



**GSBA 510: Accounting Concepts and Financial Reporting  
Fall 2023**

**3.0 Units**

**Section 15597D: 11:00am to 12:20pm Mondays and Wednesdays**

**Section 15993D: 12:30pm to 1:50pm Mondays and Wednesdays**

**Commencing Monday, August 21, 2023, concluding Wednesday, November 29, 2023**

**JKP 110**

**Instructor:** Professor Anthony V. Aaron (Tony)  
**Office:** ACC 108  
**Office Hours:** By appointment only, using Zoom Meetings or Teleconference. E-mail to schedule  
**Phone:** (213) 764-4673 (office-Zoom Phone)  
(310) 849-5987 (mobile)  
**Email:** [aarona@marshall.usc.edu](mailto:aarona@marshall.usc.edu)  
Email is the preferable means by which to communicate with me outside of class.

**COURSE DESCRIPTION**

The course is designed to provide students with a solid grounding in the understanding and interpretation of financial accounting reports. We will explore the basic principles and concepts that underlie accrual-based accounting, with a significant emphasis on applications and real-world examples. The textbook is used to introduce the concepts and the mechanics associated with the accounting topics covered in the course. The material in the text is presented in both a video-based and text-based format. With this as a starting point we then illustrate the effects and implications of the topics using public company annual reports. This is accomplished primarily through the in-class analysis of examples and cases.

The course is, by its nature, demanding. The assigned text readings and cases require a high level of preparation and most students need to devote a reasonable amount of time in order to gain a full understanding of the materials presented and discussed. Homework Assignments should be attempted prior to each class meeting, although they are not collected. Cases assignments should be submitted electronically prior to class. The best way to learn accounting is to work through accounting problems and I encourage you to work in groups in preparing your assignments. Solutions to the assigned Homework problems in the text will be provided to you.

**COURSE OBJECTIVES**

The primary objectives of the course are for you to be able to:

1. Explain the goals and objectives of external financial reporting
2. Describe the basic principles that underlie accrual-based accounting reports
3. Describe the usefulness of financial accounting for evaluating performance
4. Critically analyze financial accounting information

## COURSE MATERIALS

**Textbook:** DeFond, Financial Accounting, Third Edition, Cambridge Business Publishers 2022. If you have a print version of the text, you can access the eLectures through the [myBusinessCourse](#) feature. Whether you purchase a hardcopy of the text or an eBook version, you will need access to the myBusinessCourse site to view the eLectures. Refer to the handout from Cambridge/myBusinessCourse which I have posted to Blackboard for further details and instructions.

The direct student purchase link for eBook and print book is

[Financial Accounting for Decision Makers, 3e | myBusinessCourse](#)

### Other online Resources and sites:

- Company Websites, particularly the “Investor Relations” tab
- [www.FASB.org](http://www.FASB.org)
- [www.SEC.gov](http://www.SEC.gov)
- [www.PCAOB.org](http://www.PCAOB.org)
- 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](mailto:fasbpubs@fasb.org).

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

## 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-. GSBA 510 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>
4 Quizzes (Best 4 grades of 5 quizzes)	400	40%
2 Case Assignments (group activity)	200	20%
Final Exam	300	30%
Class Participation and Professionalism	<u>100</u>	<u>10%</u>
Totals	1000	100%

## Quizzes

There will be five quizzes, There will be no “Make-up” quizzes. Instead, your aggregate quiz grade will be comprised of your top four scores, of the five quizzes, which will count toward your final grade. The dates for each of these quizzes will be included in the Class Schedule outlined below. The quizzes will generally be in the nature of true/false or multiple choice questions. The quizzes are to be completed by each student on an individual basis, with no collaboration with your fellow students. We will use Blackboard to administer the quizzes. In person attendance in the classroom is expected for the quizzes. The quizzes will be open-note, open book.

## Case Assignments

The two assigned Cases will be posted on Blackboard. The cases are to be prepared in groups and I will assign the groups after classes begin. Submit the two assigned case deliverables via email to:

[aarona@marshall.usc.edu](mailto:aarona@marshall.usc.edu)

Case deliverables should be submitted before class on the day they are due using the file format indicated in the instructions. A third case (Mondo Bondo) is optional and does not need to be submitted. It is provided to allow you to better understand and practice the application of the effective interest method of amortization. Each group, however, may submit the third case on an optional basis, and group members will receive maximum class participation points for the class session closest to the due date.

## Final Exam

The final exam will be a comprehensive assessment of topics covered during course of the semester. As with the quizzes, this final exam is to be completed by each student on an individual basis, with no collaboration with your fellow students. The final exam will be administered via Blackboard and in person classroom attendance will be required. The final exam will be open-note, open-book.

## 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’s (if assigned). 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.

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](mailto: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, group meetings or Zoom meeting office hours.

**In each circumstance that you need to be physically absent from class, you are expected to send an email message to me with a copy to our class TA (if assigned) prior to the start of class. Permission from the Professor to participate via Zoom will be granted on a student by student/class by class basis at the Professor's discretion. I typically grant permission to participate in class via Zoom only in circumstances of student illness or for professional reasons (e.g. a job interview). Only those with prearranged (and communicated) OSAS or Marshall School Accommodations may participate via Zoom without seeking specific permission from the Professor.** Please include in the subject line the course name and section (Example in Subject line: GSBA 510, 11:00 am section). Also, if you would like to participate in class asynchronously, you are also expected to send an email message to me with a copy to our class TA seeking permission to do so, 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. Be aware that a lack of professional communication will affect your participation and professionalism grade negatively.

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 or Marshall 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.
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 GSBA 510, 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 or to seek permission to attend class via Zoom, if practical.

### **eLECTURE VIDEOS**

“eLecture” videos are assigned for each class session. These should be viewed prior to class as they will form the basis for our in-class discussions. The eLectures are listed under the “Main Menu”, “Videos” tab of each chapter in the text on the myBusinessCourse.com site. Each assigned eLecture corresponds to a Learning Objectives (LO) that we will cover in class. If you have an electronic version of the text, the eLectures are accessible within the text. If you have a print version of the text, you can access the eLectures through the myBusinessCourse feature.

### **TEXTBOOK READINGS**

Readings are assigned from the textbook for each session. Each assigned reading corresponds to a Learning Objectives (LO) that we will cover. The textbook readings mirror the assigned eLectures (discussed above) and thus can be used as a reference in support of the material covered in the eLectures

### **HOMEWORK ASSIGNMENTS**

The Homework Assignments can be found at the end of each chapter of the textbook. You can use myBusinessCourse in your textbook to have your homework “auto-corrected” online. The homework is for your edification and is not graded and not required to be turned in. I will also be sending out solutions to the assigned problems via Blackboard after classes which cover the homework material assigned.

### **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.

We are expecting as many as 60 students per class section for GSBA 510 this semester. Remember that your name is part of your “personal brand.” It makes sense for you to seek to have your name remembered. While I aspire to remember each person’s name, please help me to remember your name and your personal brand, by using name tents.

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.

**Do not pick up name tents for other students.** While you might expect your classmates to be in attendance, they may ultimately miss class and their attendance will not be properly recorded. 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.

### **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.

<b>COURSE OUTLINE AND ASSIGNMENTS</b>
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Class #	Date	Topic	Chapter	Readings (eLectures) By Learning Objective	Suggested Homework and Optional Supplemental Readings	Deliverables with Due Dates
1	Monday, August 21	Financial Accounting and Business Decisions	1	1 through 5	SE1-12; SE1-14; E1-12	
2	Wednesday, August 23	Continuation of Chapter 1 Discussion, Accounting Information, Part 1	1, 2	1 through 3	SE2-6; E2-6; P2-2	
3	Monday, August 28	Accounting Information, Part 2	2	Same	Same	
4	Wednesday, August 30	Accrual Basis of Accounting, Part 1	3	1 through 4	Questions 3 through 10; SE3-12; E3-2; P3- 8	
Labor Day	Monday, September 4	No class – Holiday				
5	Wednesday, September 6	Accrual Basis of Accounting, Part 2	3	Same	Same	
6	Monday, September 11	Understanding Accounting Information	4	1, 3, 4	SE4-8; E4-4; P4-6	<b>Quiz 1 (Covering Ch. 1-3)</b>
7	Wednesday, September 13	Internal Control and Cash	5	1, 3 through 5	SE5-1; E5-3; P5-6	<b>Starbucks Case – Group submission</b>
8	Monday, September 18	Receivables, Part 1	6	1, 2, 5	SE6-4; E6-2	
9	Wednesday, September 20	Receivables, Part 2	6	Same	Same	
10	Monday, September 25	Inventory, Part 1	7	2, 3, 5, 6	SE7-4,8,12; E7-8	<b>Quiz 2 (Covering Ch. 4-6)</b>
11	Wednesday, September 27	Inventory, Part 2	7	Same	Same	
12	Monday, October 2	Inventory, Part 3	7	Same	Same	
13	Wednesday, October 4	Accounting for Investments and Consolidated Financial Statements, Part 1	Appendix D	1 through 4	ED-2; ED-4; ED-5; ED-6 <b>Optional Supplemental Readings:</b> FASB ASU 2016- 01	

					FASB ASC Topics 320 and 321	
14	Monday, October 9	Accounting for Investments and Consolidated Financial Statements, Part 2	Appendix D	Same	Same	
15	Wednesday, October 11	Accounting for Investments and Consolidated Financial Statements, Part 3	Appendix D	Same	Same	
16	Monday, October 16	Long-Lived Assets, Part 1	8	1 through 6	SE8-2; P8-4, 8 <b>Optional Supplemental Readings:</b> FASB ASC Topics 350 and 360	<b>Quiz 3 (Covering Ch. 7 and Appendix D)</b>
17	Wednesday, October 18	Long-Lived Assets, Part 2	8	Same	Same	
18	Monday, October 23	Long Lived Assets, Part 3	8	Same	Same	
19	Wednesday, October 25	Liabilities, Part 1	9	1 through 6	SE9-2,10; E9-8; E9-14	
20	Monday, October 30	Liabilities, Part 2	9	Same	Same	<b>Optional – No submission required – Mondo Bondo Case</b>
21	Wednesday, November 1	Liabilities, Part 3	9	Same	Same	
22	Monday, November 6	Statement of Cash Flows, Part 1	11	1 through 3	Questions 4, 11, 12, SE11-1,2,3; E11-5, P11-3	<b>Quiz 4 (Covering Ch. 8 and 9)</b>
23	Wednesday, November 8	Statement of Cash Flows, Part 2	11	Same	Same	
24	Monday, November 13	Statement of Cash Flows, Part 3	11	Same	Same	
25	Wednesday, November 15	Stockholders' Equity	10	1 through 9	Question 10 through 12; E10-2	
26	Monday, November 20	Analysis and Interpretation of Financial Statements	12	1 through 5	SE12-1 through 8; P12-8	<b>Walmart Case – Group Submission</b>
Thanks-giving Break	Wednesday, November 22	No class – Holiday				



27	Monday, November 27	The Language of Accountants: Debits and Credits	Appendix C	1 through 4	SEC-1; EC-1; PC-2	<b>Quiz 5 (Covering Ch. 10-12)</b>
28	Wednesday, November 29	Comprehensive Review for Final	All Chapters	Review prior eLectures as needed	Review prior suggested homework assignments as needed.	
Final	Wednesday, December 6, 2023, 11:00am to 1pm, unless otherwise announced	11:00am Section 15597D Location: JKP 110 unless otherwise announced				<b>Comprehensive Final Assessment</b>
Final	Friday, December 8, 2023, 11:00am to 1pm, unless otherwise announced	12:30pm Section 15993D Location: JKP 110 unless otherwise announced				<b>Comprehensive Final Assessment</b>

## ACADEMIC INTEGRITY

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

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

### **Student Recordings of University Classes**

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.

### **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**

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.

## **STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS**

### **Academic Conduct:**

Plagiarism – presenting someone else’s ideas as your own, either verbatim or recast in your own words – is a serious academic offense with serious consequences. Please familiarize yourself with the discussion of plagiarism in SCampus in Part B, Section 11, “Behavior Violating University Standards” [policy.usc.edu/scampus-part-b](http://policy.usc.edu/scampus-part-b). Other forms of academic dishonesty are equally unacceptable. See additional information in SCampus and university policies on scientific misconduct, [policy.usc.edu/scientific-misconduct](http://policy.usc.edu/scientific-misconduct).

### **Students and Disability Accommodations:**

USC welcomes students with disabilities into all of the University’s educational programs. The Office of Student Accessibility Services (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be 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](http://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

### **Support Systems:**

*Counseling and Mental Health - (213) 740-9355 – 24/7 on call*  
[studenthealth.usc.edu/counseling](http://studenthealth.usc.edu/counseling)

Free and confidential mental health treatment for students, including short-term psychotherapy, group counseling, stress fitness workshops, and crisis intervention.

*National Suicide Prevention Lifeline - 1 (800) 273-8255 – 24/7 on call*  
[suicidepreventionlifeline.org](http://suicidepreventionlifeline.org)

Free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week.

*Relationship and Sexual Violence Prevention Services (RSVP) - (213) 740-9355(WELL), press “0” after hours – 24/7 on call*

[studenthealth.usc.edu/sexual-assault](http://studenthealth.usc.edu/sexual-assault)

Free and confidential therapy services, workshops, and training for situations related to gender-based harm.

*Office for Equity, Equal Opportunity, and Title IX (EEO-TIX) - (213) 740-5086*  
[eeotix.usc.edu](http://eeotix.usc.edu)

Information about how to get help or help someone affected by harassment or discrimination, rights of protected classes, reporting options, and additional resources for students, faculty, staff, visitors, and applicants.

*Reporting Incidents of Bias or Harassment - (213) 740-5086 or (213) 821-8298*

[usc-advocate.symplicity.com/care\\_report](https://usc-advocate.symplicity.com/care_report)

Avenue to report incidents of bias, hate crimes, and microaggressions to the Office for Equity, Equal Opportunity, and Title for appropriate investigation, supportive measures, and response.

*The Office of Student Accessibility Services (OSAS) - (213) 740-0776*

[osas.usc.edu](https://osas.usc.edu)

OSAS ensures equal access for students with disabilities through providing academic accommodations and auxiliary aids in accordance with federal laws and university policy.

*USC Campus Support and Intervention - (213) 821-4710*

[campussupport.usc.edu](https://campussupport.usc.edu)

Assists students and families in resolving complex personal, financial, and academic issues adversely affecting their success as a student.

*Diversity, Equity and Inclusion - (213) 740-2101*

[diversity.usc.edu](https://diversity.usc.edu)

Information on events, programs and training, the Provost's Diversity and Inclusion Council, Diversity Liaisons for each academic school, chronology, participation, and various resources for students.

*USC Emergency - UPC: (213) 740-4321, HSC: (323) 442-1000 – 24/7 on call*

[dps.usc.edu](https://dps.usc.edu), [emergency.usc.edu](https://emergency.usc.edu)

Emergency assistance and avenue to report a crime. Latest updates regarding safety, including ways in which instruction will be continued if an officially declared emergency makes travel to campus infeasible.

*USC Department of Public Safety - UPC: (213) 740-6000, HSC: (323) 442-120 – 24/7 on call*

[dps.usc.edu](https://dps.usc.edu)

Non-emergency assistance or information.

*Office of the Ombuds - (213) 821-9556 (UPC) / (323-442-0382 (HSC)*

[ombuds.usc.edu](https://ombuds.usc.edu)

A safe and confidential place to share your USC-related issues with a University Ombuds who will work with you to explore options or paths to manage your concern.

*Occupational Therapy Faculty Practice - (323) 442-3340 or [otfp@med.usc.edu](mailto:otfp@med.usc.edu)*

[chan.usc.edu/otfp](https://chan.usc.edu/otfp)

Confidential Lifestyle Redesign services for USC students to support health promoting habits and routines that enhance quality of life and academic performance.

## Appendix I. MARSHALL GRADUATE PROGRAMS LEARNING GOALS

### How GSBA 510 Contributes to Marshall Graduate Program Learning Goals

Marshall Graduate Program Learning Goals	GSBA 510 Objectives that support this goal	Assessment Method*
<p><b><i>Learning Goal #1: Develop Personal Strengths.</i></b>  <b>Our graduates will develop a global and entrepreneurial mindset, lead with integrity, purpose and ethical perspective, and draw value from diversity and inclusion.</b></p>		
1.1 Possess personal integrity and a commitment to an organization’s purpose and core values.		
1.2 Expand awareness with a global and entrepreneurial mindset, drawing value from diversity and inclusion.		
1.3 Exhibit awareness of ethical dimensions and professional standards in decision making.		
<p><b><i>Learning Goal #2: Gain Knowledge and Skills.</i></b>  <b>Our graduates will develop a deep understanding of the key functions of business enterprises and will be able to identify and take advantage of opportunities in a complex, uncertain and dynamic business environment using critical and analytical thinking skills.</b></p>		
2.1 Gain knowledge of the key functions of business enterprises.	<b>1-4</b>	<b>Quizzes, Cases, Final Examination</b>
2.2 Acquire advanced skills to understand and analyze significant business opportunities, which can be complex, uncertain and dynamic.	<b>1-4</b>	<b>Quizzes, Cases, Final Examination</b>
2.3 Use critical and analytical thinking to identify viable options that can create short-term and long-term value for organizations and their stakeholders.		
<p><b><i>Learning Goal #3: Motivate and Build High Performing Teams.</i></b>  <b>Our graduates will achieve results by fostering collaboration, communication and adaptability on individual, team, and organization levels.</b></p>		
3.1 Motivate and work with colleagues, partners, and other stakeholders to achieve organizational purposes.	<b>1-4</b>	<b>Cases</b>
3.2 Help build and sustain high-performing teams by infusing teams with a variety of perspectives, talents, and skills and aligning individual success with team success and with overall organizational success.	<b>1-4</b>	<b>Cases</b>
3.3 Foster collaboration, communication and adaptability in helping organizations excel in a changing business landscape.	<b>1-4</b>	<b>Cases</b>