

BUAD 305 – Abridged Accounting

Fall 2022 Course Syllabus

Faculty: Ruben A. Davila, CPA Esq. CFF JD MBA

Email: rdavila@marshall.usc.edu

Office location: ACC 126

Session Dates: August 22 through December 2, 2022

Office Hours: See Blackboard (BB)*, the current general plan is:

- M/W – 2:15 to 3:40 pm; In-Person (Location TBD)*
- Tu – 1:30 to 2:45 pm; Zoom and possible also in person (Location TBD)*
- Th – Limited availability by appointment from 11:30 to 12:30 pm for 30-minute sessions; via Zoom.

**Office Hours are always the first BB posting under “Weekly Content” and includes Professor and TA office hours along with appropriate Zoom links. Office hours will change over the course of the semester.*

Sections	Day/Time	Room	Final Exam Dates
• 14770R	MW 10-11:50 am	ACC 236	• F, 12/9 – 8:15 to 10:15 am
• 14772R	MW 12-1:50 pm	ACC 236	• F, 12/9 – 8:15 to 10:15 am

Important Dates:

Labor Day Holiday	M – 9/5
Exam Issues Meeting Deadline*	F- 9/9 OSAS, Religious Accommodations or Exam Conflicts
Last Day to Drop without a “W”	F – 9/9
Last Day to switch to Pass/No Pass	F – 9/9
Exam #1*	W – 10/12
Fall Recess	10/13 – 10/14
SVG Project Presentations Due^	10/19
Last Day to Drop with a “W”	F – 11/11
Company Project Presentations Due^	M - 11/14
Thanksgiving Break	11/23 – 11/27
Exam #2 [Final]*	F – 12/9, 8 to 10 am

*Email to set up meeting to discuss OSAS or Religious accommodation or Exam Conflicts by the meeting deadline. See explanation below.

^ Intermediate deadlines will be available when project instructions are distributed.

SYLLABUS DISCLOSURE HIGHLIGHTS

- **Course Communications: Professor/Student:** Blackboard (BB) is used extensively to communicate with the class. Configure your email to receive BB communications and check BB frequently. Contact me directly via email. **Email communications must include “BUAD 305” and your section time in the subject line.** I do not check voice mails.
- **“Connect” License** – for McGraw Hill’s “Connect” online education systems must be purchased for the correct edition of the text. Portions of homework, quizzes, and exams will be administered using “Connect”.
- **Consistent Attendance, Preparation, Participation, and Follow Up Are Keys to Doing Well** - The nature of the material and structure of the course make it difficult to pass the course unless you attend regularly, are prepared for class, work through assignments and participate. Course content steadily builds upon itself and does not lend itself to cramming. The course is structured to be participative with discussion and group work emphasized. Timely attendance, participation and contributions are expected, tracked and impact your overall grade.
- **Group Work** – is emphasized throughout the course. There are several team-based assignments and projects.
- **Responsible for ALL Information on Blackboard (BB)** – configure BB to access all BB information, emails and tools. Primary postings are ‘Content - Weekly Posting.’ ‘Weekly Postings’ provide specific information about upcoming week’s readings, assignments, quizzes, etc. These postings are available by Friday for the upcoming week. BB also contains course resources and information including office hours, reading assignments, weekly topics, asynch videos, selected solutions,
- **Grading is Based On Relative Performance with a Target Overall 3.3 gpa** - Marshall policies provide a target mean GPA of 3.3. As a result, approximately half the class will fall above and half below this average. Your grade is based on your aggregate relative performance versus your peers on graded course assessments. Working hard is important and but is not enough. I have limited discretion to adjust course grades up or down based on the overall performance of a given class, based on my experience and expectations with this and similar courses. USC policy allows you the option of taking this

course Pass/No Pass. Please see USC Registrar communications for deadlines and specifics on this option.

- **The Course Involves Work Inside and Outside the Classroom** - Learn to apply course principles and concepts to a variety of business situations. Adequate preparation involves analyzing scenarios or problems covered in class, studying at home, working through homework, cases, other assignments, quizzes, project and presentation development, etc. Teamwork is emphasized, encouraged and expected throughout the course.
- **Course Materials Are Copyrighted and May Not Be Distributed** - All course materials are copyrighted and may not be copied, posted, distributed or otherwise shared without express written consent of the author. This includes posting to sites such as but not limited to Studypool, Chegg and Course Hero. Unauthorized posting or distribution without express written consent of the author violates copyright law and is a violation of USC policy.
- **Professional and Ethical Conduct are Expected** - Be courteous and respectful to your classmates, teacher and visitors to our classroom. Show up to class on time, prepared, and stay the entire session. On occasion, everyone is late, has to leave early or must miss class for valid reasons. Email if you are in this situation so we can make necessary arrangements. Academic integrity is taken seriously. Work must be the product of the individual or individuals named on the assignment. See SCampus for USC's academic integrity principles and sanctions for violating these principles.
- **OSAS Accommodation, Exam and Religious Holiday Conflicts** - email and to set up a meeting with me by 9/9 if you have OSAS accommodation, have exam conflicts related to religious holiday or USC mandated activity. Your email should include your documentation. The purpose of the meeting is to develop appropriate arrangements for your specific situation.
- **We are Special!** - BUAD 305 sections vary from instructors to instructor. We cover the same content but not necessarily in the same sequence or presentation and with some variation in depth. Quizzes, homework, projects and individual assignments, exams, etc will also differ.
- **Get Help** – If you are struggling with course material. See me or my TAs during office hours. Please seek help if you or your fellow Trojans are in need. See available resources related to mental health, well-being and safety in the syllabus.

Course Description and Learning Objectives

This is an abridged introductory financial and managerial accounting course for undergraduate business majors and minors. The course builds and expands on the body of knowledge you have learned at your previous institution. The course is generally more conceptual in nature and seeks to develop skills including research, analysis, critical thinking, and communications skills. The course is divided into two sections. The first section focuses on problems and issues related to developing, reporting and disclosure of external financial accounting information. The second section focuses on management use of internal accounting information to plan, control, and make decisions using various analytical techniques and methods.

Learning Objectives - Upon completion of this course, you should 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*)

Learning Objectives will be achieved using combinations of interactive discussion/lecture, group work, mini-cases, assessment tools, and research projects/presentations. To demonstrate your achievement of these learning objectives 1) you will be required to demonstrate your knowledge and analytical skills by working through problems/scenarios, applying principles and concepts using essays and short answers in class discussions, homework, quizzes and exams; 2) you will be required to complete and present group assignments and research projects.

COURSE FORMAT, TEXT, BLACKBOARD AND OTHER REQUIREMENTS

Course Format:

Regular synchronous class sessions will be conducted in person. In most cases advanced reading is not required. You will be asked to view Asynch Videos for class preparation in limited situations. BB Zoom section includes the Asynch video link along with instruction. For more information about Zoom, go to Zoom Support Tutorials. Students should assure themselves they can access all online tools via Blackboard prior to the start of classes.

Asynchronous (“Asynch”) Videos will be used to introduce or supplement topics covered in our live class sessions. The availability of these Asynch videos will be announced in BB Weekly Postings and available on BB - Resources. Class discussion questions will be asked about Asynch Video content and be worth a modest number of bonus participation points.

Required Materials – Text and Connect License are required and available as follows:

Wild/Shaw (2021). *Financial Accounting & Managerial Accounting*, 9th Ed. McGraw-Hill Education

- ISBN for Loose Leaf Text, Online text, and Connect license through the USC Bookstore: 9781266572364
- Links below allow you to go directly to the publisher and do any combination of the following: 1) register for Connect; 2) purchase online text and Connect license; and/or 3) order the looseleaf text directly:
 - o 10 am Section: - <https://connect.mheducation.com/class/d-ruben-buad-305-mw-10-am-223>
 - o 12 noon Section: - <https://connect.mheducation.com/class/d-ruben-buad-305-mw-12n-223>
- **Access to the text’s digital online resource system “Connect” is required.** Most homework assignments along with some quizzes, and portions of exams will be administered using “Connect”. Take care to register for the correct section.

Microsoft Excel and Word must be available on your computer for assignments including homework, quizzes and exam questions. Pages or numbers are not acceptable. See <https://itservices.usc.edu/office/> for USC student’s ‘free’ Excel/Word.

Prerequisites and Recommended Preparation

This course is exclusively for transfer students with two transferable “Principles of Accounting” introductory courses - one in financial accounting and one in managerial accounting from a two-year or four-year institution.

Bring a calculator (beside your phone) to class for use on in-class assignments. Consider developing your professional business awareness by watching videos and reading financial/business periodical such as the Wall Street Journal, Forbes, Bloomberg, the Financial Times, and the Economist. Most periodicals have discounted student rates.

Develop a basic working knowledge of **Microsoft Excel** as it will be used regularly during the course. Knowledge of Excel is expected of business professionals including Marshall graduates. Develop this understanding of Excel by the end of Week 5. You will have opportunities to learn Excel based on:

- Limited explanations provided in class.
- Learning sessions provided by Marshall IT
- TA and professor office hours with your specific questions
- Videos provided on BB

Course Notes:

- **Blackboard (BB) access is required** including access to emails, announcements and course information and resources. Check BB regularly for information included in the following folders:
 - **Weekly Postings** provide specifics about our upcoming week including course topics, assignments, assessments etc. Weekly postings will be by Friday of the following week.
 - **Resources** - syllabus, course outline, and other resources. Ppts will be available prior to classes.
 - **Assignments** contain areas for submission of aspects of homework, quizzes and exam.
- **Course Text Readings** are included in the Course Schedule and Course Outline and should be reviewed prior to class. The depth and breadth of topics coverage is primarily based on class lectures is supplemented by the text. Class lectures will include coverage of topics not in the text.
- **Class Outline** is organized by modules and includes topics coverage, readings and “Connect” practice problems. The Outline is in the Course Materials folder.
- **Connect Homework Assignments are due at 11:59pm PT on the dates per the class schedule.**
- **Manual Homework Assignments are due at 11:59pm PT on the dates specified on BB Weekly postings.**

Classroom Policies – Fall 2022

1. BUAD 305 is a residential course. In-person attendance and active participation is expected and critical in achieving course learning objectives. There is no substitute for the processes, skills, and learning that happen in 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 or receive class recordings absent such an accommodation letter.**
2. Students with OSAS, religious or USC/Marshall conflicts should submit their **accommodation documents and meet with your instructor by 9/9.** The meeting will allow us to discuss how we can best execute your accommodation.
3. Students who miss class for any reason are responsible for catching up on course materials and coverage missed. This can be accomplished by reaching out to classmates, IAs/tutors and/or your professor. There is no Zoom option for attending class or receiving class recordings absent **OSAS or USC/Marshall documentation specifically outlining these specific accommodation requirements.** A student who misses a class due to an emergency may request a recording, which may 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. My preliminary judgment will prevail subject to review processes outlined by USC or Marshall governing this situation. High-quality class recordings are generally not available without advanced notice. If you miss a class, we will try our best to catch you up. **See policies for missed quizzes and exams below.**

GRADING POLICIES

Your course grade will be determined based on by your relative performance on exams, quizzes (dropping the lowest score), in-class exercises, homework, participation, and projects. Class grades are based on a relative rank order of the percentage of points earned and are weighted as follows:

Assessments	Weight
• Exam 1	28%
• Exam 2/Final	28%
• Quizzes	13%
• Homework/	7%
• Participation	7%
• Projects	17%

Course grades represent how you perform relative to your classmates. Grades are based on relative performance, not on a mandated percentage target. The required target grade for this class is now about a 3.3 (i.e. “B+”) based on Marshall policy. I have limited discretion in adjusting this average. Three factors are considered when assigning course grades:

1. Your score for each of the items above weighted by the appropriate factor and summed.
2. Your overall cumulative percentage score earned for the course.
3. Your relative rank among all students in the courses taught by your instructor during the current semester.

Expectations regarding performance on class assessments such as exams, quizzes, projects etc. are as follows:

EXAMS are composed of multiple-choice, short answers/essay questions, exercises, matching and problems. Exam coverage is based on material covered in class sessions, course assignments, asynch videos and class readings. There will be material covered in class sessions that is not in the text. It will be covered in class and asynch videos. See Course Outline and BB - Weekly Postings to indicate course coverage and related sources. Exam 1 and 2 are not cumulative.

The course does not lend itself to cramming as the topics steadily build on itself. The best way to do well on exams is to keep pace with the material. Use class lectures and discussions along with asynch videos, homework and quizzes to assess your understanding of the material. 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 given relevant principles and techniques to solve problems and develop information to be used in a comprehensive answer; and 3) explain what you did using principles and techniques demonstrated in class. Consider the following steps for doing well on an exam: First, make sure you do the advanced preparation for each class session. Second, rework problems done in class and try working additional problems to identify weakness and solidify your understanding. Third, get help in real time in areas where you do not understand the material well. This can be done in with a study group, meeting with TAs or your professor during office hours. Exams require you to perform all work (e.g., problem setup and analysis, solution generation, and answer presentation) individually.

Exam dates/times are as follows:

	Date	Time
Exam 1	W, October 12	Regular class day/time
Exam 2/Final	F, December 9	8:15 – 10:15 am

During the semester, a student has two weeks after the release of exam scores to review and discuss their grade. After this time, grades on tests become final. Examinations are assessment tools, not learning tools. Exam questions are confidential, not distributed, not disclosed, and are not available for review for security reasons. You have two weeks after graded exams are returned to request and meet with me to conduct an ‘in camera’ office hour review of specific exam areas. Your email request must indicate exam sections and topics you want to discuss and is limited to 20 minutes given the volume of students. We will discuss your concerns but with no access to exam questions. You will not have the opportunity to take notes. Exam grades are final after the two-week period when exam returns are completed. The exception is Exam 3 where you have the first two weeks of the Spring semester to come and discuss your exam.

The Leventhal School of Accounting policy is exams should not be missed unless there is a:

- a serious medical emergency, adequately documented. *For the avoidance of doubt, medical emergencies are situations that present acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.*
- an emergency or unavoidable conflict (medical, personal or family emergency, court order, participation in a recognized important USC related extracurricular) that is properly documented.

Should you miss an exam for one of the reasons outlined above: 1) provide proper adequate documentation; 2) let your professor know in advance where possible or as soon as possible to the extent the event was an unanticipated and unexpected. If you miss an exam for something other than a serious emergency and/or you cannot provide supporting adequate documentation, you will receive a zero grade for the exam. Your professor will evaluate the situation and the adequacy of your documentation when determining your eligibility for making up the exam.

If you have a serious emergency or unavoidable conflict, provide proper and adequate documentation and notify me before the exam where possible or as soon possible thereafter, we will work to provide you with either: 1) a make-up exam or 2) in the rare situation a make-up exam is not possible, a substitute exam grade will be calculated based on the normalized average of your remaining future exams. **The option is solely based on the discretion of your professor. My preference will always be to make-up exam missed exam whenever possible.**

All students MUST take the final exam at the scheduled time unless a student misses the final exam due to an emergency or unavoidable conflict subject to same provisions above. Here, the student will receive an “IN” grade based on Marshall/Leventhal policies and will work with the professor to complete remaining requirements within a year, consistent with the school’s policies (See “Incomplete Grades” below). The student will automatically get a zero on the final exam if a student misses the final exam for reasons other than an emergency or unavoidable conflict.

OSAS or Religious Accommodations: Students requiring religious or OASA accommodations through Learning Center must notify me via email and arrange a meeting with me that occurs no later than F- 9/9. Include OASA documentation in the email request where appropriate. The objective of the meeting is developing an appropriate accommodation plan.

Exam Conflicts – as described above, notify me via email and meet with me no later than F-9/9 if you have an exam conflict given religious holiday, important USC extracurricular activity or multiple final exams on a given day.

No Practice Exams are provided. Quizzes, homework, and practice problems all work to prepare you for your Exams **QUIZZES** include multiple-choice questions, exercises, problems, short-answers and essays. Quizzes are only administered in-person and will occur on most weeks after Week 2. Preparing for quizzes is optimized by going through similar processes provided for exams including reviewing and reworking problems and scenarios discussed in class. **No make-up quizzes will be given if you miss a quiz for any reason as your lowest quiz score will be dropped.** Quizzes may be announced or unannounced. As a general rule, pending quizzes will be announced on BB in Weekly Postings.

GROUP PROJECTS/PRESENTATIONS you will participate in the development of two group presentations:

- **SVG/Tech Project (5%)– Recording Due 10/19:** Research cutting edge technology with disruptive or significant business impact in the financial or accounting area. Requires 10-12 minute presentation including annotated powerpoint.
- **Company Presentation (12%)– Recording Due 11/14:** analyze and assess the performance of a company in the context of the industry and the competitive environment in which it operates. This will be a 18- 20 minute presentation.

These group projects integrate and expand course material covered while developing your research, analytical, and communication skills in a business and accounting context. We will incorporate course material along with external sources so that we consider what is driving business change, strategy and operations. You will receive detailed instructions on these projects in class along with required deliverables, parameters, expectations, deadlines, and grading criterion.

Groups will consist of 6 to 8 students. Each group member will prepare peer evaluations of fellow group members after projects/presentation are complete. These peer evaluations impact your grade in three ways. First, these evaluations are considered insight into team dynamics and individual team member contributions. They will inform me in assigning project/presentation participation scores. Second, participation credit is awarded for preparing the peer evaluation. Last, peer evaluation grades that indicate inadequate/expectations or exceptional contributions may result in an upward/downward adjustment to the grade group presentations grade.

Each group has the ability “divorce” a nonperforming member. Divorced students will be required to prepare their own project presentation. They will receive no peer evaluation credit automatically diminish their score based on the criterion above. Project/presentation instructions which will be posted to BB.

HOMEWORK assignments are graded and are due by 11:59 pm on due date. No extensions for any reason.

- **Connect Homework (Cwk)** due dates are on the class schedule and on Connect. Assignments are due by 11:59 pm with no extensions for any reason.
- **Manual Homework (Mwk)** are assignments worked on in class and completed outside class. The assignments are coordinated with class discussions. Unlike Cwk, grading for Mwk is based on effort extended including presentation. Due dates are specified on BB under Weekly Postings.
Lowest individual scores for Connect and for Manual Homework will be dropped.

CLASS PARTICIPATION/CONTRIBUTION points are awarded based on timely participation during in class discussions including those in breakout sessions. Class lecture participation points receive twice the weight of breakout session discussion points in determining this portion of your grade. I begin tracking attendance and participation after our second week of class and for every class session thereafter. I pass around a sign-in sheet which is used to track participation contribution. It is your responsibility to sign in to class sessions -

Participation/Contribution Points are awarded based on 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. It is possible to say a great deal while contributing little or nothing to the learning process. Questions and comments should be cogent, relevant, on point. You are welcome to review the class participation sheet at the conclusion of class to verify appropriate credit.

I typically call on most students in any given class session and make a conscious effort to create an open and inclusive environment with multiple opportunities to contribute to class discussions. I do not let a group of students dominate course discussions.

Groups – you will often work through assignments in breakout groups. Initially, these groups will be randomly assigned. Please consider who you may want to work with as you meet group members during the first few weeks of class. Consider factors such as common professional interests, commitment to class, and availability. You will be allowed to choose your group members after the first few weeks of class. Groups are 6 to 8 students per group no exceptions and will work on group assignments including Projects. I will assign student ‘free agents’ to groups as needed.

‘W’ GRADES are only allowed based on the policies outlined by the USC Registrar. See ‘important dates’ above.

‘IN’ GRADES can be assigned only based on Marshall/Leventhal policies that provide work has not been completed because of an adequately 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. You can read more about the policies for Incomplete Grades below under “**Additional Information.**”

CLASS POLICIES

1. Active class participation is important in achieving the learning objectives for this course. Unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions, attendance and active participation is expected in the classroom.
2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible – see deadlines for submissions and related meetings above. Your instructor will provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.
3. Students experiencing illness should not attend class in person. Please inform the instructor as quickly as possible so appropriate accommodations can be put in place to make-up of missed class work and missed in-class participation.

STUDENT RESOURCES are available to assist you with course material in-person and on Zoom:

- **Professor Office Hours** are listed above and on BB under ‘Weekly Postings’ – they will always be the first posting. Note office hours may change over the course of the semester.
- **Instructional Assistants (IA) Office Hours** are not currently available as these students finalize their schedules – they will be the first listing on BB -‘Weekly Postings’ when they are available

CLASS SCHEDULE - see BB Course Outline for details on topical coverage including readings and practice problems.

Class	Dates	TOPIC	Chapter	Assignment
1	M 8/22	Class Introduction; Overview of Accounting Business Organizations	Ch. 1 Ch. 11.A	To Come
2	W 8/24	Business Organizations Theory - Accounting Elements: Assets, Liabilities, Equity	Ch. 11.B	
3	M 8/29	Accounting Elements: Revenues, Expenses, Gains, Losses		
4	W 8/31	Acctg for Biz Transactions: Communicating with Users - Basis for Financial Statements	Ch. 1/ 2	
	M 9/5	Holiday – Labor Day		
5	W 9/7	Acctg for Biz Transactions: Journal Entries; Dr. Cr.	Ch. 2	
6	M 9/12	Acctg for Biz Transactions: Journal Entries & Adjustments	Ch. 2/3	
7	W 9/14	Acctg for Biz Transaction: Adjustments; Classified Bal. Sht	Ch. 3	
8	M 9/19	Acctg for Merchandise – Sales Activities	Ch. 4	
9	W 9/21	Acctg for Merchandise – Adjustments & Multi-Step I/S	Ch 4	
10	M 9/26	Inventory & CGS: Inventory Systems	Ch 5	
11	W 9/28	Inventory & CGS: Inventory Costing Methods	Ch 5	
	F 10/1	SVG Project Recording Due		
12	M 10/3	Plant Assets – Depreciation, Disposals, Sales and Exchanges	Ch 8	
13	W 10/5	Plant Assets – Intangibles	Ch 8	

14	M	10/10	Acctg. For Equity	Ch 11	
15	W	10/12	EXAM 1		
			10/13 – 10/14 Fall Recess		
16	M	10/17	Acctg for Receivables	Ch 7	
17	W	10/19	Intro to Managerial Accounting – Cost Concepts	Ch 7/14	
18	M	10/24	Job Order Costing– Raw Materials WIP & Finished Goods	Ch 14/15	
19	W	10/26	Job Order Costing – Overhead; Sched of CGMgft.	Ch 15	
20	M	10/31	Group Projects		
21	W	11/2	Cost Behavior; CVP Analysis	Ch. 18	
22	M	11/7	Cost Behavior; CVP Analysis/Relevant Costing	Ch. 18/23	
23	W	11/9	Relevant Costing/Responsibility Accounting	Ch. 23/22	
24	M	11/14	Time Value of Money/Capital Budgeting	App. B/Ch. 23	
25	W	11/16	Capital Budgeting/Long-Term Debt – Loans & Bonds	Ch. 23/10	
	F	11/18	Company Project Recording Due		
26	M	11/21	Capital Budgeting/Long-Term Debt – Loans & Bonds	Ch 10	
			HOLIDAY: 11/23 – 11/27 Thanksgiving Break		
27	M	11/26	Statement of Cash Flow	Ch. 12	
28	W	11/28	Statement of Cash Flows	Ch. 12	
	F	12/19	EXAM 2: 8:15 to 10:15		

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. Registrars 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

Exams not picked up or 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 **tablet** usage is permitted during class **but only** for academic or professional purposes directly related to **concurrent** course work. 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) can be used to address important personal situations but must be taken outside the classroom in the least disruptive and respectful manner. Failure to follow these policies may result in a situation where you lose participation points and must completely turn off your laptop or e-devices during class time. Upon request, you must comply and put your device on the table in off mode, FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom.

Videotaping class lectures is not permitted based on USC policies and related copyright infringement regulations.

Audiotaping recordings may be permitted if approved in writing by your professor. Use of any class recordings, audio recordings or distributed material of any kind are reserved solely and exclusively for the USC students registered in the respective class during this semester. Exceptions to this policy may be obtained only in writing and granted to individual students 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 professor requires express written permission for any properly authorized recording or distribution of course materials in any way shape, medium or form. This restriction and requirements for express permission# on authorized use applies to all information that

is distributed or displayed for use in relationship to the class. In all cases, this professor requires you obtain express written permission for any and all authorized uses of course materials.

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 above and involves 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:

USC seeks to maintain an optimal learning environment. General principles of academic honesty include the concept of respect for the intellectual property of others, the expectation that individual work will be submitted unless otherwise allowed by an instructor, and the obligations both to protect one's own academic work from misuse by others as well as to avoid using another's work as one's own. All students are expected to understand and abide by these principles. *SCampus*, the Student Guidebook, (www.usc.edu/scampus or <http://scampus.usc.edu>) contains the University Student Conduct Code (see University Governance, Section 11.00), while the recommended sanctions are located in Appendix A.

Students will be referred to the Office of Student Judicial Affairs and Community Standards for further review, should there be any suspicion of academic dishonesty. The Review process can be found at: <http://www.usc.edu/student-affairs/SJACS/>. Failure to adhere to the academic conduct standards set forth by these guidelines and our programs will not be tolerated by the USC Marshall

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>.

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 generated for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. See 9/9 deadline above or when the LOA is received. 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; 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) 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.

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
-

Appendix II

USCLeventhal
School of Accounting

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 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.