

**BUAD 281 – INTRODUCTION TO MANAGERIAL ACCOUNTING  
SYLLABUS – FALL 2023**

**Section 14524: Monday & Wednesday (2:00 pm– 3:20 pm) – location: ACC 310**  
**Section 14525: Monday & Wednesday (3:30 pm – 4:50 pm) – location: ACC 310**

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**THE FINAL EXAM WILL BE HELD on Wednesday, December 13<sup>th</sup> from 8:00 – 10:00 AM**  
**BUAD 281 has a common Final for all Sections that IS NOT consistent with the University's**  
**Class Day and time Final Schedule**  
**NO EXAMS WILL BE GIVEN PRIOR or AFTER THIS DATE; NO EXCEPTIONS**

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**Professor:** Francisco J. Román, Ph.D.  
**Office:** Leventhal School of Accounting Bldg. – ACC #209  
**Office Phone:** 213-740-1425  
**Email:** fjroman@marshall.usc.edu  
**Office Hours:** Wednesdays 12:45pm – 1:45pm (in my office, please reserved in advance).

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**IMPORTANT DATES**

Aug. 21	Fall semester classes begin for Session 001
Aug. 21-25	Late registration and change of schedule for Session 001
Sept. 4	Labor Day, university holiday
Sept. 8	Deadline for purchasing or showing proof of health insurance
Sept. 8	Last day to register and add classes for Session 001
Sept. 8	Last day to drop a class without a mark of “W” and receive a refund
Sept. 8	Last day to purchase or waive tuition refund insurance for fall
Oct. 6	Last day to drop a course without a mark of “W” on the transcript
Oct. 12-13	Fall recess
Nov. 10	Last day to drop a class with a mark of “W” for Session 001
Nov. 10	Veterans Day, non-instructional day
Nov. 22-26	Thanksgiving Break
Dec. 1	Fall semester classes end
Dec. 2-5	Study days
Dec. 6-13	Final examinations

**COURSE DESCRIPTION**

This is an introduction to Managerial Accounting course for undergraduate students whose majors require:

- Understanding the impacts management choices have on organizations
- Knowledge of basic management accounting tools, techniques and best practices; and
- The ability to leverage the variety of information the accounting discipline provides managers and organizational decision makers.

The primary focus of the course is the development, presentation and understanding of accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to: business

operations, product costing and overhead application, sales volume and organizational profits, budgeting and planning and organizational & management performance.

### Learning Objectives

To achieve these learning objectives, a combination of background reading, interactive discussion, class activities and practice problems will be utilized. Interactive discussion and class activities are very important, as research on learning indicates it is very difficult to gain anything more than a superficial understanding of material without practice and feedback. Therefore, you should expect our class sessions to incorporate a substantial amount of both.

Learning Objective	Bloom's skill level	Assessments
By the end of the semester, you must be able to:		
1. Recognize the key principles and assumptions used by accountants when providing information to management and other stakeholders and demonstrate your understanding of these.	Remember & Understand	Solving in class and homework problems and Exams
2. Analyze the cost, volume and profit relationships of an organization by calculating the contribution margin, breakeven point and target profits given a variety of business scenarios.	Analyze	Solving in class and homework problems, and Exams
3. Distinguish between traditional job costing and activity-based costing methodologies and their impact on organizational stakeholders by applying both techniques to business situations and evaluating the results.	Understand & Apply	Solving in class and homework problems, and Exams
4. Analyze and identify cost information that is relevant for decision makers by recognizing and applying the relevant elements in a variety of decision-making scenarios likely to face professional managers.	Apply & Analyze	Solving in class and homework problems, and Exams
5. Analyze and demonstrate how strategic planning and budgeting processes enhance an organization's ability to respond to economic changes by preparing elements of the master budget and a flexible budget.	Understand & Analyze	Solving in class and homework problems, Exams and group project.
6. Describe appropriate control and performance evaluation metrics in a multi-product, hierarchical organization by analyzing overall and segment performance using rate-of-return, residual income, and non-financial measures.	Understand	Solving in class and homework problems, and Exams
7. Create a startup company and perform market and competitor analysis, prepare written report and final presentation.	Create	Business Plan, Excel budget and PowerPoint presentation

### Prerequisites and/or Recommended Preparation:

BUAD 280 Introduction to Financial Accounting.

### Required Materials

- **McGraw Hill's on-line electronic platform "Connect"**
- **Textbook: *Managerial Accounting: Creating Value in a Dynamic Business Environment*, Hilton, Ronald W., Platt, David E., 13<sup>th</sup> Edition McGraw Hill (2023).**

**Note: Marshall has negotiated a price of \$80 (plus tax) with McGraw Hill that includes BOTH Connect, which will be used for Homework and an electronic version of the textbook,**

Students desiring a hard copy of the textbook in addition to the electronic version may purchase it at the USC Bookstore or at an online retailer.

- This course will utilize Blackboard to post course materials such as PowerPoint slides, Reading Assignments, Homework Assignments administered by McGraw Hill Connect, Team Project Instructions and Templates as well as Course Announcements as well as Marshall/Leventhal Event Announcements.

## GRADING

Your grade in this class will be determined by your relative performance on exams, a team project, homework, and other points as listed below:

	Points	% of Grade
<b>Reading Assignments (refer below for more insight)</b>	-	-
Participation (in-class discussion, cases, and attendance)	25	5%
Connect Homework	50	10%
Team Semester Project (incl. peer review evaluation)	75	15%
Mid-Term Exam #1	100	20%
Mid-Term Exam #2	100	20%
Final Exam	150	30%
Total	<b>500</b>	<b>100%</b>

Final grades represent how you perform in the class relative to other students. Historically, the average grade for this class is about a 3.3 (i.e., a “B+”). Three items are considered when assigning a student’s final grade:

1. Total Earned Points across the various line items listed above..
2. The percentage of Earned Points out of Total Potential Points.
3. The student’s ranking among all students in the course(s) taught by your Professor this semester.

## OTHER IMPORTANT ISSUES REGARDING GRADES

- No ‘extra credit’ will be granted under any circumstances, including additional assignments, special projects, exam retakes, or participation points. Put bluntly, there is no opportunity to raise your grade by doing extra work during the semester.
- Once submitted, all grades are final and will not be changed unless there is a clerical error. Any grade appeal will strictly follow the University’s Disputed Evaluations Procedures (refer to USC Academic Policies Manual, Section 2m for more insight).
- Any questions or concerns regarding grades either on your exams, assignments, or final grades must be addressed in writing. I will provide you a prompt response to your inquiry either in writing or verbally. If necessary, I will schedule a private meeting to discuss your grade.
- ALL EXAMS should be taking in-person in the classroom. Taking exams via Zoom, virtually, or on-line is NOT an option in this course. Also, each Examination must be completed individually. Collaboration with anyone else in any form is strictly prohibited. The use of laptop computers or cellphones, is NOT permitted during the exams unless there is a justified medical emergency. Exams will be administered strictly on paper.
- No make-up exams are given; NO EXCEPTIONS (further information on the make-up exam policy is provided on page six of the Syllabus).

### Readings Assignments

**You should complete the readings assignments prior to the start of each lecture.** Although no points would be awarded, it is highly recommended you do these readings ahead of time to solidify your understanding of the material taught on each lecture.

As documented in the Course Calendar, **not every Learning Objective (LO) in every chapter will be covered.** e.g. Chapter 11 “Investment Centers” only LOs 11.1 & 11.2 are required. Of course, students are encouraged to read each chapter in full, however, only those Learning Objectives listed on the Course Calendar/Schedule below are “Required”.

### **Class Participation:**

Most of the participation points are awarded toward participating in class. Primarily, answering the professor’s questions during each lecture and also participating at the discussion of several short business cases. In order to be awarded points, I am looking for meaningful and relevant comments which enrich the entire class discussion including myself as opposed to arbitrary or futile comments. Further, participation points are rather based on substance rather than quantity. At the conclusion of each lecture the professor will assign participation points for the day based upon your extent of participation. Please bring your name tags at every lecture so the professor can track your respective names.

Additionally, participation points are also awarded, but to a much lesser extent, based on your level of attendance throughout the semester. Unjustified absences are not awarded any participation points. If you are unable to attend class in-person, you must email your professor, in-advance with a valid reason

At every lecture, the professor will provide an attendance sign sheet. Further information on your participation grade will be provided on the first day of classes.

### **Connect Homework Assignments**

Homework will be administered through the McGraw Hill Connect technology platform. The Course Calendar lists the Due Dates for each Homework Assignments. The Connect homework assignments are due after wrapping up each topic and/or textbook chapter every week. Please refer to the course schedule for the respective due dates for each Connect assignment. Also the list of each assignment and the respective due date is available on Blackboard.

**Homework not completed by the Due Date and Time will earn 0 points. No Homework Extension will be granted regardless of the circumstance. PLEASE DO NOT ASK FOR A HOMEWORK EXTENSION, NO EXTENSIONS WILL BE GRANTED.**

Homework assignments will be auto-graded via Connect. You will have **two attempts per assignment**. Students will have access to “Check My Work” before submission **once per question**. Students can use it on either the first or second submission. After submission of the first attempt students will be made aware of the portions of the assignment that were completed correctly as well as any portions answered incorrectly. (**Green** indicators for correct solutions or **Red** for incorrect solutions.) On the second attempt, students only need to change those portions answered incorrectly on the first attempt. **Note: Connect does offer a second attempt if a student’s first attempt is 100% correct.**

The highest score across both attempts will be posted to Blackboard. However, it is important to note that **Homework points WILL NOT be posted to Blackboard until a link is established between Blackboard and the McGraw Hill Connect platform.** To establish the linkage, at least once during semester each student must click on a Homework Assignments listed on Blackboard in “Assignments.

### **Team Project**

The team project has been designed to help you apply many of the concept that you have learned in class to a “start-up” **manufacturing** company. The project comprises three parts and each part is due at a different date along the semester. You will receive more instructions on the project requirements during class and on Blackboard ahead of time. However below are a few important things to know.

- ***Team Project Presentation***

Each team will make an in-class presentation summarizing the findings of their “start-up” company. More specifically, the Presentation will describe the company’s product(s), the competitive landscape of the industry, target market, business strategy and the delivery model to be deployed. In addition the presentation will layout the expected funding required to launch the company and the expected first year results based upon a “Financial Plan or Master Budget”. Every member of the team must be present and participate in the presentation. Students not participating will earn 0 points for the Presentation part of the Project.

- ***Peer Evaluation/Assessments***

It is critically important that ALL members of the Team contribute equally in all aspects of the Team Project. At the completion of Part 1 and Parts 2 & 3 each student will complete a Peer Evaluation/Assessment. The Peer Evaluation/Assessment provides a mechanism for Team Members to provide feedback to the Professor and their Teammates regarding their contributions to the effort. While your grade will be exclusively based upon your Professor’s evaluation of you and your team performance based upon observations of team’s working dynamics, assessment of the quality of the team’s submissions for Parts 1 & 2, evaluation of the Final Presentation (Part 3), it will also include thoughtful consideration of the information provided through Peer Evaluation/Assessment. **It is important to note that any student failing to submit the Peer Evaluation/Assessment for Parts 2 & 3 by the deadline listed on the Course Calendar will result in the loss of 5 points per day up to 10 points.**

**Team Project Presentation**

Each team will make an in-class presentation summarizing the findings of their “start-up” company. More specifically, the team presentation should sum up the company’s product(s), the business model, the business strategy to be pursued to successfully launch the product(s) into market, the competitive landscape of the industry, plus other important pieces of data, including your company’s Master Budget. Of critical importance is, all members of the team must distribute the work equally in formulating the presentation. Also, every member of the team must present to the class. Not doing so would result in zero points for this part on of the student’s overall grade. Further information will be provided ahead of time on the specifics of your team presentation.

**Peer Evaluation/Assessment**

At the conclusion of the Team Project each student will complete a Peer Evaluation/Assessment. The Peer Evaluation/Assessment is a very important part of the Team Project. While your grade will be exclusively based upon your Professor’s evaluation of you and your team performance based upon observations of team’s working dynamics, assessment of the quality of the team’s submissions for Parts 1 & 2, evaluation of the Final Presentation (Part 3), it will also include thoughtful consideration of the information provided through Peer Evaluation/Assessment. Appendix II at the end of the Syllabus provides an Illustrative example of the kind of Peer Evaluation/Assessment that will be administered as a part of the Team Project. It is important to note that any student failing to submit the Peer Evaluation/Assessment by the deadline 8:00 am deadline listed on the course calendar will result in the loss of 5 points per day up to 15 points.

**Examinations**

There are **two mid-term exams** and one **final exam**. Each mid-term exam cover between 4 and 6 chapters, covered throughout the semester. Each mid-term exam will represent 20% of your overall grade and will be held during class time on the dates listed in the Course Calendar below.

- ***Examination Administration Policy - All examinations will be “Closed Book and No Notes or Formula Cards” are permitted.***
- ***Policy on administering the exams in the classroom – all three exams shall be administered in person within the classroom. There are no exceptions to this policy. you must be physical present to take each exam.***

- **Policy on make-up exams – no makeup exams are given unless there is a documented emergency.** If an illness or unforeseen emergency arises, you must contact your Professor as soon as possible. A doctor’s notice or health care professional is required (please read below for more insight on the policy). No screen computer shots of Covid-19 tests are permitted as evidence.

### **Midterm Exams**

There are two Midterms on the dates listed in the Course Calendar. Each Midterm is worth 20% of total available course points.

#### *Midterm Policies*

- **No Midterms will be given prior the date listed in the Course Calendar. The student must take the make-up exam at the agreed date. No exceptions to this rule.**
- **No Make-up Midterms exams will be given unless there is a documented emergency.**
  - ✓ Failure to take a Midterm will result in 0 points being earned for that Midterm.
  - ✓ In the event that a student is unable to take Midterm #1 or Midterm #2 due to a documented serious medical emergency / illness that in the judgement of the BUAD 281 Professor warrants special consideration, the points associated with the missed Midterm will be reallocated across the remaining Midterm and/or Final Exam. Specifically, the points will carry from the first mid-term exam to the second mid-term exam. And, from the second mid-term exam to the final exam. However, proper documentation must be provided from a doctor or emergency professional. Other documentations, such as computer screen shots, copies or photographs of Covid-19 tests, will NOT be accepted.

Furthermore, it is important to note that in the event that the Professor agrees to allocate the points to the missed exam to the next exam, the student will be tested on ALL previous chapters included on the missed exam, plus ALL new chapters covered on the subsequent mid-term exam. Specifically, if the student misses the first mid-term exam due to a documented medical emergency approved by the professor and course coordinator, the student will be tested on the second mid-term exam on **chapters 1, 2, 3, 5, 6, 7, 8, 10, 11, a total of 9 chapters** (no exceptions). If the student misses the second mid-term exam due to a documented medical emergency approved by the professor and course coordinator, the student will be tested in the final exam on chapters **6, 7, 8, 10, 11, 13, 14, 16, plus cumulative chapters 2 and 3, for a total of 10 chapters** (no exceptions).

### **Final Exam**

The Final Exam is worth 30% of total available course points. The Final is “partially cumulative” covering 4 of the chapters previously tested on Midterms 1 and 2 and the 3 chapters covered after Midterm #2. Please refer to the Course Calendar below for the specific chapters to be included.

Please note that like BUAD 280, the Final for all sections of BUAD 281 will be held on the same day. The BUAD 281 Final will be held on **Wednesday 13<sup>th</sup> 8:00 AM – 10:00 AM**

Be advised that the BUAD 281 Final listed on the University’s Final Schedule <https://classes.usc.edu/term-20233/finals/> under the heading “Exceptions” as illustrated below:

#### **Exceptions**

The Exceptions Schedule does not apply to class meetings beginning at 4 p.m. or later unless the examination time shown in the Exceptions Schedule begins at 4 p.m. or later.

Department and Course Number	Examination Day	Hour
Business Administration 281	Wednesday, Dec. 13	8-10 a.m.

## University Final Examination Policy

- **No Final will be given prior to December 13, 2023** based upon the USC policy set by the USC Registrar. (See below) **NO EXCEPTIONS**

### **Student Scheduling Conflicts**

No student is permitted to omit or take early a final examination and no instructor is authorized to permit a student to do so.

Students should plan in advance to avoid scheduling conflicts in their final examinations.

<https://classes.usc.edu/term-20233/finals/#:~:text=No%20student%20is%20permitted%20to,conflicts%20in%20their%20final%20examinations.>

### **Student Scheduling Conflicts**

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<https://classes.usc.edu/term-20231/finals/#:~:text=No%20student%20is%20permitted%20to,conflicts%20in%20their%20final%20examinations.>

Accordingly, No Final Examinations will be given before May 6<sup>th</sup> - **NO EXCEPTIONS.**

## **POLICY ON THE USAGE OF ARTIFICIAL INTELLIGENT (AI)**

Since creating, analytical, and critical thinking skills are part of the learning outcomes of this course, all as 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.

## **Collaboration Policy**

Students are permitted and encouraged to discuss with others their ideas for completing assignments; however, once a student begins writing a deliverable, all work must be individual and independent. Students may not seek help from anyone outside the class, including but not limited to former students of this course, friends and family, tutors, and online forums. Students may consult course materials and web resources. Students may not post anything related to the assignments online. Failure to abide by the above guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated. Please see “Academic Integrity and Conduct” of the USC STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS Section below for further insight and information about unauthorized collaboration. You may also visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or [http://lib-php.usc.edu/tutorials/academic-dishonesty/story\\_html5.html](http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html).

**Appendix II contains the specific BUAD 281 Penalties for Academic Integrity Violations.**

## **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 graded work is returned to you electronically, it is your responsibility to file it.

## **Use of Recordings Policy**

Pursuant to the USC Student Handbook ([www.usc.edu/scampus](http://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.

## **TECHNOLOGY**

### **USC Systems (Blackboard, USC Login, MyUSC, USC Gmail, GoogleApps)**

For assistance with your USC login or other USC systems, please call +1 (213) 740-5555 or email [Consult@usc.edu](mailto:Consult@usc.edu). They are open Mon – Fri 9:30am – 5pm and weekends from 8am - 5pm (all Pacific time).

### **Zoom Video Web Conferencing System (MarshallTALK)**

For assistance using Zoom, go to [Zoom Support Page](#). You may also call +1 (888) 799-9666 ext. 2. They are available 24/7.

### **Marshall Systems (MyMarshall, Marshall Outlook email)**

For assistance with Marshall systems you can call +1 (213) 740-3000 Mon-Fri 8am-6pm (Pacific), email [HelpDesk@marshall.usc.edu](mailto:HelpDesk@marshall.usc.edu), or use our self-help service portal as shown below. The portal allows you to get immediate assistance by searching for the information you need. You can also use it to chat with a technician or input a request. To access the service portal, follow these steps:

- On a computer or mobile device, go to [MyMarshall Home Page](#) and click the “**Help**” link on the upper right.
- Log in using your Marshall username and password.  
(If you don't know your Marshall login please follow the onscreen instructions pertaining to login issues)

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



## 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.

**Appendix II contains the specific BUAD 281 Penalties for Academic Integrity Violations.**

### **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](https://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osas-frontdesk@usc.edu](mailto:osas-frontdesk@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](mailto: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.

**BUAD 281 – Introduction to Managerial Accounting (Prof. Román)**  
**Course Schedule – FALL 2023**

Session	Date	Topic	Required Readings	Connect Homework (See Blackboard for due dates)
1	M – Aug. 21	Course Overview		
2	W – Aug. 23	Role of Managerial Acct. Cost Management Concepts	Chapter 1 Chapter 2	2-29, 2-30, 2-40
3	M – Aug. 28	Cost Management Concepts (cont.)	Chapter 2	
4	W – Aug. 30	Product Costing & Cost Accumulation	Chapter 3	3-24, 3-28, 3-32
-	M – Sept. 4	<b>Labor Day (NO CLASS)</b>		
5	W – Sept. 6	Product Costing & Cost Accumulation (cont.)	Chapter 3	
6	M – Sept. 11	Product Costing & Cost Accumulation (cont.)	Chapter 3	
7	W – Sept. 13	Activity Based Costing	Chapter 5* - 5.2, 6, 9	5-25, 5-27, 5-46
8	M – Sept. 18	Review Exam 1		
9	W – Sept. 20	<b>Exam 1: Chapters 1, 2, 3, 5</b>		
10	M – Sept. 25	<b>Discussion of Team Project - Part 1</b>		
11	W – Sept. 27	Cost Estimation	Chapter 6	6-24, 6-25, 6-34
12	M – Oct. 2	Cost Estimation (cont.)	Chapter 6	
13	W – Oct. 4	Cost-Volume-Profit Analysis	Chapter 7	7-29, 7-33, 7-40
14	M – Oct. 9	Cost-Volume-Profit Analysis (cont.)	Chapter 7	
15	W – Oct. 11	Financial Planning: Master Budget <b>Discussion Team Project - Part II (Master Budget)</b>	Chapter 9	9-25, 9-28, 9-30
16	M – Oct. 16	Standard Costing & Analysis of Direct Costs Sales Variance Analysis – Ch. 11 Appendix B*	Chapter 10 Ch. 11*-1,2 App. B	10-26, 10-30 <b>TEAM PROJECT PART 1 – Due</b>
17	W – Oct. 18	Cost of Quality, Environmental, Social, Governance	Chapter 8* - 8.7-8.9	11-31, 11-52
18	M – Oct. 23	Review Exam 2		
19	W – Oct. 25	<b>Exam 2: Chapters 6, 7, 8, 9, 10, 11*</b>		
20	M – Oct. 30	Investment Centers (p. 572-588 only)	Chapter 13*1,2,3,4	13-29, 13-33
21	W – Nov. 1	Investment Centers (cont.)		
22	M – Nov. 6	Decision-Making: Relevant Costs	Chapter 14	14-35, 14-40
23	W – Nov. 8	Decision-Making: Relevant Costs (cont.)	Chapter 14	
24	M – Nov. 13	Capital Budgeting	Chapter 16*1, 2, 3	16-28, 16-40
25	W – Nov. 15	<b>Team Project Presentations – 1<sup>st</sup> group</b>		<b>TEAM PROJECT PART 2 – Due</b>
26	M – Nov. 20	<b>Team Project Presentations – 2<sup>nd</sup> group</b>		
-	W – Nov. 22	<b>Thanksgiving (NO CLASS)</b>		
27	M – Nov. 27	Capital budgeting (cont.) <b>Peer review evaluations team project – Due Date</b>	Chapter 16*1, 2, 3	<b>TEAM PROJECT PART 3 – Due</b>
28	W – Nov. 29	Course Wrap Up & Review Final Exam		
<b>Wed. Dec. 13 (8am-10am)</b>		<b>Final Exam - cumulative chapters: 2, 3, 6, 7; new chapters: 13, 14, 16</b>		

**Appendix I**  
**USC Marshall School of Business**  
**Undergraduate Program Learning Goals and Objectives** (last update 12/21/17)

**Learning goal 1: Our graduates will demonstrate critical thinking skills so as to become future-oriented problem solvers, innovators and decision makers in diverse and rapidly changing business environments.**

- Students will demonstrate the ability to anticipate, identify and solve business problems. They will be able to identify and assess central problems, identify and evaluate potential solutions, and translate a chosen solution to an implementation plan that considers future contingencies
- Students will demonstrate the ability to be accurate, clear, expansive (thorough, detailed) and fair-minded in their thinking
- Students will critically analyze concepts, theories and processes by stating them in their own words, understanding key components, identifying assumptions, indicating how they are similar to and different from others and translating them to the real world
- Students will be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems
- Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas

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**Learning Goal 2: Our graduates will develop people and leadership skills to promote their effectiveness as business managers and leaders in the 21<sup>st</sup> century's evolving work and organizational structures.**

- Students will recognize, understand and analyze the roles, responsibilities and behaviors of effective managers and leaders in diverse business contexts e.g., functionally diverse, culturally diverse, geographically diverse, etc.
- Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.
- Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)

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**Learning Goal 3: Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.**

- Students will identify and assess diverse personal and organizational communication goals and audience information needs
- Students will demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts
- Students will understand individual and group communications patterns and dynamics in organizations and other professional contexts

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**Learning goal 4: Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.**

- Students will recognize ethical challenges in business situations and assess appropriate courses of action
- Students will understand professional codes of conduct

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**Learning goal 5: Our graduates will develop a global business perspective. They will understand how local, regional, and international markets, and economic, social and cultural issues impact business decisions so as to anticipate new opportunities in any marketplace.**

- Students will understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world
- Students will understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.

**Learning goal 6: Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.**

- Students will demonstrate foundational knowledge of core business disciplines, including business analytics and business economics
  - Students will understand the interrelationships between functional areas of business so as to develop a general perspective on business management
  - Students will apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets)
  - Students will be able to use technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices
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## BUAD 281 Grade Penalties

The following Grade penalties may only be imposed if a student is determined to be responsible for a violation of the Student Handbook. <https://policy.usc.edu/studenthandbook>

Plagiarism or use of Artificial Intelligence	Grade Penalty for Students
The submission of material authored by another person but represented as the student's own work	<b>0 Points on the Assignment<sup>1</sup></b>
Re-using any portion of one's own work (essay, term paper, project, or other assignment) previously submitted without citation of such and without permission of the instructor(s) involved.	<b>0 Points on the Assignment<sup>1</sup></b>
Improper acknowledgment of sources in essays or papers, including drafts. Also, all students involved in collaborative work (as permitted by the instructor) are expected to proofread the work and are responsible for all particulars of the final draft.	<b>10% to 100% Deduction of Points on the Assignment depending upon the extent of of the improper acknowledgment<sup>1</sup></b>
Acquisition of academic work, such as term papers, solutions, or other assignments, from any source and the subsequent presentation of those materials as the student's own work, or providing academic work, such as term papers, solutions, or assignments that another student submits as their own work.	<b>0 Points on the Assignment<sup>1</sup></b>
Cheating	Grade Penalty for Students
Submitting material that was substantively drafted or revised by another.	<b>0 Points on the Assignment<sup>1</sup></b>
Any use or attempted use of external assistance in the completion of an academic assignment and/or during an examination; or, any behavior that defeats the intent of an examination or other classwork or assignment, unless expressly permitted by the instructor.	<b>0 Points on the Assignment<sup>1</sup></b>
Submission of work altered after grading shall be considered academically dishonest, including but not limited to changing answers after an exam or assignment has been returned or submitting another's exam as one's own to dispute a grade and/or gain credit.	<b>0 Points on the Assignment<sup>1</sup></b>
Obtaining for oneself or distributing any academic work, such as solutions to homework, a project or other assignment, or a copy of an exam or exam key, without the knowledge and expressed consent of the instructor.	<b>0 Points on the Assignment<sup>1</sup></b>
Unauthorized collaboration on any academic work, such as an exam, a project, homework, or other assignment. Collaboration will be considered unauthorized unless expressly part of the assignment in question or expressly permitted by the instructor.	<b>0 Points on the Assignment<sup>1</sup></b>

<b>Cheating - Continued</b>	<b>Grade Penalty for Students</b>
Taking a course or completing any coursework or exam for another student, or allowing another individual to take a course, complete coursework or a portion of a course, or exam in one's stead.	<b>0 Points on the Assignment<sup>1</sup></b>
Accessing, altering, and/or using unauthorized information.	<b>0 Points on the Assignment<sup>1</sup></b>
<b>Other Violations of Academic Integrity</b>	<b>Grade Penalty for Students</b>
Fabrication: Submitting material for lab assignments, class projects, or other assignments which is wholly or partially falsified, invented, or otherwise does not represent work accomplished or undertaken by the student.	<b>0 Points on the Assignment for the individual student (s) associated with the violation<sup>1</sup></b>
Distribution or use of notes, recordings, exams, or other intellectual property, based on university classes or lectures without the express permission of the instructor for purposes other than individual or group study. This includes but is not limited to providing materials for distribution by services publishing course materials.	<b>Referral of student to the Office of Academic Integrity</b>
Recording a university class without the express permission of the instructor and announcement to the class, or unless conducted pursuant to an Office of Student Accessibility Services (OSAS) accommodation.	<b>Referral of student to the Office of Academic Integrity</b>
Failure to comply with testing protocols, policies, procedures, or instructions.	<b>0% to 100% Deduction of Points depending upon the infraction</b>
Falsification, alteration, or misrepresentation of official or unofficial records or documents including but not limited to academic transcripts, résumés, academic documentation, letters of recommendation, admissions applications, or related documents.	<b>Referral of student to the Office of Academic Integrity</b>
Any act that gains or is intended to gain an unfair academic advantage may be considered a violation of academic integrity.	<b>Referral of student to the Office of Academic Integrity</b>
Furnishing false information to any university official, faculty member, or office. This includes but is not limited to furnishing false information in academic petitions or requests, financial aid documents, student employment documents, applications, financial statements or other documents, or intentionally evading university officials and/or obligations to the university.	<b>Referral of student to the Office of Academic Integrity</b>
Any attempt to hinder the academic work of another student or any act which may jeopardize another student's academic standing.	<b>Referral of student to the Office of Academic Integrity</b>