

ACCT 528 Fair Value Accounting: GAAP, IFRS and Emerging Issues-First Half

Fall Semester 2023

Units: 1.5

Class sessions: Tuesdays and Thursdays, 3:30 to 4:50 PM Pacific
Commencing Tuesday, August 22, 2023, concluding Tuesday, October 10, 2023

Classroom: JKP 202

First half of the semester:

Section 14206R (Session 431)

Section 14207R (Session 411)

Professor: Anthony V. Aaron (Tony)

Office: ACC 108

Office Hours: By appointment only, using Zoom Meetings or Teleconference. Email to schedule, Tuesdays and Thursdays (class days) are preferable.

E-mail: aarona@marshall.usc.edu

Phone: (213) 764-4673 (office-Zoom Phone)

(310) 849-5987 (mobile)

Email is the preferable means by which to communicate with me outside of class.

COURSE DESCRIPTION AND INTRODUCTION

Per the Fall 2023 USC Schedule of Classes, ACCT 528 provides a:

“Case study approach to explore fair value issues in accounting; research and analysis of causes of valuation differences.”

This course focuses on the treatment, and variances in treatment, of Fair Value issues under US Generally Accepted Accounting Principles (GAAP) and awareness of contemporaneous business news and investment topics providing context for these technical areas. The course provides limited insights into treatment of Fair Value issues under International Financial Reporting Standards (IFRS)

Key areas of focus will include:

- ASC 820: Fair Value (FV) Measurement overview guidelines
- ASC 805: Fair Value for Business Combinations
- ASC 350 and ASC 360: Fair Value in the Impairment area.
- Basic level of knowledge of the income, market and cost approaches used in valuation and appraisal
- Contemporaneous business news and investment topics

Important emerging issues in Fair Value Measurement may include: Accounting Standards Updates (ASUs) issued by the FASB, and changes in guidance promulgated by the various Valuation Professional Organizations (VPOs).

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The historical context of “convergence” of International Financial Reporting Standards (IFRS) and Generally Accepted Accounting Principles (GAAP) will be addressed along with examples of fair value areas where convergence has not occurred and differences exist. Examples of differences, such as the varying treatment of impairment under IFRS and GAAP will be discussed.

In order to understand Fair Value for Financial Statement purposes, a basic level of valuation knowledge needs to be established. For example, while in depth knowledge of valuation theory and application are beyond the scope of this course, the material covered will address the basics of the income, market and cost approaches to value. These three approaches are generally viewed as serving as the foundation for valuation theory as applied to business valuation and valuation of intangible assets. This course seeks to establish a limited depth exposure to basic knowledge in these areas.

As part of this course, students will be expected to gain a general knowledge of business events and conditions which also serve as a background for valuation and investment issues, and in some instances the fair value accounting treatment that may be relevant. For example, as the course proceeds students should have a general awareness of the then current levels of various stock markets, and an awareness of the current levels compared with the past. Students should be aware of the relevance of “earnings multiples” as a foundation indication of the relative level of prices being either “expensive” or “cheap” relative to the past, or in comparing one company’s stock price to others in the same industry.

COURSE OBJECTIVES

Learning Objectives

By the time students finish this course, they should be able to:

- Identify and apply the basics of valuation theory, as well as business and intangibles appraisal
- Identify and apply the Income, Market and Cost Approaches to value businesses and intangible assets
- Identify which Accounting Standards in the Accounting Standards Codification database provide guidance on fair value issues. Identify the provisions guiding the application of fair value standards under ASC 820, 805, 350 and 360.
- Identify examples of “non GAAP” best practices Fair Value materials developed by AICPA Task Forces which operate under the oversight of FINREC and also The Appraisal Foundation Working Groups, which operate under the oversight of The Appraisal Foundation Business Valuation Resource Panel.
- Describe the roles of the Securities and Exchange Commission (SEC) and the Financial Accounting Standards Board (FASB) and other stakeholders as related to prospective possible changes to US GAAP Fair Value accounting standards. Identify fair value areas that the FASB may be currently considering for possible change.
- Identify the role of the PCAOB in regulating auditors, the trends in results of inspection reports by the PCAOB inspection report assessing performance of auditing firms, and the role of problems auditing of fair value issues in the identified audit deficiencies
- Define those fair value guidance areas which are converged under GAAP and IFRS, and describe important “non-converged” fair value guidance areas. Identify the topics addressed in International Accounting Standard (IAS) 36.

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COURSE MATERIALS

Textbook: *Fair Value Measurement, 3rd Edition*, Mark Zyla, John Wiley & Sons, Inc., December 2019.

Wall Street Journal: Students are required to have access to the Wall Street Journal. In past semesters, USC students have been provided with free online access to the Wall Street Journal through use of the following link to register and sign in <http://wsj.com/USC>

Other online Resources and sites:

- www.FASB.org
- www.SEC.gov
- www.PCAOB.org
- [Zoom Support Tutorials](#)
- Other sites may be identified through Blackboard as the semester progresses

FASB is now open access through the FASB site. Faculty and students will no longer need login information. The URLs to access the updated websites are:

- Accounting Standards Codification®: <https://asc.fasb.org>
- Governmental Accounting Research System™: <https://gars.gasb.org>

If you have questions regarding these FASB changes, please visit <https://store.fasb.org> or email fasbpubs@fasb.org.

Blackboard: Any additional materials, including class slide decks, additional case studies and/or classroom exercise materials, exams, announcements, etc. will be posted to Blackboard.

If you have any questions or need assistance with the Blackboard Course Pages, please contact the Marshall Help Desk at 213-740-3000 (option 2) or HelpDesk@marshall.usc.edu. Alternatively, (213) 740-5555 will get you the USC ITS Help Desk.

GRADING AND ASSIGNMENTS

Grading:

We adhere to the USC Leventhal School of Accounting and Marshall School of Business grading standards for graduate programs. In general, final course grades at the graduate level in a core course average approximately B+ (3.3), but may vary based on class performance. For elective courses, the class average is usually higher-- approximating 3.4 to 3.5, which is between a B+ and an A-. ACCT 528 will be graded as a core course. You must receive a C or better to pass a required class, and you must have an *overall* B average (3.0 minimum) from all your courses in order to graduate from USC. **The graded elements of this course are listed below along with information about how they will be evaluated.**

<u>Assignments</u>	<u>Points</u>	<u>Percentage of Grade</u>
Mid-Term Examination	300	30%
Final Exam	400	40%
Classroom Exercises (4x25pts)	100	10%
Comprehensive Team Project (1x100pts)	100	10%
Class Participation and Professionalism (including completion of Peer Evaluations)	100	10%
Totals	1000	100%

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Final grades represent how you perform in the class relative to other students. Your grade will not be based on a mandated target, but on your performance. The average grade for this class is anticipated to be about 3.3 (i.e., B+). Three items are considered when assigning final grades:

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

Mid-Term Examination

The Mid-Term Examination to be completed by each student on an individual basis, with no collaboration with your fellow students. The Mid-Term Examination will be open-note/open-book. We will use Blackboard to administer the Mid-Term Examination. Students will be taking the Mid-Term Examination in person, in the classroom.

Team Projects

Teams will be assigned after classes begin and the class roster stabilizes. Teams will be asked to complete four classroom exercises and a final comprehensive team project and prepare deliverables summarizing their findings. The classroom exercises and comprehensive team project narratives and spreadsheet templates will be posted to Blackboard during the course of the semester. Teams will present their findings for the comprehensive team project.

Peer Evaluation

In past semesters, I have detected varying levels of contributions by group members participating in group projects. With that in mind, grades for individual student contributions for group-prepared classroom exercises and the final group project will be earned by students, based on my observations of the group's working dynamics, my assessment of the group's project quality, and thoughtful consideration of the information provided through peer evaluations from your group members. Peer evaluations will also be an input into the Class Participation and Professionalism Score. Peer evaluations are due on the last day of class and are mandatory! **Please see Appendix I for sample peer input form.**

Final Examination

The Final Examination will be a comprehensive assessment of topics covered during course of the semester. As with the Mid-Term Examination, this Final Exam is to be completed by each student on an individual basis, with no collaboration with your fellow students. The Final Examination will be open-note/open-book. We will use Blackboard to administer the Final Examination. Students will be taking the Final Examination in person, in the classroom.

Class Participation and Professionalism

Subsequent to each class session and while it is very fresh in my mind, I will record my view of each student's participation and professionalism on a numeric scale, with assistance, when available, from our class TA (if one is assigned to this course). I will total these numeric scores at the end of the semester as one input into assigning a final class participation and professionalism grade.

For each in-class session three (3) points will be awarded to a student for significant relevant and meaningful participation, two (2) points for modest contributions to the class, one (1) point for minimal contributions to the class, but for being in attendance and zero (0) points if absent.

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I encourage you to take advantage of office hours. I view student participation in office hours as a form of class participation. I am always willing to arrange a Zoom Meeting session or telephone call for office hours. I will not be scheduling “in-person” office hours.

Email is perhaps the predominant form of communication in business so feel free to reach out to me at aarona@marshall.usc.edu. Generally, similar to a business setting, I hope to respond to emails within one business day. I encourage you to ask technical questions via email. I view email interactions related to clarifying technical content covered in class to be a form of class participation. Be aware that I might choose to copy technical Q&A from email interactions with particular students into Blackboard announcements for the benefit of the entire class.

Consistent with the themes touched on as part of the Marshall School Strategic plan, we will seek to advance the level of students’ professionalism as part of the class. Similar to a career setting, professional conduct is expected from all students in class. Professional conduct is expected from all students in interactions with the Professor on class related matters, both in class, and outside of class. Class related interactions occurring outside of class hours may include for example: email, telephone, voicemail, or Zoom meeting office hours.

In each circumstance that you need to be physically absent from class, or if you would like to request permission to participate live via Zoom (for instance, if you are ill), you are expected to send an email message to me and to our class TA (if one is assigned for the semester) prior to the start of class. Please include in the subject line the course name and section (Example in Subject line: ACCT 528, 3:30 pm section). Also, if you plan to participate in class asynchronously, you are also expected to send an email message to me and to our class TA (if one is assigned for the semester), for each class session where you plan to participate asynchronously prior to the start of that particular class session. Be aware that asynchronous participation may not provide the same experience as that of being in the classroom. See further discussion under the section entitled “Name Tents”, below. Keep in mind that an email in advance of class does not “excuse” your absence – it simply shows me that you are taking an appropriate professional stance and responsibility for choosing to do something else during class time.

If you miss a class session, you still need to come to the next class fully prepared. You can access PowerPoint slides for each class and any written announcements that I have made via Blackboard. **If you miss a class, I recommend that you contact a classmate before the next class meeting. Ask them for any announcements, lecture notes, readings, assignments, etc. that have not been otherwise posted to Blackboard.**

Generally, all Zoom meeting class sessions will be recorded. Thus, barring technology “glitches”, audio/video recordings of the class lectures will be available for asynchronous viewing. Links to Zoom recordings can be accessed via Blackboard. Students in class or participating via Zoom should be aware that the recordings are occurring and that all comments will end up being included in the recordings. We may also be recording classes using Panopto. If we are able to utilize the Panopto system, links to those recordings will also be made available.

Of course, if a major illness or emergency arises, I will work with you to accommodate the situation. It may also be appropriate to contact the Dean’s office at the Leventhal School when such circumstances arise. As noted above, recordings of the class sessions also may be helpful in such circumstances.

ADDITIONAL COURSE INFORMATION

Classroom Policies - Fall 2023

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.

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2. Any student with such accommodations should submit their accommodation document to their instructor as soon as possible. Your instructor will then provide regular access to a recording of the class and an opportunity to regularly make up missed in-class participation.

a) For ACCT 528, please let me know about USC OSAS or Marshall School accommodations during the first week of class, so I can properly prepare in advance to support your accommodations during the course of the semester.

3. Students who are experiencing illness should not attend class in person. Please inform the instructor in advance of the class session to discuss what accommodations will be made to allow for the make-up of missed class work and missed in-class participation.

Textbook Readings

Readings are assigned from the textbook for certain class sessions.

Name Tents

“Name tents” and marking pens will be provided on the first day of class, if not otherwise provided by your program. Students should use these materials to write in large block letters, the first name and last name that you used to enroll in the course. First name should be shown first, last name last. In the upper right hand corner, please list the first name that you wish to be called by if different from your enrolled name. It is possible that we will be able to generate pre-printed name tents, bearing your enrolled name, prior to the commencement of the class session. If this is the case, I would still appreciate it if you would list the first name that you wish to be called by, if different from your enrolled name, in the upper right hand corner of your name tent.

The “name tents,” will be used for all class sessions. These will facilitate an ability to call on students by name, assess participation, and should advance the ability of students to get to know one another. Naturally, it is the responsibility of students to keep the name tent in a visible location in front of them, so that I, and other students, can facilitate student participation.

I am teaching a number of courses this semester in addition to ACCT 528. While I aspire to remember each person’s name, please help me to remember your name and your personal brand, by using name tents. Remember that your name is part of your “personal brand.” It makes sense for you to seek to have your name remembered.

The name tents will also be used to facilitate recording attendance, and they must be returned to me at the end of each class. I will bring the tents back to the next class for your use again. It is your obligation to pick up the name tent while in attendance to have your attendance recorded. We will separately track those in attendance through Zoom or through asynchronous participation. It is your obligation to return the name tent before your departure from class to enable proper recording of your attendance. There will be no “verbal roll call” but attendance records will be gathered via the name tents.

Students may not pick up name tents for others at the beginning of class, nor return the name tents of others at the end of class. Please pick up and return only your name tent at each class session. Student failure to obtain their name tent at the beginning of class, or to return the tent at the end of class, may result in their being marked absent. While attendance per se, is not a specific part of your grade, it is the initial measure of participation. Also, as mentioned above in the section entitled “Class Participation and Professionalism”, I expect an email communication informing me of an expected absence as a demonstration of professional behavior.

The Importance Of Course Evaluations

The student course evaluations are valuable. This course is continuously improved, based on feedback from students and instructor observations.

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Emergency Preparedness

In case of a declared emergency if travel to campus is not feasible, the USC Emergency Information web site (<https://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), Zoom, teleconferencing, and other technologies.

Graduate Program Student Learning Outcomes

Five Student Learning Outcomes for the Master of Accounting and Master of Business Taxation programs were developed by the USC Leventhal faculty and administration and filed with the AACSB, the accrediting body for accounting and business schools. In brief, these Student Learning Outcomes are as follows:

- 1. Technical, Conceptual, Problem-Solving**
- 2. Professional Development**
- 3. Research/Life-Long Learning**
- 4. Ethical Principles and Professional Standards**
- 5. Globalization and Diversity**

The five Student Learning Objective measures developed for this class are as follows:

1. Technical, Conceptual, Problem-Solving

Students will be competent in and be able to apply discipline-specific knowledge and skills in the fields of accounting and auditing. This learning outcome includes the development of critical thinking and problem-solving skills, as well as an understanding of the strategic role of accounting and auditing in business organizations and society. This is a heavy area of emphasis in this course.

2. Professional Development

Students will be able to communicate clearly and strategically after considering the relevant audience, situation, and purpose of the communication. Students will demonstrate the ability to work productively with others to accomplish established goals. This is a moderate area of emphasis in this course.

3. Research/Life-Long Learning

Students will be able to use relevant research databases and academic/professional literature to gain new knowledge and analyze business situations. This is a moderate area of emphasis in this course.

4. Ethical Principles and Professional Standards

Students will be able to apply ethical principles and professional standards in analyzing situations and making informed decisions. This is a light area of emphasis in this course.

5. Globalization and Diversity

Students will be able to demonstrate an international perspective and appreciation for diversity and cultural differences, along with their significance in global business. This is a light area of emphasis in this course.

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USC COVID Policy Changes and “In Person” vs Alternative participation format

We all have been, and continue to be, living in a very turbulent period. USC is engaged in continuous efforts to identify changes in rules and guidance consistent with the need for addressing COVID related threats as well as other matters meriting changes. Accordingly, this syllabus is subject to changes that may be needed as the course progresses. Changes to course related matters covered in this syllabus will be communicated through Blackboard.

Discussion of student participation in class benefit from consideration of three possible categories of participation: “in person class attendance”; “on-line synchronous attendance” and “on-line non-synchronous attendance.”

USC Marshall has concluded that “in person synchronous” participation provides a learning format and structure likely to be the most beneficial format for most students.

Marshall policy requires all faculty to provide remote accommodations for two groups of students.

Students for whom it would be medically unsafe to attend classes. These students will be certified through the USC Office of Student Accessibility Services (“OSAS”, previously “DSP”).

Students who are overseas and unable to enter the United States prior to the start of the fall semester because of visa or other travel restrictions. These students will be certified through the Marshall Office for International Programs.

In addition, Dr. Sarah Van Orman, Chief Health Officer, USC Student Affairs, is requesting that students “Please stay home if you have symptoms ... until you are able to test.”

USC Marshall has provided guidance to professors indicating that “... if a student misses multiple class sessions, then, as with any other semester, it may be appropriate to discuss alternative options such as dropping the class or taking an incomplete.”

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COURSE OUTLINE AND ASSIGNMENTS

Class #	Date	Topic	Readings	Classroom Exercises and Supplemental Readings	Deliverables with Due Dates
1	Tuesday, August 22	Course Introduction, Review of Syllabus, Historical Context for the Fair Value Measurement Attribute in Financial Accounting	ACCT 528 Syllabus, Zyla, Chapter 1 pp 1 – 23	Access FASB, SEC and PCAOB websites (refer to links in Course Materials, above). See also separate file posted to Blackboard: “LSOA – Using AAA FASB Accounting Standards Codification – AY 2021-22.pdf” to access Professional View of FASB ASC.	
2	Thursday, August 24	Standards Setters, Regulators and Professional Organizations, Fair Value related audit deficiencies.		Supplemental Reading: Zyla PCAOB study, 2019 Group Assignments posted to Blackboard.	
3	Tuesday, August 29	ASC 820 Fair Value Measurements	Zyla, Chapter 2 pp 47 – 69	Supplemental Reading: ASC 820 Classroom Exercise #1: “The Market Approach” posted to Blackboard	
4	Thursday, August 31	The Market Approach	Zyla, Chapter 7 pp 183 – 214		
5	Tuesday, September 5	ASC 805 Business Combinations Debrief Case Study- Classroom Exercise #1: “The Market Approach”	Zyla, Chapter 3 pp 85 – 102	Supplemental Reading: ASC 805 Classroom Exercise #2: “The Income Approach” posted to Blackboard	Team Deliverable: Classroom Exercise #1: “The Market Approach”, due today, by 3:30pm Pacific Time
6	Thursday, September 7	The Income Approach	Zyla, Chapter 8 pp 215 – 260		
7	Tuesday, September 12	The Income Approach (continued, if necessary), The Cost Approach, Debrief Case Study- Classroom Exercise #2: “The Income Approach”	Zyla, Chapter 6 pp 161 – 182	Classroom Exercise #3: “The Cost Approach” posted to Blackboard	Team Deliverable: Classroom Exercise #2: “The Income Approach”, due today, by 3:30pm Pacific Time

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8	Thursday, September 14	Mid-Term Examination		Team Project “The Trojan Horse Corporation” posted to Blackboard	Open book Mid-Term Examination
9	Tuesday, September 19	Debrief Mid-Term Examination, ASC 360 Impairment	Zyla, Chapter 5 pp 119 – 124	Supplemental Reading: ASC 360 Classroom Exercise #4: “Valuing Intangible Assets” posted to Blackboard	
10	Thursday, September 21	ASC 350 Impairment, Debrief Case Study-Classroom Exercise #3: “The Cost Approach”	Zyla, Chapter 5 pp 125 – 142	Supplemental Reading: ASC 350, ASU 2017-04	Team Deliverable: Classroom Exercise #3: “The Cost Approach”, due today, by 3:30pm Pacific Time
11	Tuesday, September 26	ASC 350/360 Impairment (continued, if necessary), Additional Topics		Supplemental Reading: ASU 2011-08	
12	Thursday, September 28	Additional Topics (continued), Debrief Case Study-Classroom Exercise #4: “Valuing Intangible Assets”		Supplemental Reading: ASU 2016-01	Team Deliverable: Classroom Exercise #4: “Valuing Intangible Assets”, due today, by 3:30pm Pacific Time
13	Tuesday, October 3	Team project presentations			Team Project deliverables are due today, by 3:30pm Pacific Time
14	Thursday, October 5	Last Day of Class! Comprehensive course review, Review for Final Examination			Group Project Peer Evaluations Due – Mandatory!!!!
Final	Tuesday, October 10	JKP 202 (Assumed unless otherwise amended)			Open Book Comprehensive Final Examination

ACADEMIC INTEGRITY

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, compromises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in

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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).

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[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.

Student Recordings of University Classes:

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

Open Expression and Respect for All:

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

No AI Usage Permitted:

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Since creating, analytical, and critical thinking skills are part of the learning outcomes of this course, all assignments should be prepared by the student working individually or in groups. Students may not have another person or entity complete any substantive portion of the assignment. Developing strong competencies in these areas will prepare you for a competitive workplace. Therefore, using AI-generated tools is prohibited in this course, will be identified as plagiarism, and will be reported to the Office of Academic Integrity.

APPENDIX I: Peer Evaluation Form

Complete one form for each of your teammates/group members, including yourself.

Name of group member:

<i>Assess your teammate's contributions on a scale of 1-5 (5 is excellent)</i>	5	4	3	2	1
Attended and was engaged in team meetings from beginning to end					
Asked important questions					
Listened to and acknowledged suggestions from every team mate					
Made valuable suggestions					
Took initiative to lead discussions, organize and complete tasks					
Contributed to organizing the assignment					
Contributed to writing the assignment					
Reliably completed tasks on time in a quality manner					
Demonstrated commitment to the team by quality of effort					
Was cooperative and worked well with others					
I would want to work with this team member again.					
Describe your teammate's (or your) contributions to the assignment:					
How might your teammate (or you) have made more effective contributions to the assignment?					
Your name:			Date:		