alternatively, (213) 740-5555 will get you the USC ITS Help Desk.

C. **Other Course materials:** Other Course materials and resources will be posted in Blackboard.

D. **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)
- Camera and microphone
- Zoom
- A McGraw Hill Connect Account is a requirement for this course.

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Outside of Class Resources and Activities

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.

The McGraw Hill Connect resources include the textbook, adaptive reading materials, quizzes, homework, and voluntary self-study materials. 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).

Reading, Smartbook Assignments, homework and quizzes are all to be completed outside of the classroom. Please see the Course Calendar and more details below for further information.

Additionally, Exhibit A referenced a number of Edspira Videos. The Edspira Videos are meant to be helpful optional additions and aides to the learning process in this course. Watching the Edspira videos is entirely optional. The free website EDSPIRA.Com (<https://www.edspira.com/>) is an excellent source of information. The EDSPIRA website has a vast library of short videos on topics that students can research on a variety of Accounting and Finance related topics.

The Leventhal School may offer tutoring sessions to all students of BUAD 280. We will provide more information on tutoring services in the future as soon as the details become known. We may also have a teaching assistant who will provide support to students. More details will be provided once the semester begins.

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

TECHNOLOGY REQUIREMENTS

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

- Access to a working computer that has a current operating system with updates installed
- Reliable Internet access and a USC email account.
- A current Internet browser that is compatible with Blackboard (Google Chrome is the recommended browser for Blackboard).
- A McGraw Hill Connect Account to purchase Textbook and other materials.
- A working video camera with speakers and microphone for use on Zoom.
- Microsoft Word as your word processing program.
- Microsoft Excel as your data analysis program.
- Reliable data storage for your work.

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Classroom Policies

This course is planned to be offered as an in-person course. Active class participation is important in achieving the learning objectives for this course. Students are expected to be in attendance in the classroom and actively participating. Unless (1) USC has indicated that portions of this course will be conducted virtually, (2) a student has an accommodation letter from OSAS or Marshall, or (3) a student is experiencing an illness or does not pass Trojan check, or other is experiencing an **Allowed Exception**, (as later defined in this syllabus) then in person attendance and active participation is expected in the classroom.

However, this course is being conducted while the risk of contracting COVID 19 (or its variants) is considered a serious health risk. The university reserves the right to exercise its judgement to change a portion of the course meeting dates or all of the course meeting dates in this class to be virtual (online). Should USC determine certain meeting dates in this course should be held virtually, then those class meeting sessions will be held virtually using ZOOM or another technology. In-person classroom learning will not occur on any date that USC has determined that the course should meet virtually. Should USC make the determination to conduct this course virtually, communication will be made to all students informing them of any changes on how the course will be conducted and any changes to this Syllabus.

Additionally, if a student provides an accommodation letter from USC, OSAS or from Marshall detailing visa or travel restrictions, then the student may be permitted to attend the course asynchronously, or virtually using 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 classroom lecture and activities. Students will earn Professionalism points even if not attending class in person under these circumstances.

Students who are experiencing illness, or who do not meet the requirements of Trojan Check or do not meet other safety protocols established by USC, should not attend class in person. Please inform the instructor if you will be missing class activities, prior to the class or as promptly as reasonable. Please be prepared to potentially provide evidence that you are under the care of a medical professional. Students will earn Professionalism points even if not attending class in person under these circumstances. Students who have an illness, may attend class via Zoom. Please see the section ***Make Up Work and Extra Credit*** of the syllabus for information on what to do if you are ill at the time of a scheduled examination.

COVID 19 Protocols

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 all USC protocols and requirements for health and safety procedures should not attend in person activities.

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Classroom Conduct

Because the university classroom is a place designed for the free exchange of ideas, we must show respect for one another in all circumstances. It is expected that everyone will practice courtesy and respect to one another at all times. Failure to treat everyone in Class with courtesy and respect may result in a loss of professionalism points We will show respect for one another by exhibiting patience, courtesy, and professionalism in our exchanges. Appropriate language and restraint from verbal attacks upon those whose perspectives differ from your own is a requirement. Courtesy and kindness are the requirement and the norm for those who attend and participate in my class. Please see the graded element – **Professionalism** in this syllabus.

Class Netiquette

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

Please do:

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

Please do not:

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

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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>.

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 are listed in **Exhibit C** to the syllabus
- ✓ Homework Assignments are detailed within **Exhibit D** to the syllabus

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Dates to Remember

The dates provided in this syllabus are based upon the current planned in-person learning environment for the Spring Semester 2022. In the event that USC or the Marshall School change from an in-person learning environment to a virtual learning environment, then the Course Calendar and Exhibits may be changed. Communication will be provided to students for any change in planned activities.

The **Course Calendar** contains important dates and activities in this Course. The **Course Calendar** is **Exhibit A** to this Syllabus. Students should regularly read and familiarize themselves with the advance reading assignments, Team Assignments, Quizzes, Examinations and other activities in the **Course Calendar**. Please note that there are several assignments due prior to the first day of class.

Additionally, the following dates are important for students to be aware:

Action or Item	Date
Beginning of the Spring Semester 2022- first day of the course	January 10, 2022
Martin Luther King Jr. Holiday	January 17, 2022
Last day to add the Class or drop the Class without the mark of a W and receive a refund	January 28, 2022
Mid-Term Examination I	February 16, 2022
President's day Holiday	February 21, 2022
Last day to drop the Class without the mark of a W	February 25, 2022
Last day to change from P/NP to Letter Grade	February 25, 2022
Spring Break	March 14-19
Mid-Term Examination II	April 4, 2022
Last day to drop with a W	April 8, 2022
Last day of lectures] for this class	April 27, 2022
Final Quiz and Final Homework are due	April 29, 2022
Final Examination	May 7, 2022

Please refer to the following Exhibits to the Syllabus for important information, dates and requirements:

- A. Exhibit A - Course Calendar
- B. Exhibit B – Smartbook Assignments
- C. Exhibit C – Quizzes
- D. Exhibit D - Homework Assignments

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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, starting from the time that they enrolled in the class**, 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. The last day to add this class is January 28, 2022

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 *January 28, 2022*. The last day to drop with a mark of a “W” is *April 8, 2022*

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Grading Standards

The USC Marshall School of Business grading guidelines and standards specifies a target G.P.A. for undergraduate core courses of 3.3, which is approximately a letter grade of a B+ . However, the final average G.P.A. may vary based on a variety of factors. Those factors include: the overall performance of this cohort of the class, the statistical results of the total scoring in the class and other factors. BUAD 280 is a challenging course. In order to help students' gauge their relative performance, updates may be provided showing the statistical performance and the overall points earned by the cohort at various points in time throughout the semester. Interim letter grades will not be provided to the cohort. It is important for students to remember that the final examination represents a meaningful number of points in this course. The final exam offers students the opportunity to improve their class standing with their best effort on the final graded element of the course. The final exam is worth 25% of the points in this course.

Letter Grade to Point Conversion

Letter grades are earned by students for the entire body of work performed during the entire semester. No assignment, quiz, or examination will be awarded a specific letter grade. Graded coursework will result in points earned that will be accumulated throughout the semester. After all points are totaled, average points determined, point ranges and other statistics are calculated, then, points will be converted to letter grades and awarded, subject to normal administrative review procedures.

It is my general initial estimation that the letter grades for this class may 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%-91% of the points awarded.
- Grade of a B+ to a B- earned for achieving between 90.9%-79% of the points awarded
- Grade of a C+ to a C- earned for achieving between 78.9%- 64% of the points awarded
- Grade of a D+ to a D- earned for achieving between 63.9%-49.9% of the points awarded
- Grade of an F earned for achieving less than 49.9% of the points awarded.

The estimated percentage ranges above are provided with the goal of providing transparency on my initial estimations of how letter grades may correspond to percentages of points earned. The final percentages used to determine final letter grades **will likely be different** from those estimated percentages above. The final percentage ranges will correspond to the total grade points, earned by all students enrolled in the BUAD 280 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 overall performance of the cohort of students in the course.
- B. A statistical analysis of the points scored by students in the course.
- C. The final point ranges that correspond to final letter grades,
- D. 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),
- E. The overall average percentage score for all students within all sections of BUAD 280. and
- F. A student's overall points earned as compared to all students enrolled in all sections of BUAD 280.

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Make-up Work and Extra Credit

Extra credit is not offered to students and is not available in this class. Students should not request extra credit from the professor as it is not available.

Make-up work is generally not available and will not be offered to students, except for specific reasons (**“Allowed Exception”**). All Allowed Exceptions must be approved by the Professor. The professor reserves the right to review documentation in order to approve an **Allowed Exception**. **Allowed Exceptions** are limited but may include:

1. Student has a religious observance conflict.
2. A student is suffering from illness or injury, documentation may be requested.
3. An emergency arises. An “emergency” is defined as a serious, and an unforeseen situation, which 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.
5. Student athletes traveling to/from events with written approval from the USC Athletic department.
6. Students representing USC , such as members of the Band, Dance Squad, Song Girls or other official USC organization, in which the student representing USC is traveling during the time that an examination is being given.

Students must inform the professor prior to the start of class, if they are aware that they will be experiencing a known **Allowed Exception**. Students experiencing an illness, or an emergency should communicate as soon as practical. Students who miss a Smartbook assignment, homework assignment, quiz or examination, will earn 0 points unless they have an approved **Allowed Exception**.

Students who miss an examination because of an approved **Allowed Exception** will be offered the opportunity to add the possible points relating to the missed exam to the next exam. Students who miss the final exam with an Allowed Exception will be offered the opportunity to take the class as an incomplete.

Graded Elements & Possible Points

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

<u>Graded Elements</u>	<u>Possible Points</u>	<u>Percentage of Total Points</u>
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>
Total	<u>1,000</u>	<u>100%</u>

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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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 Smartbook Assignments are graded based upon completeness.

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. 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. It is expected that students will be respectful and courteous to others. Additionally, students are expected to adhere to **Classroom Policies, Covid 19 Protocols, Statement of Academic Conduct , Classroom Conduct and Class Netiquette** presented within this Syllabus. Failure to act consistently with those aforementioned criteria and guidance above will be deemed as unprofessional in this course.

Disruptive, negative behavior, hurtful or inappropriate actions are examples of non-professional 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 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. Any student who does not attend a class lecture session, and does not notify the professor by email, **at least 15 minutes prior** to the start of that class session, has not met the standard of professional behavior for that class.

Beginning on January 19, 2022, if a student desires to attend the class via Zoom, the student must contact the professor prior to the start of each class in order to earn professionalism points, unless the student has provided an approved accommodation from USC to attend class via Zoom or asynchronously. Students contacting the professor after a class session has started or students who do not sign the attendance register may not earn professionalism points for that class.

While there is not a dress code for attending lectures, professionalism requires that students should dress appropriately. “Appropriately” is defined as attire that would be the norm for students attending USC. 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.

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Homework 120 points or 12% of the total.

Homework is a critical 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 answers to the questions are not correct. It is important to complete homework and submit it through Connect. There is no 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. Please see the tab, “Quizzes”, to find 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:

- Students are responsible for having a secure and stable internet connection that will last for the duration of the quiz.
- All quizzes are open book and open note.
- All quizzes must be completed in one sitting. Once you start a quiz you must complete it within the time allowed. If you log out of the quiz, the quiz will auto submit.
- 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.
- 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.

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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 16, 2022, during normal class time**. Midterm exam 2 will be held on **April 4, 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 **Saturday, May 7, 2022, from 8:00 am to 10:00 am** 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.
- Computers, Cell phones, tablets, laptops and other electronic devices are prohibited and may not be used during any examination. A USC Leventhal calculator may be provided to you.
- 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 are planned to be held during the scheduled class meeting time in the normal classroom location.
- Paper exams will be returned to you after grading. If you fail to pick up your mid-term examination, it will be destroyed after the final grades are posted.
- There are no scheduled make-up examinations. If a student has an Approved Exception, please refer to a prior section in the syllabus labeled as “**Make-Up Work and Extra Credit**”.
- The final exam date 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.**

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Collaboration Policy

Students are permitted and encouraged to discuss their ideas for completing Smartbook Assignments, and Homework Assignments with classmate and 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 within 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 quiz or 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

Responding to Student Questions on Graded Items

If a student believes that an error has occurred in the grading of any Quiz or Examination, then please write me a memo and request that I re-evaluate the grading. Send the memo to me by email and explain fully and thoughtfully why you think an error in grading has occurred. Please provide pictures or screen shots if that is helpful. Be advised that the grading re-evaluation process can result in three types of grade adjustments: positive, none, or negative. The professor reserves the sole right for all revaluation decisions of graded items.

Timeframes for Requesting Grade Re-evaluation:

Professionalism – Submit a written email to me within 2 business days of grades being posted on Blackboard. After such time, professionalism grades will be considered final.

Quizzes - Submit your memo to me by email within 2 business days of grades being posted on Blackboard. After such time, quiz grades will be considered final.

Homework Assignment - Submit your memo to me by email within 2 business days of grades being posted on Blackboard. After such time, team assignment grades will be considered final.

Midterm Examinations - Submit your memo to me by email within 7 calendar days of grades being posted on Blackboard. After such time, midterm examination grades will be considered final.

Please do not approach me in the classroom and discuss the grading of any mid-term question. I am not permitted and will not discuss your grades where that discussion may be heard by others. Please send me an email and we will resolve your question privately and quickly.

Final Examination -Final examination grades are final after being posted to Blackboard.

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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 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. If your cell phone rings in class, or you are identified as texting during class you may suffer a loss of points under the Professionalism policies in this course.

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.

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Support Systems

Students and Disability Accommodations:

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. You may contact OSAS at (213) 740-0776 or via email at osasfrontdesk@usc.edu.

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

studenthealth.usc.edu/counseling

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

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

suicidepreventionlifeline.org

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

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

studenthealth.usc.edu/sexual-assault

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

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

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

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.

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

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

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

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

USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call

dps.usc.edu, emergency.usc.edu

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

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

dps.usc.edu

Non-emergency assistance or information.

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

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

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.

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

<https://uscsa.usc.edu/>

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

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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

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

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

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

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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	BUAD280 COURSE OBJECTIVES THAT SUPPORT THIS GOAL
1	<p>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.</p> <p>Specifically, students will:</p> <p>1.1 Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas (not explicit for this course).</p> <p>1.2 Critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world.</p> <p>1.3 Be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.</p> <p>1.4 Demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies.</p>	1, 3-8
2	<p>Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21st century's evolving work and organizational structures.</p> <p>Specifically, students will:</p> <p>2.1 Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.</p> <p>2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.</p> <p>2.3 Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors).</p>	2, 6,7

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

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Exhibit A (1 of 4)
Course Calendar

Date	Class #	Topics to be Covered	Advanced Preparation Reading & Videos	Advanced Preparation Assignments
01/10	1	Introduction to the Course Syllabus overview Framework of Accounting	Read the Syllabus Textbook :Chapter 1	None
01/12	2	Review of Class #1 Financial Statements Careers in Accounting Classroom exercise (maybe)	Textbook: Chapter 1 EDSPIRA-Financial Accounting Under Balance Sheet: <ul style="list-style-type: none"> ➤ Assets, ➤ Liabilities, ➤ Stockholders' equity 	Smart Book- REF 0 See Exhibit B Quiz #1 See Exhibit C
01/17		Martin Luther King Jr. Holiday	None	None
01/19	3	Review of Week 1 Double Entry Accounting Debits and Credits T Accounts	Textbook :Chapter 2 EDSPIRA-Financial Accounting Under Introduction to Accounting: <ul style="list-style-type: none"> ➤ Debits and Credits ➤ Double entry accounting ➤ T Accounts 	Smart Book- REF 1 See Exhibit B Quiz #2 See Exhibit C Homework Due See Exhibit D.
01/24	4	Review of Class # 3 Accounts Receivable Accounts Payable Shareholder Equity Increases and decreases accounts	Textbook :Chapter 2 EDSPIRA-Financial Accounting Under Introduction to Accounting: <ul style="list-style-type: none"> ➤ Format of Journal entry ➤ Recording a journal entry 	None
01/26	5	Review of first four classes. Review Homework Assignment # 2	Textbook :Chapter 2	Smart Book- REF 2 See Exhibit B Quiz #3 See Exhibit C Homework Due See Exhibit D
01/31	6	Accrual Accounting Internal Transactions Trial Balance Adjusting Journal Entries	Textbook: Chapter 3 EDSPIRA-Financial Accounting Under Introduction to Accounting: <ul style="list-style-type: none"> ➤ Nominal vs Real Accountants ➤ Intro to Adjusting Journal Entries ➤ Prepayment AJE's ➤ Accrual AJE's 	None
02/02	7	Adjusted Trial Balance Closing Trial Balance Classified Balance Sheet Financial Statements	Textbook :Chapter 3 EDSPIRA-Financial Accounting Under Introduction to Accounting: <ul style="list-style-type: none"> ➤ Closing Entries ➤ Post-Closing Trial Balance (TB) ➤ Accounting Cycle 	Smart Book- REF 3 See Exhibit B

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

Date	Class #	Topics to be Covered	Advanced Preparation Reading & Videos	Advanced Preparation Assignments
02/07	8	Review of Chapter 3 Review of Homework relating to Chapter 3	Textbook :Chapter 3-See Exhibit B EDSPIRA-Financial Accounting Under Income Statement <ul style="list-style-type: none"> ➤ Income Statement Overview ➤ Revenue/Expenses 	Homework Due See Exhibit D Quiz #4 See Exhibit C
02/09	9	Cash and Internal Controls Cash Equivalents	Textbook : Chapter 4 EDSPIRA-Financial Accounting Under Cash, Receivables & Prepaids <ul style="list-style-type: none"> ➤ Cash and Cash equivalents 	None
02/14	10	Review Chapter 4 homework Review of Chapter 1-4	Textbook : Chapter 4	Smart Book- REF 4 See Exhibit B Quiz #5 See Exhibit C Homework Due See Exhibit D
02/16	11	Midterm Exam I	Study Chapters 1-4	Study
02/21		President's Day Holiday	Read Chapter 5	None
02/23	12	Mid-term review Accounts receivable and sales Allowance for doubtful accounts Sales returns and allowances Sales Discounts	Textbook :Chapter 5 EDSPIRA-Financial Accounting Under Cash, Receivables & Prepaids <ul style="list-style-type: none"> ➤ Accounts Receivable ➤ Sales Discounts ➤ Sales returns and allowances 	None
02/28	13	Review Class #12 Allowance for uncollectible accounts Bad debt expense Aging Method	Textbook :Chapter 5 EDSPIRA-Financial Accounting Under Cash, Receivables & Prepaids <ul style="list-style-type: none"> ➤ Percentage of Sales Method for estimating bad debts expense ➤ Aging Method for estimating bad debt expense. 	Smart Book- REF 5 See Exhibit B
03/02	14	Inventory Inventory Components Inventory Equation Inventory Methods	Textbook :Chapter 6- See Exhibit B EDSPIRA-Financial Accounting Under Inventory <ul style="list-style-type: none"> ➤ Inventory defined ➤ Periodic Inventory ➤ Perpetual Inventory ➤ Average Cost inventory method ➤ FIFO Inventory method ➤ LIFO inventory method 	Quiz #6 See Exhibit C Homework Due See Exhibit D

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

Date	Class #	Topics to be Covered	Advanced Preparation Reading & Videos	Advanced Preparation Assignments
03/07	15	Review Class #14 Inventory Valuation	Textbook :Chapter 6 EDSPIRA-Financial Accounting Under Inventory ➤ Lower of Cost or Net Realizable Value	Smart Book- REF 6 See Exhibit B
03/09	16	Review Chapter 6 Review Homework for chapter 6	Textbook :Chapter 6	Homework Due Quiz #7 See Exhibit C
03/14		Spring Break	Spring Break	Spring Break
03/16		Spring Break	Read Chapter 7	Spring Break
03/21	17	Long Lived Assets Tangible vs Intangible Assets Depreciation/ Amortization Impairment	Textbook :Chapter 7 EDSPIRA-Financial Accounting Under Property Plant & Equipment ➤ Property Plant & Equipment defined ➤ Depreciation ➤ Impairment of PPE	
03/23	18	Review Chapter 7 Review homework	Textbook :Chapter 7 EDSPIRA-Financial Accounting Under Property Plant & Equipment ➤ Straight line depreciation ➤ Double declining balance method ➤ Units of production method ➤ Sum of the years digits method	Smart Book- REF 7 See Exhibit B Homework Due See Exhibit D
03/28	19	Current Liabilities Deferred Revenues Current Portion of LT debt Working Capital/Acid Test	Textbook :Chapter 8 EDSPIRA-Financial Accounting Under Current Liabilities ➤ Unearned revenues	Quiz #8 See Exhibit C
03/30	20	Review Chapter 8 Review of Chapters 5-8	Textbook :Chapter 8 EDSPIRA-Financial Accounting Under Current Liabilities ➤ Current Liabilities ➤ Contingent Liabilities	Smart Book- REF 8 See Exhibit B Quiz #9 See Exhibit C Homework Due See Exhibit D
04/04	21	Midterm Exam II	Study Chapters 5-8	Study
04/06	22	Review Mid-term Long Term Debt Present value Issuance of bonds at par Discounts & Premiums TIE Ratio	Textbook :Chapter 9 EDSPIRA-Financial Accounting Under Long Term Liabilities ➤ Bonds issued at par ➤ Amortizing a bond discount ➤ Accounting for premiums ➤ Accounting for discounts	None

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

Date	Class #	Topics to be Covered	Advanced Preparation Reading & Videos	Advanced Preparation Assignments
04/11	23	Review Chapter 9 Review Chapter 9 homework	Textbook :Chapter 9	Smart Book- REF 9 See Exhibit B Homework Due See Exhibit D
04/13	24	Owners' Equity Issuance of common stock Preferred Stock Accounting for Treasury Stock Stock Dividends Stock Splits	Textbook :Chapter 10 EDSPIRA-Financial Accounting Under Stockholders' Equity <ul style="list-style-type: none"> ➤ Common stock vs Additional Paid in Capital. ➤ Preferred Stock ➤ Common Stock ➤ Additional Paid in Capital ➤ Treasury Stock ➤ Market Capitalization 	Quiz #10 See Exhibit C
04/18	25	Review Chapter 10 Market capitalization ROAE Dividend Yield Earnings Yield PE Ratio	Textbook :Chapter 10	Smart Book- REF 10 See Exhibit B Homework Due See Exhibit D Quiz #11 See Exhibit C
04/20	26	Statement of Cash Flows Direct Method Indirect Method Free Cash Flow Metric	Textbook :Chapter 11 Article on Cash Flow- Dr. P. Drake EDSPIRA-Financial Accounting Under Statement of Cash Flows <ul style="list-style-type: none"> ➤ Indirect method of SCF ➤ Direct method of SCF ➤ Cash Flow from Operations ➤ Cash Flow from Investing ➤ Cash Flow from Financing 	None
04/25	27	Review Chapter 11 Review Chapter 11 homework	Textbook :Chapter 11 Watch Edspira Video on Cash Flow Statement	Smart Book- REF 11 See Exhibit B Homework Due See Exhibit D
04/27	28	Financial Statement Analysis	Textbook :Chapter 12	Quiz #12 See Exhibit C
04/29	--	No Class	Read the Lecture Notes	Smart Book- REF 12 See Exhibit B Quiz #13 See Exhibit C Homework Due See Exhibit D
05/07	29	Final Examination	Final Examination	Study

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EXHIBIT B

Smart Book- McGraw Hill Connect Assignments

Assignment Reference	Available time period	Location on Blackboard	Points
Introduction 0	Availability Begins 01/03 8:00 am Availability ends 01/12 11:30 pm	Connect Sign-up & Orientation videos See folder Orientation Assignments	6 Points
1	Availability Begins 01/03 8:00 am Availability ends 01/14 5:00 pm	Smartbook Assignments Smart Book Assignments Chapter 1	2 Points
2	Availability Begins 01/12 4:00 pm Availability ends 01/24 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 2	2 Points
3	Availability Begins 01/24 4:00 pm Availability ends 02/02 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 3	2 Points
4	Availability Begins 02/02 4:00 pm Availability ends 02/14 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 4	2 Points
5	Availability Begins 02/14 4:00 pm Availability ends 02/28 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 5	2 Points
6	Availability Begins 02 /28 4:00 pm Availability ends 03/07 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 6	2 Points
7	Availability Begins 03/07 4:00 pm Availability ends 03/23 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 7	2 Points
8	Availability Begins 03/14 8:00 am Availability ends 03/30 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 8	2 Points
9	Availability Begins 03/30 4:00 pm Availability ends 04/11 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 9	2 Points
10	Availability Begins 04/11 4:00 pm Availability ends 04/18 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 10	2 Points
11	Availability Begins 04/11 4:00 pm Availability ends 04 /25 1:00 pm	Smartbook Assignments Smart Book Assignments Chapter 11	2 Points
12	Availability Begins 04/11 4:00 pm Availability ends 04/29 11:30 pm	Smartbook Assignments Smart Book Assignments Chapter 12	2 Points

The Smartbook Assignments may be found on Blackboard. Students will receive real time feedback upon submission of 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 materials. There is no make-up work available for missed Smart book Assignments. Late assignments, even by one minute, will not be accepted and will earn no points.

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EXHIBIT C

Quizzes

Quiz #	Available time period for Quiz	Focus of the Quiz	Points
Quiz # 1	Availability Begins 01/03 8:00 am Availability ends 01/14 11:30 pm	This quiz will focus on the content in the Syllabus .	4 Points
Quiz # 2	Availability Begins 01/03 8:00 am Availability ends 01/16 11:30 pm	This quiz will focus on the material discussed during the classes #1-2	12 Points
Quiz # 3	Availability Begins 01/19 4:00 pm Availability ends 01/30 11:30 pm	This quiz will focus on the material discussed during the classes #3-4	13 Points
Quiz # 4	Availability Begins 01/31 4:00 pm Availability ends 02/07 11:30pm	This quiz will focus on the material discussed during the classes #6-8	13 Points
Quiz # 5	Availability Begins 02/09 4:00 pm Availability ends 02/15 11:30 pm	This quiz will focus on the material discussed during the classes #9-10	10 Points
Quiz # 6	Availability Begins 02/23 4:00 pm Availability ends 03/06 11:30 pm	This quiz will focus on the material discussed during the classes #12-13	13 Points
Quiz # 7	Availability Begins 03 /02 4:00 pm Availability ends 03/20 11:30 pm	This quiz will focus on the material discussed during the classes #14-16	13 Points
Quiz # 8	Availability Begins 03/21 4:00 pm Availability ends 03/28 1:00 pm	This quiz will focus on the material discussed during the classes #17-18	13 Points
Quiz # 9	Availability Begins 03/28 4:00 pm Availability ends 04/03 11:30 pm	This quiz will focus on the material discussed during the classes #19-20	10 Points
Quiz # 10	Availability Begins 04/06 4:00 pm Availability ends 04/12 11:30 pm	This quiz will focus on the material discussed during the classes #22-23	13 Points
Quiz # 11	Availability Begins 04/12 4:00 pm Availability ends 04/19 11:30 pm	This quiz will focus on the material discussed during the classes #24-25	13 Points
Quiz # 12	Availability Begins 04/20 4:00 pm Availability ends 04/27 11:30 pm	This quiz will focus on the material discussed during the classes #26-27	13 Points
Quiz # 13	Availability Begins 04/25 4:00 pm Availability ends 04/29 11:30 pm	This quiz will focus on the material discussed during the class #28	10 Points

Please read and adhere to the Rules and Requirements of Quizzes earlier in this document. Additionally, students should be aware of the following items:

- Quizzes must be completed in one sitting.
- 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
- Please note that Quiz #1 may be started on prior to the beginning of classes.
- Please note that Quiz #13 is due on or before Friday April 29, 2022.
- Students should communicate if they have an **Allowed Exception as soon as possible**.

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EXHIBIT D
Homework Assignments

Due Date	Chapter	Brief Exercises	Exercises	Problems	Total Points Available
01/19	1	BE1-3, BE1-4, BE1-5, BE1-6, BE1-7, BE1-8	E1-4, E1-5, E1-8, E1-14	P1-1A, P1-2A,	10
01/26	2	BE2-2, BE2-3, BE2-4, BE2-6, BE2-12	E2-4, E2-5, E2-12, E2-15	P2-8A	10
02/07	3	BE3-5, BE3-6, BE3-7, BE3-10, BE3-11, BE3-12	E3-1, E3-2, E3-5, E3-16	P3-4A	10
02/14	4	BE4-2, BE4-3, BE4-7, BE4-12, BE4-14	E4-1, E4-3, E4-9, E4-16, E4-17, E4-18	None	10
03/02	5	BE5-2, BE5-6, BE5-10, BE5-16, BE5-19	E5-2, E5-3, E5-17	P5-4A,	10
03/09	6	BE6-2, BE6-3, BE6-5, BE6-6, BE6-7, BE6-14	E6-4, E6-6, E6-7, E6-15,	P6-1A	10
03/23	7	BE7-1, BE7-3, BE7-10, BE7-11, BE7-13	E7-2, E7-5, E7-7, E7-10, E7-12	P7-8A	10
03/30	8	BE8-1, BE8-7, BE8-8, BE8-12	E8-10, E8-13	P8-1A	10
04/11	9	BE9-1, BE9-10, BE9-11	E9-8, E9-9, E9-11, E9-12	None	10
04/18	10	BE10-5, BE10-7, BE10-8, BE10-9, BE10-11	E10-6, E10-7, E10-10, E10-15	P-10-1A	10
04/25	11	BE11-2, BE11-4, BE11-5	E11-3, E11-11, E11-12, E-13	P11-3A, P11-4A	10
04/29	12	BE12-4, BE12-11	E12-1, E12-2, E12-9	P12-4A	10

Please be aware that homework will have a different reference in the Connect than what is shown above. Students should complete all of the homework assignments in Connect and on Blackboard.

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 to budget 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 will be Connect Assignments which are automatically graded with real time feedback. Students will have unlimited attempts to complete their homework. Grading of homework assignments will be based upon completion of the homework assignments and not necessarily on accuracy. **Please start your homework early, as it will not be accepted if it is late even by one minute, and you will earn 0 points.**

Homework is due by 2:00 pm on the dates posted in the table above. However, the homework due for April 29 is due by 11:30 pm. 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 or as soon as possible so we can make alternative arrangements.