

Faculty: Michael C. Paranal, CPA JD MBA MBT PgDIP
Office location: ACC 232D
Email: mparanal@marshall.usc.edu
Session Dates : August 22 through December 2, 2022

Class Sections for BUAD 280

* All times are PST

<u>Section</u>	<u>Meeting Days</u>	<u>Scheduled Class Meeting Time</u>	<u>Room</u>
14506R	Mon, Wed	9:30 am -10:50 am	JFF 233
14507R	Mon, Wed	11:00 am -12:20 pm	JFF 233
14508R	Mon, Wed	12:30 pm -1:50 pm	JFF 233

Office Hours: Wednesdays 3-5- In-Person (ACC 232D)
 Thursdays 4-5 – via Zoom

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*)

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 assignments on an ad hoc basis at the professor’s discretion.

Required Materials

The following book is required for this course:

- Spiceland, D., Thomas, W., and Hermann, D. (2021). *Financial Accounting, 6th Ed.* McGraw-Hill Education (ISBN10: 1260786528; ISBN13: 9781260786521)

Note: Please make sure to purchase the digital access card to the book. Homework Assignments will be completed using “Connect” available with the digital access card. For purchasing options and instructions on how to register Connect, please refer to the “Connect: Purchase and Registration FAQs” found on the “Assignment” folder on Blackboard for this course.

Also, make sure you have **Microsoft Excel** downloaded on your computer. All our Quizzes and Exams are administered using Microsoft Excel.

Prerequisites and/or Recommended Preparation:

Microsoft Excel is used for our quizzes and exams. Accordingly, familiarity with the basic functionalities of Excel will be beneficial. I will go through exercises using Excel in class for your benefit, so don’t worry if you are not entirely familiar with the program.

If you wish to learn or review Microsoft Excel, I have prepared an “Essential Excel” Course available on Blackboard under “Excel Essentials.” Depending on your level of Excel skills, you should set ample time to watch the videos to learn Excel, ideally prior to Quiz 1. The quizzes and challenges in the “Essential Excel” course are voluntary, but highly recommended if you are unfamiliar with Excel.

Although there are no formal prerequisites for this course, regularly reading a general business periodical or newspaper’s financial section (e.g., Financial Times or Wall Street Journal) will aid in your business education.

This is an accounting class, so yes, it would be wise to bring a calculator to class.

Course Notes:

All course materials can be found in Blackboard (<https://blackboard.usc.edu>) under “Course Materials.” This course is divided into modules, and each module is intended to cover one class session. The slides for each session are made available prior to the class. **It is expected that students will have completed all required reading before attending their class session each week. Also, pay close attention to when assignments are due. Assignments are due at 11:59pm PT on the due date identified in the schedule.** Students should ensure that they can access all of the online tools via Blackboard prior to the start of classes.

Classroom Policies – Fall 2022

1. Active class participation is important in achieving the learning objectives for this course. There is no substitute for learning and collaboration that happens inside the classroom. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation are expected in the classroom. **There is no option to attend class via Zoom.**
2. Students with accommodations should submit their accommodation document to their instructor as soon as possible.
3. Students who are experiencing illness should not attend class in person. Students who miss class for any reason are responsible for catching up on materials missed. A student who misses a class should reach out to classmates, the IAs/tutors and/or the professor in case of questions on missed material. **Although classes are recorded, these are for the professor’s use only and not made available to students.** A student who misses a class due to an emergency could request for a recording, which can only be granted if the emergency is both **verified** and **documented**. For the avoidance of doubt, medical emergencies are situations that represent acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.

Grading Policies:

Your grade in this class will be determined by your relative performance on exams, quizzes, assignments and participation. The total class score will be weighted as follows:

	<u>Weight</u>
Exam I	20%
Exam II	20%
Final Exam	30%
Quizzes	15%
Homework	7.5%
Participation	7.5%

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+”)

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 con-

trol, 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. You can read more about the policies for Incomplete Grades below under “**Additional Information.**”

Grading Detail:

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

Exams

In order to prepare you for the real-world, exams in this class are presented in case study/case analysis formats. 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 fall are as follows:

Exam 1	Monday, September 26
Exam 2	Wednesday, October 26
Final Exam	Friday, December 9

During the semester, a student has one week after the release of scores and discussion of the exam to review and discuss their grade. After this time, grades on tests become final. There are no make-up exams.

If you miss an exam due to an emergency or unavoidable conflict (medical, personal or family emergency, court order, participation in recognized curricular or extracurricular activities), you should i) provide proper documentation and ii) let the professor know in advance, to the extent possible. *For the avoidance of doubt, medical emergencies are situations that represent acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.* If a student misses a Midterm exam due to an emergency or unavoidable conflict, then the grade for that missed midterm will be reweighted to the remaining Midterm and Final Exams. If a student misses both Midterms, and in both cases this is due to an emergency or unavoidable conflict, then the student will automatically get an “IN” and will need to work with the Professor to complete this requirement within a year, consistent with the school’s policies (See “Incomplete Grades” below). If a student misses any midterm exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero for that Midterm exam.

All students MUST take the final exam. If a student misses the final exam due to an emergency or unavoidable conflict, then the student will get an “IN” and will need to work with the Professor to complete this requirement within a year, consistent with the school’s policies (See “Incomplete Grades” below). If a student misses the final exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero in the final exam.

All Midterm and Final Exams are proctored and conducted in person.

QUIZZES

Quizzes may include exercises and problems. They will be given the session 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. **No make-up quizzes will be given.**

HOMEWORK

There will be homework assignments assigned during the semester. Each assignment is due by the end of the day (midnight) on the due date. Homework assignments will be completed online using Connect. **No extensions for homework are allowed.**

PARTICIPATION

At various points during the semester, there may be unannounced exercises to provide students with examples of kind of material they should expect to see on quizzes or exams. These exercises can be completed on an individual basis, using any course materials present (i.e., open book / open notes). Points are earned by students completing the exercise based on the proper application of the techniques covered during class discussion. **No make-ups, late turn-ins, or alternative assignments will be accepted.**

Student Resources:

You have multiple resources to ensure you are caught up with the material or in the event that you want to review or clarify concepts taught in class.

- ***Professor Office Hours:*** Schedule office hours with the Professor. Refer to “Syllabus, Office Hours and Tutoring” on Blackboard to access the link to schedule.
- ***Instructional Assistants (IA) Office Hours:*** Schedule review sessions with the class IA. Refer to “Syllabus, Office Hours and Tutoring” on Blackboard to access the link to schedule.
- ***BUAD 280 Tutoring Session (PALS):*** BUAD 280 offers tutoring sessions for free! Upperclass Accounting Majors who performed well in BUAD 280 are available to tutor you. They are your BUAD 280 PALS (Peer Academic Leaders). Tutoring sessions are available Mondays thru Thursdays from 5 to 7 pm. Refer to “Syllabus, Office Hours and Tutoring” on Blackboard to access the link to schedule.

COURSE CALENDAR

Date	Topic	Reading Assignments	HW Assignments
08/22	Session 1: Course Introductions /A Framework for Financial Accounting	CH 1- Part A and B	Assignment 1: E1-4, E1-6, E1-8, E1-13, E1- 14, P1-4A (Due 08/29)
08/24	Session 2: Accounting Equation	CH 2- Part A	
08/29	Session 3: Debits & Credits; Journal Entries	CH 2- Part B	Assignment 1 Due
08/31	Session 4: Introduction to the Accounting Cycle	CH 2- Part B	Assignment 2: BE2-4, BE2-6, BE2-8, BE2-11, E2-7, E2-15, P2-3A, P2-4A (Due 09/12)

09/05	No Classes- LABOR DAY		
09/07	Session 5: The Accounting Cycle: Accrual Basis Accounting	CH 3- Part A	
09/12	Session 6: The Accounting Cycle: Adjusting Entries- Part I	CH 3-Part A	Assignment 3: E3-1, E3-2, E3-3, E3-4 (Due 09/14) Assignment 2 Due
09/14	Session 7: The Accounting Cycle: Adjusting Entries- Part II	CH 3- Part A	Assignment 3 Due
09/19	Session 8: The Accounting Cycle: Adjusted Trial Balance, Closing and Preparation of Financials	CH 3- Part B and C	Assignment 4: E3-7, E3-12, E3-20, P3-4A (Due 09/26)
09/21	Quiz 1 Due and In-Class Review Session		Quiz 1 Due 11:59PT on 9/20
09/26	Exam I (Sessions 1-8)		Assignment 4 Due
09/28	Session 9: Credit Sales and Accounts Receivable	CH 5- Part A	
10/3	Session 10: Estimating Uncollectible Accounts	CH 5- Part B	
10/05	Session 11: Notes Receivables	CH 5- Part C	Assignment 5: BE5-8, BE5-9, BE5-11, BE5- 16, BE5-18, E5-9, E5-17, E5-19, P5-4A (Due 10/10)
10/10	Session 12: Inventory and Cost of Goods Sold	CH 6- Part A and B	Assignment 5 Due

10/12	Session 13: Inventory Cost Methods	CH 6- Part A and B	Assignment 6: E6-4, E6- 14, P6-5A, P6-7A (part a) (Due 10/17)
10/17	Session 14: Long-Term Assets – Part I	CH 7- Part A	Assignment 7: BE7-1, BE7-2, BE7-3, BE7-10 (Due10/19) Assignment 6 Due
10/19	Session 15: Long-Term Assets- Part II	CH 7- Part B and C	Assignment 8: BE7-11, E7-9, E7-11, E7-12, E7-17, P7-8A (Due 10/24) Assignment 7 Due
10/24	Quiz 2 Due and In-Class Review Session		Quiz 2 Due 11:59PT on 10/23 Assignment 8 Due
10/26	Exam 2 (Sessions 9 – 15)		
10/31	Session 16: Time Value of Money/Long-term Liabilities	Appendix C	Assignment 9: BEC-3,BEC-5, BEC-13, PC- 2A (Due 11/02)
11/02	Session 17: Long-term Liabilities- Part I	CH 9- Part A and B	Assignment 9 Due
11/07	Session 18: Long-term Liabilities- Part II	CH 9- Part C	
11/09	Session 19: Statement of Cash Flows- Classification of Cash Flows	CH 11- Part A	
11/14	Session 20: Statement of Cash Flows- Preparing the Statement	CH 11- Part B	Assignment 10: E11-4,E11-5, E11-10, E11- 12, E11-13, E11-15, P11-1A, P11-4A (Due 11/19)

11/16	Session 21: Shareholders' Equity	CH 10- Parts A, B and C	Assignment 11: BE10-3, BE10-5, BE10-8, BE10-9, BE10-14, E10-9 (Due 11/28)
11/21	Session 22: Overview of Ratio Analysis	CH 12- Parts A and B	Assignment 10 Due
11/23	No Classes- THANKSGIVING HOLIDAY		
11/28	Session 23: Ratio Analysis - Case Analysis	CH 12- Parts A and B	Assignment 11 Due
11/30	Quiz 3 Due and In-Class Review Session		Quiz 3 Due 11:59PT on 11/29
12/09	FINAL EXAM- Friday, December 9 from 8 am to 10am (Sessions 1 to 23)		

ADDITIONAL INFORMATION

Add/Drop Process

Students may drop via Web Registration at any time prior to September 9, 2022. Please note that if you drop after September 9, 2022, your transcripts will show a W for the class.

Dates to Remember:

Last day to add classes or drop without a "W"	Friday, September 9, 2022
Last day to change from P/NP to Letter Grade	Friday, October 7, 2022
Last day to drop with "W"	Friday, November 11, 2022

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

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 during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices (cell phones, tablets, other texting devices, laptops) must be completely turned off during class time. 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. 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.

Use of Recordings

Pursuant to the USC Student Handbook (www.usc.edu/scampus, Part B, 11.12), students may not record a university class without the express permission of the instructor and announcement to the class. In addition, students may not distribute or use notes or recordings based on University classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by individuals registered for the class. This restriction on unauthorized use applies to all information that is distributed or displayed for use in relationship to the class.

Open Expression and Respect for All

An important goal of the educational experience at USC Marshall is to be exposed to and discuss diverse, thought-provoking, and sometimes controversial ideas that challenge one's beliefs. In this course we will support the values articulated in the USC Marshall "[Open Expression Statement](#)."

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, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

Incomplete Grades

A mark of IN (incomplete) may be assigned when work is not completed because of a documented illness or other "emergency" that occurs after the 12th week of the semester (or the twelfth week equivalent for any course that is scheduled for less than 15 weeks). A mark of IN may also be assigned if the student, for verified emergency reasons or conflict of schedules, misses both Midterm exams or misses the Final Exam.

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 12th week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. If an Incomplete is assigned as the student's grade, the instructor is required to fill out an "**Assignment of an Incomplete (IN) and Requirements for Completion**" form which specifies to the student and to the department the work remaining to be done, the procedures for its completion, the grade in the course to date, and the weight to be assigned to work remaining to be done when the final grade is computed. Both the instructor and student must sign the form with a copy of the form filed in the department. Class work to complete the course must be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed within the time allowed.

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](#).

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.

Support Systems:

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
eotix.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 a appropriate investigation, supportive measures, and response.

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 a venue 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.

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

Learning Goal 2: 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.

- 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)

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

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

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.

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)

OBJECTIVE 1	Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.
OBJECTIVE 2	Research, Analysis and Critical Thinking	Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional, and global business environment.
OBJECTIVE 3	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
OBJECTIVE 4	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized, and persuasive manner.
OBJECTIVE 5	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
OBJECTIVE 6	Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze, and solve problems, work interactively with other people, and develop and present conclusions.

Appendix III Sample Participation Statements

Participation. In-class participation is 7.5% of the total grade and evaluated based on your level of involvement in class discussions and in-class exercises.

One of the primary goals of this course is to help you develop the ability both to clarify your own position on an issue and to be able to articulate and defend it clearly. Sharing your perceptions and ideas with others is crucial for learning and for understanding how the diverse opinions that you are likely to encounter in an organization are debated. You will find yourself presenting and testing new ideas that are not wholly formulated and assisting others in shaping their ideas as well. You should be prepared to take some risks and be supportive of the efforts of others.

Effective class participation consists of analyzing, commenting, questioning, discussing, and building on others' contributions; it is not repeating facts or monopolizing class time. The ability to present one's ideas concisely and persuasively and to respond effectively to the ideas of others is a key business skill. One of the goals of this course is to help you sharpen that ability.

Outstanding Contribution: Your contributions reflect considerable preparation; they are substantive and supported by evidence from the case, readings, and logic. Your comments or questions create a springboard for discussion by making a critical insight. You synthesize and build upon what has already been said in the discussion. The class learns from you when you speak; in your absence, the discussions would suffer.

Good Contribution. You come prepared with substantiated comments. You demonstrate good insight and clear thinking. You are able to make some connection to what has been said in prior discussion. The class notices when you're not part of the discussion.

Minimal Contribution. You participate but are unprepared. You rarely offer interesting insights into the discussion. It appears that you are not listening to what others are saying during discussion.

No Contribution. You say little or nothing in class. If you were not in the class, the discussion would not suffer.

CLASS PARTICIPATION

Class participation is an extremely important part of the learning experience in this course as the richness of the learning experience will be largely dependent upon the degree of preparation by *all* students prior to each class session.

Additionally, a course that incorporates the frequent use of case analyses to illustrate the practical application of concepts and practices requires the student to prepare cases diligently and thoroughly and actively offer the results of the analyses and conclusions derived as well as recommendations during each class session. It follows that my expectation and that of your classmates will be that you are prepared for *all* classes and actively participate in and meaningfully contribute to class discussions.

In-class participation is also a critical part of this course's learning experience. Cold calling will take place to encourage active participation and to gain multiple perspectives and points of view, thus lending itself to the richness of the learning experience. In-class participation grading will be based on students' demonstrated willingness to participate and the quality of the comments expressed, rather than quantity. While some students are far more comfortable than others with class participation, *all* students should try to contribute meaningfully in *every* class.

Regarding readings, speaker questions and debates, students should diligently prepare and share the outcome of their analyses with the class. Students will offer their opinions in group settings many times in their careers; thus, class participation serves to prepare students for this business experience.

The evaluating of in-class participation is based on the following:

- *Relevance* – Does the comment meaningfully bear on the subject at hand? Irrelevant or inappropriate comments can detract from the learning experience.
- *Responsiveness* – Does the comment connect to what someone else has said?
- *Analysis* – Is the reasoning employed consistent and logical? Has data from course materials, personal experience, or general knowledge been employed to support the assertions/findings?
- *Value* – Does the contribution further the understanding of the issues at hand?
- *Clarity* – Is the comment concise and understandable?

During class sessions, I assume the responsibility of a facilitator to encourage a discussion that includes perspectives from a variety of viewpoints and, secondly, to help pull together prevailing analyses and recommendations. The direction and quality of a discussion is the *collective responsibility of the group*. I expect students to provide the initiative for sound and lively discussion.

For each in-class session two (2) points will be awarded to a student for relevant and meaningful participation, one (1) point for modest contributions to the class and zero (0) points for no participation or not attending class. Absences, tardiness, and unprofessional conduct will result in the loss of participation credit.

To underscore the importance of participation, 7.5% of the course grade are allocated to class participation.

Participation Behavioral Anchor Rating Scale

Excellent Performance

- Initiates information relative to topics discussed
- Accurately exhibits knowledge of assignment content
- Clarifies points that others may not understand
- Shares personal experiences or opinions related to topic
- Offers relevant / succinct input to class
- Actively participates in simulations and class exercises
- Demonstrates ability to apply, analyze, evaluate & synthesize course material.
- Demonstrates willingness to attempt to answer unpopular questions
- Builds on other students' contributions

Good Performance

- Regularly participates in discussions
- Shares relevant information
- Gives feedback to classroom discussions
- Consistently demonstrates knowledge of reading assignments
- Demonstrates ability to analyze / apply course material
- Demonstrates willingness to attempt to answer questions

Fair / Average Performance

- Participates in group discussions when asked
- Demonstrates knowledge of course material
- Offers clear, concise, "good" information on class assignments
- Offers input, but tends to reiterate the intuitive
- Attends class regularly

Poor Performance

- Occasional input, often irrelevant, unrelated to topic
- Reluctant to share information
- Not following the flow of ideas
- Personal applications only
- Drains energy from the class

Unacceptable Performance

- Fails to participate even when specifically asked
- Gives no input to discussions
- Does not demonstrate knowledge of the readings
- Shows up to class: does nothing
- Distracts group / class
- Irrelevant discussion

Appendix IV

Blackboard in a Short-Term Emergency

How to get up and running

During a disaster you will need to be able to teach within one week of the disaster. In preparation you should spend some time in Blackboard, upload a syllabus, and prepare to teach at least one class outside of the classroom.

This User Guide is designed to help you do the minimum to continue teaching during a disaster. This is not intended to be a long-term solution. At a minimum you need to be able to interact with students and collect work.

In the event of a major disaster, the university will switch to the Disaster Response/Recovery systems. This change should not impact Blackboard as it has been tested on a regular basis and the switch over requires no downtime. Blackboard DOES require authentication through Shibboleth which is a top priority of ITS to get up and running during a disaster. Blackboard support will be available, but all instructors should be familiar with the basics as many people will be trying to get support during this time and you may experience delays.

Below is information to help you with doing the minimum during a disaster to continue teaching at USC. Additional information is also available in the Blackboard_Best_Practices course which you are enrolled in through Blackboard.

Where to go: www.blackboard.usc.edu

How to sign in: Use USC netID and password (USC netID is used with WorkDay or GRS)

How to make course available to students: Done in Blackboard, using Quickly or Course Menu Through Quickly:

- Click Home Tab -> Tool Panel (left side of screen) -> Quickly (Faculty/TAs)
- Click Course Availability
- Click On/Off button next to course (On - Available to students)

Through Course:

- Click Home Tab -> Course ID
- Click Customization (on left towards the bottom of the menu) -> Properties
- Scroll down to SET AVAILABILITY and change "Make Course Available" to "Yes"

- Click "Submit"

Communicating with Students within the Course: [Email](#) and [Announcements](#)

Emailing from Course

- Click Course Tools (left side of screen) -> Send Email -> Click Recipient Group to send to
- Follow on screen instructions to compose email.
- Click "Submit"

Creating Announcements in Course

- Click on "Announcements" (left side of screen) -> click "Create Announcement"
- Fill in Subject and Message of announcement
- Set announcement options (duration, course link, etc.)
- Click "Submit"

[Creating a Discussion Board](#)

- From Course Home Page -> click "Assignments" (left side menu)
- Click "Tools" -> "Discussion Board"
- Select "Link to Discussion Board Page" or "Select Discussion Board Forum" (select discussion board)
- Click "Next"
- Fill in information and click "Submit"

[Creating an Assignment](#)

- From Course Home Page -> click "Assignments" (left side menu)
- Click "Assessments" -> "Assignment"
- Fill in information on page (make sure to enter points and to make available)
- Click "Submit"

Blackboard Support Contacts

- Blackboard Help Line – 24/7/365 – 213.740.5555 option 2
- Blackboard Support – blackbord@usc.edu
- Faculty Book a Callback – <https://uscbhelp.youcanbook.me/>
- Reset Password – <http://itservices.usc.edu/uscnetid/>

Blackboard in a Short-Term Emergency Updated 10/31/18