

ACCT 410x – Abridged Accounting

Spring 2023 Course Syllabus

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Office location: ACC 126

Session Dates: January 9 through May 11, 2023

Office Hours: See Blackboard (BB)* as are subject to change over the course of the semester. The current plan is:

Professor	M – 3:30 to 5 pm; W – 2:15 to 3:15 Tu – 1:30 to 2:30 pm Th generally available, F - limited	In Person – generally in classroom in ACC Building Zoom – link to come Zoom - by Appointment only – must email by day prior by 5 pm
TAs	To Come Once Class times finalized	Zoom – links to come

*Office Hours are always the first BB posting under “Weekly Content” and include 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
• 14901R	MW 8-9:50 am	ACC 201	• Tu, 5/9 – 11am to 1 pm
• 14907R	MW 10 – 11:50 am	ACC 201	• Tu, 5/9 – 8 to 10 am

Important Dates:

MLK Jr. Birthday Holiday

Email: Set up Meeting Exam Issues*

Last Day- Drop w/no “W”+refund

Exam Issues Deadline*

Meet the Firms [Optional]

Presentation – group formation^

President’s Day Holiday

Last Day-Drop w/no W;Change P/NP

Presentation – preliminary research^

Exam #1

Spring Break

Last Day- Drop with a “W”

Group Presentations

Exam #2 [Final]

M 1/16

W 1/25 Email to set up meeting-OSAS accommodation or exam conflict

F 1/27 Drop with no “W” on transcript

F 2/3: OSAS accommodations or exam conflict by deadline

Th 2/9, Location TBA 5 – 7pm [tentative time]

M, 2/13 – deadline for group formation

M 2/20

F, 2/24

M, 2/27 – deadline for submission of preliminary research

M, 3/6

3/12 – 3/19

F – 4/7

M - 4/15; W - 4/17

8 am Section: **Tu – 5/9, 11 am to 1 pm**

10 am Section: **Tu – 5/9, 8 to 10 am**

*Email to set up meeting to discuss OSAS, religious accommodation or exam conflicts by deadline above. 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 my class. Configure your email to receive BB communications and check BB frequently. Contact me directly via email. **Email communications must include “ACCT 410” and your section time in the subject line.** I do not check voice mails.
- **“Connect” License** – purchase McGraw Hill’s “Connect” online education systems for the correct edition of the text. Some of homework, quizzes, and possibly exams will be administered using “Connect”. USC offers bundled text and license combos.
- **Consistent Attendance, Preparation, Participation, and Follow Up Are Keys to Doing Well** - The nature and structure of the course make it difficult to pass unless you attend regularly, prepare for class, work through assignments, participate and contribute. Course content steadily builds upon itself and does not lend itself to cramming. The course is highly participative. Timely attendance, participation and contributions to discussions are expected, tracked and impact your overall grade. 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 including illness, interviews, etc. Email if you are in this situation so we can make necessary arrangements
- **You are Responsible for ALL Info on Blackboard (BB)** – Primary BB postings are ‘Content - Weekly Posting.’ ‘Weekly Postings’ provide specific info about upcoming week’s readings, assignments, quizzes, assignments, due dates, 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.
- **Group Work** – is emphasized throughout the course. There are several team-based assignments and projects.

- **Grading is Based On Relative Performance with a Target Overall 3.5 gpa** - Marshall policies provide a target mean GPA of 3.5. This means 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 but it is not enough. I have limited discretion to adjust course grades up or down based on this target. 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 in accordance with assignment instructions.
- **All Course Materials are Copyrighted and May Not Be Distributed** including copied, posted, or otherwise shared without express written consent of the author. This includes posting to sites such as Studypool, Chegg and Course Hero. Unauthorized distribution without express written consent violates copyright law and violates of USC policy.
- **Professional and Ethical Conduct are Expected** - Be courteous and respectful to your classmates, teacher and classroom visitors. Academic integrity is taken seriously. Work must be the product of the individual(s) named on the assignment. See further information about USC's academic integrity principles and sanctions for violating these principles described below.
- **OSAS Accommodation, Exam and Religious Holiday Conflicts** - email by W, 1/25 and to set up a meeting by F, 2/3 to go over OSAS accommodations, exam conflicts related to religious holiday or USC mandatory activity. Your email should include documentation. The purpose of the meeting is to develop appropriate arrangements for your specific situation.
- **We are Special!** - ACCT 410 sections vary from instructors to instructor. We cover the same basic 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 who have previously taken a course in both financial and managerial accounting at another institution. 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 portion of 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.

COURSE FORMAT, TEXT, BLACKBOARD AND OTHER REQUIREMENTS

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**
- The link below allows 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:
 - 8 am Section: <https://connect.mheducation.com/class/d-ruben-410---8am>
 - 10 am Section: <https://connect.mheducation.com/class/d-ruben-acct-410---10am-section2>

Access to the text's "Connect" digital online resource system is required. Some homework assignments, quizzes and possible 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. See <https://itservices.usc.edu/office/> for USC 'free' Excel/Word. Note pages, numbers files are not acceptable.

See course learning objectives in Appendix 1

Prerequisites and Recommended Preparation

This is an abridged introductory financial and managerial accounting course and is available to any USC students that are not undergraduate business or accounting majors. The course is not available for unit credit towards a degree in Accounting or Business. The course is divided into two sections. The first portion of 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. Coverage is less technical and is geared toward non-business students that are interested in developing a basic level of financial and managerial sophistication to apply to business situations.

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 deeply 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
- You Tube videos are recommended

Classroom Policies – Spring 2023

1. ACCT 410 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 email me to arrange a meeting by W, 1/25 to set up a meeting. The email should include **accommodation documents. Meet with your instructor by F, 2/3.** The meeting will allow us to discuss and develop a strategy on how we can best execute your accommodation or conflict.

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. Again, 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.**

4. 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.

Asynchronous (“Asynch”) Videos will be used to introduce or supplement topics covered in our live classroom sessions. Asynch Videos are available on BB - Resources. Class discussion, quiz and some exam questions will be on Asynch Video content. BB – Weekly Postings will indicate when these videos are relevant.

Course Notes/Resources:

- **Blackboard (BB) access is required and monitored.** This includes 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** – include multiple resources including course outline, ppts, async videos and other resources.
 - **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 and is supported by the text. Class lectures will often include coverage beyond the text.
- **Class Outline** is organized by modules and includes topics coverage, readings and “Connect” practice problems. The Outline is in the BB – Resources folder.
- **Connect Hwk Assignments -due at 11:59pm PT on dates specified on BB weekly postings and Class Schedule.**
- **Manual Hwk Assignments are due at 11:59pm PT on dates specified on BB Weekly postings and Class Schedule .**

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	25%
• Exam 2/Final	25%
• Quizzes	15%
• Homework	10%
• Participation	10%
• Projects	15%

Course grades represent how you perform relative to your classmates, not on a mandated percentage target. The required target grade for this class is 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 – 50% 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 and asynch videos that is not in the text. See Course Outline and BB - Weekly Postings to indicate course coverage and related sources. Exams are not cumulative, but course material tends to build on itself.

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	M, 3/6	Regular class day/time
Exam 2/Final	M, 5/9	8am section 11 am to 1 pm 10am section 8 to 10 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 Fall 2023 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 based on 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 by W, 1/25 and arrange a meeting with me that occurs no later than F- 2/3](#). Include OASA documentation in the email. The objective of the meeting is developing an appropriate accommodation plan for your situation.

Exam Conflicts – are described above. [Notify me via email and meet with me no later than W, 1/25 and meet by F-2/3](#) if you have an exam conflict given religious holiday, important USC extracurricular activity or multiple final exams on a given day.

Practice Exams are NOT provided. Quizzes, homework, and practice problems all work to prepare you for your Exams

QUIZZES – 15% - similar to exams, include multiple-choice questions, problems, short-answers and essays. Quizzes are administered in-person and will occur weekly 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 – 15% you will participate in the development of a group project/presentations of a company of your choosing. These presentations will be done in class on M, 4/17 and W, 4/19. You will be expected to analyze and assess the performance of a company in the context of the industry and the competitive environment in which it operates. Presentation will be 18- 20 minutes. More detailed information and instructions will be provided after Exam 1

This group project integrates and expands 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, related due dates, parameters, expectations, and grading criterion.

Groups will consist of 6 to 8 students. Each group member will prepare peer evaluations of fellow group members after projects/presentations 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 individual project/presentation scores which may be adjusted based on inadequate or exceptional contributions. Second, grades awarded will be comprehended in participation credit. Last, 'homework' credit is awarded for preparing the peer evaluation.

Each group has the ability "divorce" a nonperforming member prior to the presentation date. Divorced students will be required to prepare their own project presentation. They will receive no peer evaluation credit automatically diminish project related score based on the criterion above. This includes lowering the project grade by -.5 to 1.0 on a 4 point scale.

HOMEWORK 10% - assignments are due by 11:59 pm on dates specified on BB, Connect and Course Schedule and Outline.

- **Connect Hwk (Cwk)** are text-based assignments graded for accuracy and delivered on McGraw Hill's online platform.
- **Manual Homework (Mwk)** are class based assignments completed outside class. They are submitted on BB. These assignments are coordinated with class discussions. Unlike Cwk, grading for Mwk is not based on accuracy but on effort extended including presentation.

-Late assignments will receive a 25% credit deduction when submitted within 24 hours after due date. After this, no credit will be award. No exceptions.

-Lowest individual scores for Connect and for Manual Homework will be dropped.

CLASS PARTICIPATION/CONTRIBUTION – 10% - are awarded based on participation/contributions during in-class discussions. I begin tracking attendance and participation after our second week of class and for every class session thereafter. A sign-in sheet 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 on scenarios or problems, attempting to answer questions 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 to the material being covered. You are welcome to review the class participation sheet at the conclusion of any class to verify appropriate credit.

I typically call on most all students in a class session, I make a conscious effort to create an open and inclusive environment with multiple opportunities to contribute to class discussions. I do not allow a student to dominate course discussions.

OTHER CLASS GRADE INFORMATION

- **Evaluation of Your Work** – policies that apply to challenging your exam scores also apply to other assignments.
- **Groups** – you will often work through assignments in groups. Initially, these groups will be randomly assigned. Please consider who you may want to work with as you meet class 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 limited to 4 for in-class assignments, to 6 to 8 students for group projects - no exceptions. I will assign student 'free agents' to groups as needed.
- **Collaboration Policy:** you are encouraged to work through non-quiz and exams questions with study groups. Individual assignments submissions must be the product of the one person authoring the assignment response. Copies of shared work are not acceptable. For more information about unauthorized collaboration visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html.
- **'W' GRADES** are only allowed based on the policies outlined by the USC Registrar. See 'important dates' above.
- **'IN' GRADES** are limited to situations outlined in Marshall/Leventhal policies. These policies provide course work has not been completed because of an adequately documented illness or unforeseen emergency that prevents the student from completing the semester. The emergency situation must occur after the "W" drop date for this course. "IN" grades are not available when a student has the option of dropping the course. 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, a student still has the option of dropping the class so incompletes (INs) 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. The instructor will fill out an "Assignment of an Incomplete (IN) and Requirements for Completion" form specifying the remaining work to complete be course, procedures for its completion, the course grade to date, and weight assigned to remaining course work 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. This form documents the agreement between student and the instructor. Remaining 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.

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

Class	Dates		TOPIC	Readings; Connect Hwk	Assignment
1	M	1/9	Class Introduction; Overview of Accounting Business Organizations	Ch. 1 Ch. 11.A	Connect HwC – See Connect for Due Dates
2	W	1/11	Business Organizations Theory - Accounting Elements: Assets, Liabilities, Equity	Ch. 11.B	Manual Hwk – See BB for Due Dates
	M	1/16	Holiday – Labor Day		
3	W	1/18	Accounting Elements: Revenues, Expenses, Gains, Losses		
4	M	1/23	Acctg for Biz Transactions: Communicating with Users - Basis for Financial Statements	Ch. 1/ 2	
5	W	1/25	Acctg for Biz Transactions: Journal Entries; Dr. Cr.	Ch. 2	

6	M	1/30	Acctg for Biz Transactions: Journal Entries & Adjustments	Ch. 2/3	
7	W	2/1	Acctg for Biz Transaction: Adjustments; Classified Bal. Sht	Ch. 3	
8	M	2/6	Acctg for Merchandise – Sales Activities	Ch. 4	
9	W	2/8	Acctg for Merchandise – Adjustments & Multi-Step I/S	Ch 4	
10	M	2/13	Inventory & CGS: Inventory Systems	Ch 5	
	M	2/13	Group Project – Group Formation Deadline		
11	W	2/15	Inventory & CGS: Inventory Costing Methods	Ch 5	
	M	2/20	Holiday – President’s Day		
12	W	2/22	Plant Assets – Depreciation, Disposals, Sales & Exchanges	Ch 8	
13	M	2/27	Plant Assets – Intangibles/ Accounting for Bad Debts	Ch 8/7	
	M	2/27	Group Project – Preliminary Research Due		
14	W	3/1	Accounting for Bad Debts	Ch 7	
15	M	3/6	EXAM 1		
16	W	3/8	Current Liab. (limited); Intro to Mgrl Acctg –Cost Concepts	Ch 8/14	
			3/12 – 3/19 Spring Break		
17	M	3/20	Intro to Mgrl Acctg –Cost Concepts/ Job Order Costing	Ch 14/15	
18	W	3/22	Job Order Costing; Raw Mat., WIP, FG; Ovhd	Ch 15	
19	M	3/27	Cost Behavior; CVP Analysis	Ch 18	
20	W	3/29	Cost Behavior; CVP Analysis/Time Value of Money	Ch 18/App B	
21	M	4/3	Time Value of Monday; Capital Budgeting	App B/Ch 24	
22	W	4/5	Capital Budgeting; Long Term Debt – Loans/Bonds	Ch. 24/10	
23	M	4/10	Long Term Debt – Loans/Bonds	Ch. 10	
24	W	4/12	Long Term Debt – Loans/Bonds/Relevant Costs	Ch. 10/23	
25	M	4/17	Group Project Presentations	Ch 23	
26	W	4/19	Group Project Presentations	Ch. 23	
27	M	4/24	Relevant Costs; Cash Flows	Ch 23/12	
28	W	4/26	Cash Flows	Ch. 12	
	W	5/9	EXAM 2: 8 am section – 11 am to 1 am		
			EXAM 2: 10 am section – 8 am to 10 am		

*See Course Outline on BB for more detail as to topical coverage and readings.

ADDITIONAL INFORMATION

Add/Drop Process

Students may drop via Web Registration at any time prior to January 9, 2023. Registrars Dates to Remember:

- Last day to add classes or drop without a "W" and receive refund Friday, January 27th
- Last day to drop without a W or change from P/NP to Letter Grade Friday, February 24th
- Last day to drop with "W" Friday, April 7th

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 content. There will be situations where no device use is allowed. 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 desk/table in off mode, FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom.

Use of Recordings

Pursuant to the USC Student Handbook (<https://policy.usc.edu/studenthandbook>, page 57), 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 of 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. Your professor does

require express written permission for any properly authorized recording or distribution of any or all 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. Violation of this policy may subject the individual or entity or entity to university discipline and/or legal proceedings.

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.

Statement on Academic Conduct and Support Systems

Academic Integrity: USC is a learning community committed to developing successful scholars and researchers dedicated to the pursuit of knowledge and dissemination of ideas. Academic misconduct, includes any act of dishonesty in the production or submission of academic work, comprises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in opposition to the university's mission to research, educate, and contribute productively to our community and the world.

All students are expected to submit assignments that represent their own original work, and that have been prepared specifically for the course or section for which they have been submitted. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s). Other violations of academic integrity include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), collusion, knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage. The impact of academic dishonesty is far-reaching and is considered a serious offense against the university. All incidences of academic misconduct will be reported to the Office of Academic Integrity and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

For more information about academic integrity see [the student handbook](#) or the [Office of Academic Integrity's website](#), and university policies on [Research and Scholarship Misconduct](#). Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment, or what information requires citation and/or attribution.

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
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
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
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
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
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 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
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
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 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
Non-emergency assistance or information.
- [Office of the Ombuds](#) - (213) 821-9556 (UPC) / (323-442-0382 (HSC)
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
Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

APPENDIX 1

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 business persons when using information to make decisions or understand how information is presented to 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, 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 appropriate journal entries. *(Marshall Learning Goal 1.2, 1.3., 1.4, 2.1)*
6. Describe 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 based assessments of a 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, 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.