

Section

14766R Monday and Wednesday 8-9:50am Leventhal School (ACC) 236

Professor Taylor Wiesen, PhD

Office ACC 213

Email wiesen@marshall.usc.edu

Office hours in-person Monday and Wednesday 10:30-11:30am

or by appointment Zoom link: <https://usc.zoom.us/j/92941649553>

Prerequisites

Open only to transfer business and accounting majors; duplicates credit in BUAD 280 and BUAD 281

Course description

This course provides an abridged introduction to financial and managerial accounting or undergraduate business majors and minors. The course seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first focuses on problems and issues related to reporting and disclosure of external financial accounting information. The second section focuses on how management applies methods, techniques, and conventions to internal accounting information to improve planning, control, and decision-making.

Learning objectives

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

1. Demonstrate an understanding of the key principles, concepts 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, stakeholders and the business community use 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. 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 research bases assessments of public company. (Marshall Learning Goal 1.2, 1.3, 1.4, 4.2)
8. Apply various analytical tools, methods, and conventions to plan, control, and evaluate business operating, investing, and financing decisions. (Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)

9. Develop research, analytical, oral and written presentations skills by preparing research projects including analyzing and assessing business organizations, their financial statements, and their strategic decisions in the context of their operational and competitive environment and the impact on stakeholders. You will assess performance and make recommendations based on your analysis and research and communicate your findings in a collaborative environment. (Marshall Learning Goal 1.2, 1.3, 1.4, 2.1, 2.3, 3.3, 6.2, 6.4)
10. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)

Course materials

Textbook and Connect License are required and available as follows:

Financial Accounting & Managerial Accounting, 9th Ed. Wild and Shaw. McGraw-Hill Education (ISBN for Loose Leaf Text, Online text, and Connect license through the USC Bookstore: 9781266572364)

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. The course specific registration link for the Connect platform is <https://connect.mheducation.com/class/twiesen-fall2022-buad305>.

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

This is an accounting class, so you will need a calculator. Cell phones and scientific or other programmable calculators will not be allowed during exams

Course notes

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. 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. Students will not be penalized for not attending class in person under these circumstances. 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.

A significant factor in your successful completion of this course is staying current with the material. Course content steadily builds upon itself and does not lend itself to “cramming” for an exam. The assigned problems, readings, and team project are designed to encourage you to pace yourself by regularly preparing for class and staying current with the material. Do not depend on someone outside this BUAD 305 sections for class information. This section of BUAD 305 is different from sections taught by other professors. We don’t always cover the same material in the same sequence or depth. We will not have the same dates for exams, except the final, quizzes or other assignments.

Lecture notes are the primary learning element in our course. A visual learning method is used because it is a proven effective and efficient way for students to learn complex financial accounting topics. All students should read through lecture notes and familiarize yourself with the unique terminology and topic structure for each chapter. Then, you will attend class, and work through the handout topics and exercises with other students and your professor.

Course information and support materials will be available through Blackboard. Blackboard includes important announcements, syllabus, study resources, grades, and other relevant information. Class materials will be directly available on Blackboard. You are expected to come to class with these materials as they will not be handed out in class. You should visit Blackboard daily for the latest information.

Examinations are scheduled to be conducted and submitted in-person. There will be deadlines for homework and exams/quizzes must be taken during appointed time. Please pay close attention to these dates and deadlines. If changes to the course delivery format are mandated by the university, an updated syllabus will be provided.

Grading policies

This course includes the following graded components (There will be no extra credit assignments or other opportunities to pull up your grade):

<i>Assignment</i>	<i>Points</i>	<i>Percentage</i>
Exam 1	100	20%
Exam 2	100	20%
Final exam	125	25%
Homework assignments	65	13%
Analysis project	50	10%
Quizzes (3)	35	7%
Participation	<u>25</u>	<u>5%</u>
Total	500	100%

Final grades represent how you perform in the class relative to other students. 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. Three items are considered when assigning final grades:

1. Your average weighted score as a percentage of the available points for all assignments (the points you receive divided by the number of points possible).
2. The overall average percentage score within the class.
3. Your ranking among all students in the class.

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

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

Exams

There will be three examinations in the course. Exams may consist of multiple-choice questions, short answer questions, problems and/or essay type questions. More details will be provided before the exam dates. Exam coverage is based on material covered in class sessions, course assignments, and class readings. The best chance for success involves several 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	Wednesday, September 28
Exam 2	Wednesday, November 02
Final exam	Friday, December 09 8-10am

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 an exam due to an emergency or

unavoidable conflict, then (i) a make-up exam will be administered or, in rare cases, (ii) the grade for that missed midterm will be reweighted to the remaining exams. The option is at the discretion of the professor. If a student misses both exams, 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. If a student misses any exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero for that 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. 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.

Homework

There will be homework assignments assigned during the semester. Some of these assignments will involve Excel simulations. Due dates will be indicated in Connect. Each assignment is due by the end of the day (midnight) on the due date. Homework assignments will be completed online using Connect and graded automatically. Each assignment may be submitted 3 times and the higher score will be entered in the grade book. At the end of the semester, one homework with the lowest score will be dropped from the total homework assignments grade. No extensions for homework are permitted.

Analysis project

The analysis project will require students to work in teams to integrate the material learned during the semester to analyze a company. You will be graded on content (accuracy, completeness, etc.), writing style (grammar, consider your audience, etc.), professional appearance of your project, and the appropriate use of cited resources. More information about the final project will be discussed as the semester progresses. ***The due date for the written team assignment is Monday, November 21, 2022.*** Details on team makeup and size will be given to you during the semester. The project may include a presentation component.

Quizzes

Quizzes may include multiple choice, short answer, and/or problems. Quizzes will be given shortly 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.

Participation

Participation involves substantive contributions to the learning process. Examples include asking questions in areas where you are confused, providing comments, attempting to answer questions, offering insights or analysis demonstrating preparation, the ability to listen and respond to others, and, most importantly, contributing to the overall learning process. Additionally, 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.

Course schedule (tentative)

Sessions	Date	Topics
1	08/22	Introduction
2	08/24	Ch 1 Fundamentals of Accounting Ch 2 Business Transactions
3	08/29	Ch 2 Business Transactions
4	08/31	Ch 3 Adjusting Entries
5	09/05 09/07	Labor Day Ch 3 Adjusting Entries
6	09/12	Ch 4 Merchandise Operations
7	09/14	Ch 4 Merchandise Operations
8	09/19	Ch 5 Inventory
9	09/21	Quiz 1 Ch 5 Inventory
10	09/26	Ch 6 Cash/Ch 7 Receivables
11	09/28	Exam 1 (Sessions 1-9)
12	10/03	Ch 7 Receivables
13	10/05	Ch 8 LT Assets
14	10/10	Ch 8 LT Assets
15	10/12	Ch 9 Liabilities
16	10/17	Ch 10 LT Liabilities
17	10/19	Ch 10 LT Liabilities
18	10/24	Ch 11 Equity
19	10/26	Quiz 2 Ch 12 Cash Flows
20	10/31	Ch 12 Cash Flows
21	11/02	Exam 2 (Sessions 10-18)
22	11/07	Ch 14 Managerial Accounting
23	11/09	Ch 15 Job Order Costing
24	11/14	Ch 15 Job Order Costing
25	11/16	Ch 17 Activity-Based Costing
26	11/21 11/23	Analysis project due Ch 18 Cost-Volume Profit Analysis Thanksgiving recess
27	11/28	Ch 18 Cost-Volume Profit Analysis
28	11/30	Quiz 3 Ch 23 Relevant Costs and Decisions
	12/09	Final exam (Sessions 1-5; 19-28) 8-10am

Other academic standards

Writing Skills

The ability of students to write clearly and concisely is a necessary prerequisite to success in accounting work. Accordingly, students will be required to demonstrate writing capability in all accounting courses. This may be accomplished primarily through the inclusion of essay-type questions on course examinations.

Academic Integrity

Ethics and values are very important in accounting as well as in the business world and in education. We will consider ethical issues in accounting throughout this course. As an instructor, we will assume, barring evidence to the contrary, that you are an ethical student. To help you fulfill your ethical responsibilities as a student, the ethical standards for this course are listed below.

Graded team assignments

All work is to be performed exclusively by the members of the team and all team members must contribute their fair share to each assignment. If outside research is performed, sources are to be cited and information discovered via outside research is to be clearly referenced as such. The products of your research are not to be shared with any student who is not a member of the team, nor should you use the product of any prior students in the class or from other universities.

Examinations

Examinations are individual efforts to be completed exclusively by the individual student without collaboration or assistance. During an examination, students may not seek help from others, including but not limited to current or former students of this course, friends and family, tutors, and online forums. Students may consult current semester course materials. No student may share the examination information with others except as part of the examination debrief class session.

If you know that another student is violating these standards

Allowing another student to obtain course points by deceit contributes to a general lowering of the ethical standards of the University and contributes to deception of potential employers and other academic institutions. Thus, you have an obligation to take some action when you know another student is violating the course's academic integrity standards. This is a difficult personal trial to face, but it is an important part of your ethical obligation as a student. If you know that another student is violating the standards, it is your responsibility to inform the student's instructor. See the latest edition of SCAMPUS for a discussion of academic integrity violations. In this course, academic integrity violations generally will be penalized with a grade of F for the course.

Additional information

Add/Drop Process

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. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once per week) may be dropped from the course. 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.

Class recordings, notes, and materials

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.

Email and technology policy

I will try to respond to your emails within 24 hours. This response time may increase over the weekend or holidays. Keep in mind, I will not respond to messages sent from a non-USC email address.

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. 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.

Retention of Graded Coursework

Final exams and all other graded work which affected the course grade will be retained for one year after the end of the course if the graded work has not been returned to the student. If I returned a graded paper to you, it is your responsibility to file it.

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.

USC statement on academic conduct and support systems

Academic Conduct

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

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
sites.google.com/usc.edu/counseling-mental-health

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

988 Suicide and Crisis Lifeline - 988 for both calls and text messages – 24/7 on call
988lifeline.org

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline is comprised of a national network of over 200 local crisis centers, combining custom local care and resources with national standards and best practices. The new, shorter phone number makes it easier for people to remember and access mental health crisis services (though the previous 1 (800) 273-8255 number will continue to function indefinitely) and represents a continued commitment to those in crisis.

Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL) – 24/7 on call
sites.google.com/usc.edu/rsvpclientservices/home

Free and confidential therapy services, workshops, and training for situations related to gender- and power-based harm (including sexual assault, intimate partner violence, and stalking).

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.

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) 740-0411

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

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) 442-1200 – 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) 442-2850 or otfp@med.usc.edu

chan.usc.edu/patient-care/faculty-practice

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

Appendix 1: 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 2: Leventhal School of Accounting learning objectives

<i>Program Learning Objective</i>	<i>Description</i>
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.
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.
3. Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision-making.
4. Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
5. Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
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 3: Important dates
Fall 2022

First Day of Class	Monday, August 22
Labor Day Holiday	Monday, September 5
Meet the Firms - 11:00am - 1:00pm - Alumni Park	Friday, September 23rd
Fall Recess	Thursday-Friday, October 13-14
Last Class Meeting for Regular (001) and 442 sessions	Friday, December 2
Study Days	Saturday- Tuesday, Dec 3-6
Final Exams for Regular (001) and 442 sessions	Wednesday-Wednesday, Dec 7-14
Winter Recess	Thursday - Sunday, December 15-January 8

Regular Session Dates (Session 001), August 22- December 14

First Day of Classes	Monday, August 22
Last Day to Add or Drop w/out a "W" and receive a refund	Friday, September 9
Last day to withdraw without a "W" on transcript or change pass/no pass to letter grade:	Friday, October 7
Last Day to Drop with a "W"	Friday, November 11