

Professor Taylor Wiesen, PhD
Office ACC 213
Email wiesen@marshall.usc.edu
Office hours in-person Mon and Wed 10:30 - 11:30am (ACC 213)
virtual (by appointment): <https://usc.zoom.us/j/95301453224>

Sections

| | | | |
|--------|-------------|---------------|----------------------------|
| 14766R | Mon and Wed | 8:00 - 9:50am | Leventhal School (ACC) 303 |
|--------|-------------|---------------|----------------------------|

Prerequisites

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

Course Description

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

Learning Objectives

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

- 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)
- 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)
- 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)
- 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)
- 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)

- f. 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)
- g. 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)
- h. 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)
- i. 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)
- j. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (Marshall Learning Goal 1.2, 1.3, 1.4, 6.4)

Course materials

Required Textbook: The textbook for this course is:

Financial Accounting & Managerial Accounting (9th Edition)
by John J Wild and Ken W Shaw

Note: Please make sure to purchase the digital access card to the book. Homework assignments will be completed using "Connect" available with the digital access card. **The course specific registration link for the Connect platform is <https://connect.mheducation.com/class/buad305-spring2023>.**

Computer Requirements: The Office 365 package is available free of charge permitting the installation of Word, Excel, PowerPoint, Outlook, OneNote, Publisher, and Access on PCs, Macs, and/or other mobile devices including tablets. Office 365 also includes unlimited cloud storage on OneDrive. To download Office 365, log into student (University) email through a web browser, choose Settings (top right corner), and select software. Further questions or assistance with the software should be directed to the USC ITS service portal. **Students should bring a computer/tablet with access to Excel to each class session.**

Course Notes

Attendance and active participation are expected in the classroom unless students provide an accommodation letter from USC OSAS or from Marshall detailing visa or travel restrictions. **There is no option to attend class via Zoom.**

Students with approved accommodations should submit their accommodation document to their instructor as soon as possible.

Students experiencing illness should not attend class. A student missing class should reach out to classmates, instructional assistant, and/or the instructor regarding questions on missed material. **Students may request a recording of a missed lecture due to absence.** Students missing class due to a documented emergency will not be penalized for not attending class in person under these circumstances. Medical emergencies are situations that represent acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.

Lecture notes are the primary learning element in our course. Students should read through lecture notes and familiarize themselves with the terminology and topic structure for each chapter. Lecture note topics and exercises will be solved with other students and the instructor during class.

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

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

The course material is dense, challenging, and requires practice. A significant factor in successful completion of this course is staying current with the material. The assigned problems, readings, and team project are designed to encourage you to pace yourself by regularly preparing for class and staying current with the material. This section of BUAD 305 is different from sections taught by other instructors - the same material may not be covered in other sections of BUAD 305. More importantly, other sections will not have the same dates for exams, quizzes, or other assignments.

I am available to aid in learning so please ask questions and attend office hours when struggling with any material. Also, please email me with any questions you have at any time.

Grading Policies

This course includes the following graded components (there will be no extra credit assignments):

| Assingment | Points | Percentage |
|------------------|--------|------------|
| Exam 1 | 100 | 25.00% |
| Exam 2 | 100 | 25.00% |
| Exam 3 | 100 | 25.00% |
| Quizzes (3) | 30 | 7.50% |
| Group assignment | 30 | 7.50% |
| Homework | 20 | 5.00% |
| Participation | 20 | 5.00% |
| Total | 400 | 100.00% |

Final grades reflect performance in the class relative to other students. Following the grading standards of the Marshall School of Business, the average grade for this class is expected to be approximately 3.3. Three items are considered when assigning final grades:

- A student's average weighted score as a percentage of the available points for all assignments (points received divided by the number of points possible).
- The overall average percentage score within the class.
- The student's ranking among all students in the class.

The Leventhal School of Accounting adheres strictly to the grading standards of the University and the School of Business Administration. Additionally, the Leventhal School of Accounting has supplemented those standards with certain others. For convenience and to prevent misunderstanding, these additional standards are summarized below.

- The following grades are used: A - excellent; B - good; C - fair; D - minimum passing; F - failure. The assignment of minuses and pluses when earned is required.
- The grade of "W" is allowed only if a student withdraws after the official add period and before the end of the drop period during the semester.
- The grade of incomplete (IN) may be assigned only if there is work not completed because of a documented illness or unforeseen emergency occurring after the drop period of the semester that prevents the student from completing the semester. An "emergency" is defined as a serious documented illness, or an unforeseen situation that is beyond the student's control, that prevents a student from completing the semester. Prior to the end of the drop period, the student still has the option of dropping the class so an incomplete 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.

Examinations

There will be three examinations in the course. Exams may consist of multiple-choice questions, short answer questions, problems and/or essay type questions (details provided before the exam dates). Exams reflect material covered in class sessions, course assignments, and class readings. To prepare, students should rework problems done in class and additional practice problems. Exams require students to perform all work (e.g., problem setup, solution generation, and answer presentation) individually and the use of resources (e.g., notes, textbook, etc.) is prohibited.

There will be no make-up exams. If a student misses an exam for a valid reason, the grade on the missed exam will be calculated based on the normalized average of the two exams taken as scheduled. This policy is intended to accommodate sickness or other emergencies.

All students must take the final exam. If a student misses the final exam due to an emergency or unavoidable conflict, then the student will get an incomplete and will need to work with the instructor to complete this requirement within a year. If a student misses the final exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero in the final exam.

Quizzes

There will be three take-home quizzes in the course. The quizzes will be submitted in Connect. Quizzes may include multiple choice, short answer, and/or problems. Quizzes will be given shortly before each exam (including the final) and are designed to prepare students for the upcoming exam. Quizzes may be completed using any course materials but students are strongly encouraged to complete quizzes independently. No make-up quizzes will be given.

Group Assignment

The group assignment will require students to integrate the material learned during the semester to analyze a company or companies. Groups will be graded on content (accuracy, completeness, etc.), writing style, professional appearance of the report, the appropriate use of cited resources, and professional presentation. More information about the assignment, including team size and composition, will be discussed as the semester progresses. The project may include a presentation component.

Homework Assignments

Homework assignments will be regularly assigned during the semester. Some of these assignments may involve Excel simulations. Homework assignments will be completed online using Connect and graded automatically. Due dates will be indicated in Connect. Each assignment is due by the end of the day (midnight) on the due date. Each assignment is worth 2 points and students will have three attempts (the highest score will automatically be entered in the grade book). For each individual homework assignment, two scores are possible - 2 points or zero points. A score of 1.5 or better (or 75%) will result in full points on the assignment. Scores below 1.5, will yield zero points on the assignment. At the end of the semester, one homework with the lowest score will be dropped from the total homework assignment grade. No extensions for homework are permitted.

Participation

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

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

Course Schedule (tentative)

| Session | Date | Topic |
|----------------|-------------|---|
| 1 | Jan 9 | Introduction; Topic 1 Fundamentals of Financial Accounting |
| 2 | Jan 11 | Topic 2 Business Transactions |
| | Jan 16 | Martin Luther King Day |
| 3 | Jan 18 | Topic 2 Business Transactions |
| 4 | Jan 23 | Topic 3 The Accounting Cycle |
| 5 | Jan 25 | Topic 3 The Accounting Cycle |
| 6 | Jan 30 | Topic 4 Reporting and Analyzing Cash Flows |
| 7 | Feb 1 | Topic 4 Reporting and Analyzing Cash Flows |
| 8 | Feb 6 | Topic 5 Revenue and Receivables |
| 9 | Feb 8 | Topic 5 Revenue and Receivables |
| 10 | Feb 13 | Topic 6 COGS and Inventory |
| 11 | Feb 15 | Exam 1 (sessions 1 - 9) |
| | Feb 20 | President's Day |
| 12 | Feb 22 | Topic 6 COGS and Inventory |
| 13 | Feb 27 | Topic 7 LT Assets |
| 14 | Mar 1 | Topic 7 LT Assets |
| 15 | Mar 6 | Topic 8 Liabilities |
| 16 | Mar 8 | Topic 8 Liabilities |
| | Mar 13 | Spring Break Recess |
| | Mar 15 | Spring Break Recess |
| 17 | Mar 20 | Topic 9 Stockholders' Equity |
| 18 | Mar 22 | Topic 9 Stockholders' Equity |
| 19 | Mar 27 | Topic 10 Financial Statement Analysis |
| 20 | Mar 29 | Exam 2 (sessions 10 - 18) |
| 21 | Apr 3 | Topic 10 Financial Statement Analysis |
| 22 | Apr 5 | Topic 11 Fundamentals of Managerial Accounting |
| 23 | Apr 10 | Topic 12 Job Order Costing |
| 24 | Apr 12 | Topic 12 Job Order Costing |
| 25 | Apr 17 | Topic 13 Activity-Based Costing |
| 26 | Apr 19 | Topic 13 Activity-Based Costing |
| 27 | Apr 24 | Topic 14 Cost-Volume-Profit Analysis |
| 28 | Apr 26 | Topic 14 Cost-Volume-Profit Analysis |
| | May 8 | Exam 3 (sessions 2 - 5 and 19 - 28) 11:00am - 1:00pm |

Other Academic Standards

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

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

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

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

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

Additional Information

Add/Drop Process: Most Marshall classes are open enrollment (R-clearance) through the Add deadline. If there is an open seat, you can add the class using Web Registration. If the class is full, you will need to continue checking Web Registration or the Schedule of Classes (classes.usc.edu) to see if a space becomes available. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once per week) may be dropped from the course. There are no formal wait lists for Marshall undergraduate courses, and instructors cannot add students or increase the course capacity. If all sections of the course are full, you can add your name to an interest list by contacting the Office of Undergraduate Advising & Student Affairs; if new seats or sections are added, students on the interest list will be notified.

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

Email and Technology Policy: The instructor will attempt to respond to any emails within 24 hours. This response time may increase over the weekend or holidays. The instructor will not respond to messages sent from a non-USC email address.

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the respective instructor and/or staff. Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. Upon request, you must comply and put your device on the table in off mode and face down. You might also be asked to deposit your devices in a designated area in the classroom. Videotaping faculty lectures is not permitted due to copyright infringement regulations. Audiotaping may be permitted if approved by the instructor. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class. Exceptions to this policy may be granted to individual students with appropriate documentation on a case-by-case basis.

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

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

Emergency Preparedness/Course Continuity: In case of a declared emergency if travel to campus is not feasible, the USC Emergency Information web site (<http://emergency.usc.edu/>) will provide safety and other information, including electronic means by which instructors will conduct class using a combination of USC's Blackboard learning management system (blackboard.usc.edu), teleconferencing, and other technologies.

USC Statement on Academic Conduct and Support Systems

Academic Integrity: The University of Southern California is a learning community committed to developing successful scholars and researchers dedicated to the pursuit of knowledge and the dissemination of ideas. Academic misconduct, which 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: 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.

- a. 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
- b. Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking
- c. 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
- d. 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
- e. 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.

- a. 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.
- b. Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- c. 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.

- a. Students will identify and assess diverse personal and organizational communication goals and audience information needs
- b. Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts
- c. 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.

- a. Students will recognize ethical challenges in business situations and assess appropriate courses of action
- b. 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.

- a. Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world
- b. 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.

- a. Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics
- b. Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management
- c. Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets)
- d. Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices

Appendix 2: Leventhal School of Accounting Learning Objectives

| Program Learning Objective | Description |
|---|---|
| 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. |
| Research, Analysis and Critical Thinking | Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment. |
| Ethical Decision Making | Students will demonstrate an understanding of ethics, ethical behavior and ethical decision-making. |
| Communication | Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner. |
| Leadership, Collaboration and Professionalism | Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals. |
| Technology | Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze and solve problems, work interactively with other people, and develop and present conclusions. |

Appendix 3: Leventhal School of Accounting Important Dates

| | |
|---|---------------------------|
| First Day of Class | Mon, Jan 9 |
| Martin Luther King's Birthday | Mon, Jan 16 |
| Meet the Firms 5:00 - 7:00pm (tentative) | Thu, Feb 9th |
| President's Day | Mon, Feb 20 |
| Spring Recess | Sun - Sun, Mar 12 - 19 |
| Last Class Meeting for Regular (001) and 442 sessions | Fri, Apr 28 |
| Study Days | Sat - Tue, Apr 29 - May 2 |
| Final Exams for Regular (001) and 442 sessions | Wed - Wed, May 3 - 10 |

| Regular Session Dates (Session 001), Jan 9 - Apr 28 | |
|--|-------------|
| First Day of Classes | Mon, Jan 9 |
| Last Day to Add or Drop w/out a "W" and receive a refund | Fri, Jan 27 |
| Last day to withdraw without a "W" on transcript or change pass/ no pass to letter grade: | Fri, Feb 24 |
| Last Day to Drop with a "W" | Fri, Apr 7 |
| Last Day of Classes | Fri, Apr 28 |