



## **BUAD 280 – Introduction to Financial Accounting**

### **Course Syllabus**

#### **Spring Semester 2023**

**Sections:** 14506, 14507, 14508

**Location:** JFF 241

**Class Sessions:** MW 9:30 – 10:50 am, 11 am – 12:20 pm, 12:30 – 1:50 pm

**Professor:** Lorien Stice-Lawrence

**Office:** ACC 308B

**E-mail:** [sticelaw@marshall.usc.edu](mailto:sticelaw@marshall.usc.edu)

#### **Office Hours:**

*In-Person Office Hour (walk-in):* Wednesday, 2:15 – 3:15 pm

Location: ACC 308B

*Virtual Office Hour (by appointment only):* Tuesday, 4:30 pm – 5:30 pm

Zoom Link: <https://usc.zoom.us/j/92314411432>

Link to sign up for appointment for virtual office hour:

<https://www.signupgenius.com/go/508084BA5AC2FA3F49-46963705-sticelawrence>

#### **TA Office Hours:**

TBD

### **Course Description**

This is an introduction to accounting course for undergraduate students whose majors require: understanding the impacts business transactions have on organizations; knowledge of basic accounting principles and techniques; and the ability to leverage the variety of information the accounting discipline provides managers, owners and other stakeholders. The primary focus of the course is the development, presentation and understanding of financial accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to business operations and financial position, cash flows, income generation, asset acquisition, and financing activities.

### **Learning Objectives**

Upon completion of this course, you should be able to:

1. Demonstrate an understanding of the key principles and assumptions used by accountants when providing information to management and other stakeholders by answering questions and solving problems. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)
2. Demonstrate an understanding of Generally Accepted Accounting Principles and their impact on the conduct of management and business leaders by answering questions and solving problems. (*Marshall Learning Goal 4.1*)
3. Explain how management, other stakeholders and the business community use key sections of the balance sheet, income statement and statement of cash flows to make decisions by evaluating business transactions, preparing financial statements and analyzing relevant financial statement information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.2, 5.2*)
4. Analyze the cash impact of business transactions by creating a statement of cash flows from a series of transactions and account balance changes. (*Marshall Learning Goal 1.2, 1.3, 1.4, 2.2*)
5. Evaluate the impacts of accrual based accounting and management decisions on financial statement presentation and stakeholder choices by analyzing a variety of business activities / scenarios and developing journal entries. (*Marshall Learning Goal 1.2, 1.3., 1.4, 2.1*)
6. Describe a business operating cycle and demonstrate the impact of various operating activities by applying accounting principles and techniques to produce journal entries,

- develop appropriate adjustments, and produce a multi-step income statement in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1*)
7. Describe a business financial position and demonstrate the impact of various financing and investing activities by applying accounting principles and techniques to produce journal entries, develop appropriate adjustments, and produce a classified balance sheet in good form. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.1, 6.2*)
  8. Evaluate the general financial performance of an organization and the impact of management decisions on financial results by analyzing a variety of financial ratios and developing an opinion on potential employment by and / or investment in a large public company. (*Marshall Learning Goal 1.2, 1.3, 1.4, 4.2*)
  9. Demonstrate the ability to leverage technology to generate and analyze accounting information by leveraging basic financial accounting systems to record and report financial accounting data and spreadsheets to develop and analyze financial accounting information. (*Marshall Learning Goal 1.2, 1.3, 1.4, 6.4*)

### **Course Materials**

- Hanlon, M., Magee, R., and Pfeiffer, G. (2023) *Financial Accounting, 7<sup>th</sup> Ed.* Cambridge Business Publishers (ISBN: 978-1-61853-431-6)

**Note:** None of the assignments in this class will require access to a particular textbook or textbook edition, but this is the textbook that is used by the other 280 classes. You may purchase a copy as additional reading. There is a document on Blackboard in the syllabus folder called “Course Topics and Rough Mapping to Textbook Chapters” that lists the relevant textbook chapters for each topic we cover.

### **Course Notes**

Course notes and other materials such as lecture slides and any in-class handouts will be available on Blackboard. I will do my best to make these materials available before class but will at the latest post them by the end of the day on which they are used in class.

### **Prerequisites**

There are no prerequisites for this course.

### **Classroom Policies and Virtual Attendance**

Remote attendance via Zoom is not permitted in any of the BUAD 280 sections.

Class recordings for each class will be made available after the fact, barring unforeseen technical difficulties. You can access classroom recordings through Blackboard: Class Recordings->Cloud Recordings. You may need to sign in to access the recordings; be sure to choose the SSO login option and type “usc” as the domain name.

### **E-mail Communication**

I am happy to answer short questions and requests via e-mail. Questions that require multiple back-and-forth communications should be asked during my office hours or in class, not via e-mail.

Do not e-mail me expecting an immediate response. I will not respond to e-mails sent to me on weekends or holidays. **You can expect a reply by the end of the next business day.** This means that if you e-mail me Friday afternoon about an assignment due on Friday evening, I will respond by the end of the day on the following Monday. Keep this in mind when making decisions about when to complete an assignment.

Please review the **Rules of Academic Etiquette** available at the end of this syllabus and make sure to follow these guidelines when communicating with me. Students who send requests via e-mail that do not follow these basic guidelines will be referred back to them. If you ask a question that is clearly outlined in the syllabus, I will not respond to your e-mail.

**Grading Policies**

**Determining Final Grades**

As your professor, I do not “give” you a grade; I *calculate* your grade based on your performance on the items outlined below. Feelings and thoughts about what grade you “deserve” are irrelevant, and it would be unfair for me to give one student a higher grade than another student with a similar or higher point total just because one student complained more.

Your grade in this class will be based on your **weighted** points total (weightings given below). I use the following minimum grade cutoffs:

A	93.0% – 100%
A-	90.0% – 92.99999999999999%
B+	86.0% – 89.99999999999999%
B	80.0% – 85.99999999999999%
B-	75.0% – 79.99999999999999%
C+	72.0% – 74.99999999999999%
C	69.0% – 71.99999999999999%
C-	65.0% – 68.99999999999999%
D+	60.0% – 64.99999999999999%
D	55.0% – 59.99999999999999%
D-	50.0% – 54.99999999999999%
F	Below 50%

**Note:** I reserve the right to relax these grade requirements (i.e., give students higher grades than indicated by these cutoffs) in order to be more aligned with the recommended Marshall average of a 3.3 GPA (B+), if needed. However, you will *never* receive a lower score than what is indicated by the grade distribution given above. (I am not a monster). Okay, actually you *can* get a lower score if I catch you cheating or plagiarizing. Please do not do those things.

**Components of Final Weighted Points Total**

Your final weighted points total is based on your performance on multiple categories including exams, homework, a final project, an accounting experience, and in-class work. A point in one category is not necessarily worth the same as a point in another category. For example, one point on an exam is worth more than one point in a homework assignment.

	<b>Weight</b>
Exam I	21%
Exam II	21%
Exam III	21%
Homework Assignments (including Syllabus Quiz)	6%
Post-Class Quizzes	5%
In-Class Poll Participation	6%
Accounting Experience	5%
In-Class Excel Ratio Quiz	7%
Ratio Analysis Report	<u>8%</u>
	100%

## **Office Hours**

### **Professor's Office Hours**

I have two office hours per week: one virtual and one in-person. My in-person office hour does NOT require an appointment; you may come and go as you please (but you may need to wait if I am already speaking to another student). My virtual office hour is conducted over Zoom, and you MUST make an appointment to attend. I hold a mixture of in-person and virtual hours at different times during the week in order to accommodate a variety of schedules. I will only schedule meetings outside of my normal office hours for those students who have classes during the *entirety* of both of my office hours. **Do not send me meeting requests via e-mail if you wish to attend one of my normal office hours; if you want to come to my in-person office hour, just show up! If you want to come to my virtual office hour, sign up online and arrive at the designated time.**

*In-Person Office Hour:* Wednesday, 2:15 – 3:15 pm, Location: ACC 308B

*Virtual Office Hour:* Tuesday, 4:30 pm – 5:30 pm

Zoom Link: <https://usc.zoom.us/j/92314411432>

Virtual Office hour sign-up link: <https://www.signupgenius.com/go/508084BA5AC2FA3F49-46963705-sticelawrence>

**If you sign up for a virtual office visit slot and then fail to attend without giving notice TWICE then you are no longer permitted to make office visit appointments, but you may attend my walk-in office hour.**

### **TA Office Hours**

The TA office hour times and locations will be posted on Blackboard after the beginning of the semester. Currently you do not need to sign up to attend these office hours. The TAs are accounting major students who have previously taken BUAD 280. They can answer questions about the course content or help you work through problems. However, it is not their job to do your homework for you.

### **PALS Tutoring**

Leventhal is providing free tutoring to all BUAD 280 students through the PALS program. You can sign up for 30-minute tutoring slots. For more information, see the Blackboard section "Office Hours and Tutoring."

### **Study Groups**

I highly encourage you to set up a study group with peers in the class. Sometimes it can be difficult to find people to study with, so I have set up a class GroupMe group that you can use to communicate with other students in the class about setting up study sessions.

Join the GroupMe group by clicking [HERE](#).

Or scan this QR code:



## Assignments and Grading Detail

### Late and Make-Up Work

As you will see from the information below, I do not accept late or make-up work under any circumstances. I am generous in dropping quizzes to account for the fact that sometimes people get sick, experience family emergencies, or have conflicting obligations. These policies are intended to automatically make allowances for these types of legitimate emergencies so that I do not need to subjectively evaluate the merit and veracity of student excuses. Also, experience has shown that some students with legitimate extenuating circumstances *never* ask for accommodations, while some students (often without legitimate extenuating circumstances) *always* ask for accommodations. Because it is not equitable to reward those students who simply complain the most, I do not allow any late or make-up work. If you ask me, I will say no.

### Exams

Exams are administered **in-person** via Blackboard so that I can monitor students and ensure that they are not using unauthorized resources. During exams you may access only the following resources: the exam itself through Blackboard, Microsoft Excel, a calculator app, anything written or printed on a *physical piece of paper* (including textbooks, class notes, homework, etc.). You may not open previously saved Excel documents; you must start with a completely blank worksheet. You may NOT use AI resources. You may not consult a phone or smartwatch, but you may use a physical calculator. **If I see you accessing any applications or resources other than those listed above, you will receive a grade of zero.**

Please be cognizant of the fact that you CANNOT access electronic notes (for example those saved in PDFs or Word documents) during the exam—you must print them out, so plan ahead. If I were to allow students to flip through every imaginable document on their computer, it would become almost impossible for me to monitor for unauthorized resources.

Exams include multiple-choice and short answer questions. Students who participate in class, complete homework and quizzes, and do the practice exams will be very unsurprised by the exams.

The exam dates for this semester are as follows:

<b>Exam 1</b>	Monday, February 12, 2024
<b>Exam 2</b>	Monday, March 25, 2024
<b>Exam 3</b> (not comprehensive)	Saturday, May 4, 2024 (8:00 – 10:00 AM) – <b>No Exceptions</b>

During the semester, each exam will be available for you to review starting a week after it has been given. You will have one week to review your exam and discuss your grade. After this time, grades on tests become final. All other grades are final once given.

### ***Emergencies and Missed Exams***

The Leventhal School of Accounting policy is exams should not be missed unless there is a very serious emergency, university-sponsored travel, or religious holiday. To the extent possible, you

must inform the instructor of an emergency prior to the exam. All other excused absences must be approved in advance. If you miss an exam for any other reason, you will receive a zero grade for the exam. **If you miss the final exam for an unexcused reason, you will fail the class.**

**If there is a serious emergency and/or you have the absence excused ahead of time, I have the following policies:**

- **Missing a midterm exam:** You may not take a midterm exam late for any reason. Students who miss a midterm will instead take a cumulative final exam that covers the content from the missed midterm (the final exam normally only covers the content in the last third of the course). You must communicate with me about this option so I can make arrangements to provide you with a different final exam. **If you fail to make the proper arrangements and instead take the non-comprehensive final exam assigned to the rest of the class, you will receive a grade of 0 on the midterm that you missed.**
- **Missing the final exam:** You must take the final exam to receive a passing grade in this class. If an emergency prevents you from taking the final exam at the scheduled time, then you must contact me as soon as possible; I will work with you to reschedule the exam during the final exam period. If you are not able to take the final exam during the final exam period, then you must contact me about assigning you a grade of Incomplete. If you do not contact me by the end of the final exam period, you will automatically fail the class.

**If you think you may miss an exam, you must contact me as soon as possible to make arrangements. Missing an exam because of travel plans, family gatherings, stress, or other normal aspects of life is not a valid excuse.**

**You MUST take your exam in person with an approved proctor. If you leave the country hoping that your aunt can proctor your exam for you, you will be very disappointed.**

### **Class Preparation & Optional Definitions Quizzes**

I expect students to come to class prepared to learn. If there is an assigned recorded lecture, I will assume that you have watched it. The slides are almost always available the day before class so that you can review them ahead of time and look up any concepts you are confused about in the textbook. I will spend little time lecturing in class about basic definitions and instead use more of the class time working through practice problems. A useful way to make sure you understand the basic concepts of a topic is to skim the textbook and complete the optional definitions quiz for that topic. I recommend you try taking the quiz after class on the day we start each new chapter (or before class if you are adventurous!). These optional quizzes **do not affect your grade** and can be taken as many times as you like. It should take you about 5 minutes to take each optional quiz.

In addition, you will find it helpful to bring a calculator to class to work discussion problems and in-class assignments. Often a computer will also be useful (to use Excel). You must bring a computer on exam days.

### **Homework**

There will be homework assignments assigned during the semester that will give you an opportunity to practice the concepts learned in class. Each assignment is due by the end of the day (11:59 pm) on the due date listed in the schedule. Homework problems will be provided on Blackboard and you can spend as long as you want before the due date working through the problems off-line. You are welcome to work with your colleagues on this portion, and you may also use AI. However, I warn you that if you have not actually mastered the content of the homework on your own, you will find the exams incredibly difficult. After you have completed the problems to your satisfaction, you will need to submit your answers via a quiz on Blackboard; this quiz should be completed on your own with no assistance from your peers. In other words, with the homework assignments, maximum collaboration is permitted before you start the quiz, but once the quiz begins, you may not consult any other living person. The homework quizzes on Blackboard will ask you to provide your answers on a **subset** of the homework problems. The quiz can remain open for 59 minutes, but it should take you just a few minutes to fill in the answers based on the work that you have already done. Only one attempt is permitted.

There are two additional assignments that will count toward your homework grade: the Syllabus Quiz and the Accounting Careers Assignment. The Syllabus Quiz tests basic knowledge of

classroom policies, as outlined in this syllabus. The Accounting Careers Assignment is intended to give you an overview of careers in accounting and is useful to complete before your Accounting Experience. Instructions for this assignment are provided on Blackboard.

**The lowest 2 homework scores are dropped.** Because of this generous grading policy, no late or make-up homework assignments are accepted.

### **Post-Class Quizzes**

As shown in the class schedule, after some class periods, I will assign post-class quizzes reviewing the materials that we covered in class. The best way to prepare for these quizzes is to come to class, actively participate in activities and practice problems, and ask questions about anything you are confused about. These quizzes are either multiple-choice or short answer and must be completed by 11:59 pm on the due date. You may not collaborate with your peers on these quizzes, but you can consult your class notes, the lecture recordings, the textbook, and online resources. You will have 59 minutes to complete the post-class quiz after you have launched it on Blackboard. **I drop the 2 lowest post-class quiz scores.** Because of this generous grading policy, no late or make-up post-class quizzes are accepted. The Mid-Course Survey will count toward your post-class quiz grade.

### **In-Class Polls**

I will use Poll Everywhere to gauge learning and keep students engaged in class. These poll questions are graded purely on participation (whether you submitted an answer or not). Each day of poll questions is worth 1 point, no matter how many questions I ask on that day so that attendance on certain days is not worth more than others. **I drop the 2 lowest days of poll questions.** These dropped days are intended to account for illness (too sick to attend class), other emergencies, technical difficulties, late registration, and “oops” moments. The only cases where poll questions can be made up is for students with university-excused travel who contact me *in advance*.

**You must register with Poll Everywhere in order to take polls and get credit.** Registration is free.

Poll Everywhere is linked with Blackboard, and I will sync our class roster to Poll Everywhere. If you do not have a Poll Everywhere account, you will receive an e-mail inviting you to create one; this might happen if your Poll Everywhere and Blackboard accounts are linked to different e-mail addresses. I will provide more information after class starts about making sure your Poll Everywhere account is linked with Blackboard.

### **In-Class Participation**

Throughout the semester we will engage in a variety of in-class activities such as group work, discussions, games, and competitions. The purpose of these activities is to gauge and reinforce learning. In many cases, homework and post-class quizzes will be based on the content covered in these activities. I strongly urge you to participate, and in some cases will conduct these activities with the aid of Poll Everywhere. In addition, I encourage you to ask questions, and sometimes I will ask you questions. I don't do this to stress you out, but in order to gauge your learning. If I ask a question and no one can answer it, it means that I need to do a better job explaining the concept. Help me be a better instructor by telling me when you don't understand and by asking questions!

### **Accounting Experience**

In order to expose you to the accounting profession and the many ways in which accounting can be used, I am requiring you to complete an accounting “experience” during the semester. This experience is an opportunity to talk with people who can give you a sense of the importance of

accounting in business and the economy and show you the wide range of accounting activities. This experience can take many forms but has the following basic requirements:

1. Must take at least 30 minutes of your time (excluding time to prepare the write-up)
2. Must provide interaction with individuals who provide information about the accounting profession (i.e., your Accounting Experience can't just be doing research online)

Leventhal will sponsor three events that may be used for your Accounting Experience, but other events and experiences also qualify.

- **Meet the Firms: January 30<sup>th</sup> (5 – 7 pm via Handshake)**
- **Leventhal impACCT Panels:**
  - **January 23<sup>rd</sup>**
  - **March 5<sup>th</sup>**

**A detailed assignment description with grade breakdown is available on Blackboard. Please consult it before completing your experience and submitting your write-up.**

**DUE DATE: Saturday, April 13<sup>th</sup> by 11:59 pm, submitted via Blackboard**

### **Excel Ratio Quiz**

Throughout the semester, I will demonstrate the use of Excel to you in class, and we will discuss common accounting-based financial ratios. This quiz will be completed entirely in class and will require you to demonstrate mastery of these topics by using Excel to calculate financial ratios of two companies. More information will be provided throughout the semester.

### **Ratio Analysis Report**

The Ratio Analysis Report assignment will be handed out during the semester. It is a research-based assignment requiring you to compare the performance of two public companies based off of their financial ratios over the last few years (which I will provide) and other firm and industry information that you will find through your own research. You will present your conclusions in a professional, high quality report submitted via Blackboard.

**DUE DATE: Saturday, April 27<sup>th</sup> by 11:59 pm, submitted via Blackboard**

Note that you will have over a month to complete this assignment and it can be submitted at any time before the due date. All late assignments will receive a 5-point (out of 100) penalty.

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**A detailed grade breakdown will available on Blackboard. Please consult this before submitting your write-up.**



## **Policies and Other Information**

### **AI Policy**

AI is a useful tool that you should learn to leverage in the workplace.

Here are a few ways that AI can assist you in a professional setting:

- Drafting e-mails, cover letters, etc.
- As a glorified Google
- Researching technical topics (with a grain of salt!)
- Generating and debugging code
- Generating talking points
- Proofreading
- Creating outlines
- Preliminary data analysis

Here are a few things that AI *can't* do for you:

- Answer questions in an interview or during a presentation
- Make real-time business and professional decisions that you make when you aren't looking at a computer every second of every day
- Help you understand the fundamentals of business, coding, statistics, law, and accounting that will let you know when AI is giving you nonsense
- Generate new ideas about things that aren't used to train the AI model.

Just like a calculator is a really handy tool but doesn't mean that you don't need to learn math, AI can greatly reduce your workload while not removing the need to understand how the world works.

In this class, you will be allowed to use AI as a tool to help you better understand accounting. However, the use of AI is prohibited in in-class assessments.

#### ***Coursework where AI assistance is permitted:***

- Homework
- Post-class quizzes
- Accounting Experience
- Ratio Analysis Report

Remember that ChatGPT is very confident but not always correct. It can also generate overly vague write-ups that do not receive satisfactory grades. For written assignments, I recommend using it mostly for proofreading. For homework, I recommend only using it after you have already done a first pass of an assignment yourself, for example to help you understand why your answers differed.

#### ***Coursework where AI assistance is prohibited:***

- Exams
- In-class Excel ratio quiz
- In-class polls (these are based on completion anyway)

**If I discover that you have used AI assistance on an assignment where it is prohibited, you will receive a 0 on the assignment and possibly in the class.**

### **Add / Drop Process and Dates**

See USC's [Registration Calendar](#) for details.

**Collaboration policy**

Collaboration during all exams and assessments (including homework quizzes and post-class quizzes) is strictly prohibited. However, I encourage you to work with your peers to study and practice the course material before all such assessments. For example, it is perfectly all right to work on your homework with your peers *before* starting the quiz (but you cannot work with anyone who has already taken the quiz). Students should not collaborate on the written assignments in this class (the Accounting Experience and the Individual Project). Failure to abide by the above guidelines may constitute a case of plagiarism or cheating, which will be reported and investigated. All assignments where I find clear proof of plagiarism or cheating will be assigned a grade of zero. Students caught cheating or plagiarizing will also receive a minimum of a one letter grade deduction and potentially a failing grade in the class. Students may not post anything related to the assignments online. Please see the “Academic Integrity” section below for further details.

**Retention of Graded Coursework**

Graded work that has not been returned to you will be retained for one year after the end of the semester. Any other materials not picked up by the end of the semester will be discarded after final grades have been submitted.

**Technology Policy**

Electronic devices may be used in class for strictly class-related purposes such as note-taking or responding to the online polls. However, use of electronic devices for all other purposes, including texting friends, browsing the web, or completing work for other classes, is considered unprofessional and is not permitted. Upon request, all electronic devices in your possession (e.g., cell phones, tablets, laptops, etc.) must be completely turned off and / or put face down on the desk in front of you or stowed under your desk or in your bag. In addition, at certain times (i.e., during exams), you might also be asked to deposit your devices in a designated area in the classroom. Video recording of faculty lectures is not permitted due to copyright infringement regulations. Audio recording is also not permitted. Use of any recorded or distributed material is reserved exclusively for the USC students registered in this class.

**Recordings**

No student may record any lecture, class discussion or meeting with the professor without the professor’s prior express written permission. The word “record” or the act of recording includes, but is not limited to, any and all means by which sound or visual images can be stored, duplicated or retransmitted whether by an electro-mechanical, analog, digital, wire, electronic or other device or any other means of signal encoding. The professor reserves all rights, including copyright, to lectures, course syllabi and related materials, including summaries, PowerPoints, prior exams, answer keys, and all supplementary course materials available to the students enrolled in this class whether posted on Blackboard or otherwise. They may not be reproduced, distributed, copied, or disseminated in any media or in any form, including but not limited to all course note-sharing websites. Exceptions are made for students who have made prior arrangements with OSAS and the professor.

**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](https://www.marshall.usc.edu/about/open-expression-statement)” (<https://www.marshall.usc.edu/about/open-expression-statement>).

## **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, compromises the integrity of the person who commits the act and can impugn the perceived integrity of the entire university community. It stands in opposition to the university's mission to research, educate, and contribute productively to our community and the world.

All students are expected to submit assignments that represent their own original work, and that have been prepared specifically for the course or section for which they have been submitted. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s).

Other violations of academic integrity include, but are not limited to, cheating, plagiarism, fabrication (e.g., falsifying data), collusion, knowingly assisting others in acts of academic dishonesty, and any act that gains or is intended to gain an unfair academic advantage.

The impact of academic dishonesty is far-reaching and is considered a serious offense against the university. All incidences of academic misconduct will be reported to the Office of Academic Integrity and could result in outcomes such as failure on the assignment, failure in the course, suspension, or even expulsion from the university.

For more information about academic integrity see [the student handbook](#) or the [Office of Academic Integrity's website](#), and university policies on [Research and Scholarship Misconduct](#).

Please ask your instructor if you are unsure what constitutes unauthorized assistance on an exam or assignment, or what information requires citation and/or attribution.

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

USC welcomes students with disabilities into all of the University's educational programs. [The Office of Student Accessibility Services](#) (OSAS) is responsible for the determination of appropriate accommodations for students who encounter disability-related barriers. Once a student has completed the OSAS process (registration, initial appointment, and submitted documentation) and accommodations are determined to be reasonable and appropriate, a Letter of Accommodation (LOA) will be available to generate for each course. The LOA must be given to each course instructor by the student and followed up with a discussion. This should be done as early in the semester as possible as accommodations are not retroactive. More information can be found at [osas.usc.edu](https://osas.usc.edu). You may contact OSAS at (213) 740-0776 or via email at [osasfrontdesk@usc.edu](mailto:osasfrontdesk@usc.edu).

All exams with testing accommodations are now administered by OSAS. Please submit an exam request from MyOSAS at least **one week** before the exam in order to ensure that you have a reserved space and to give the professor time to transfer testing materials to OSAS.

## 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.

## Appendix I



### **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

## Appendix II



### Undergraduate Accounting Program Student Learning Objectives (last updated 6/13/19)

<b>OBJECTIVE 1</b>	Technical Knowledge	Students will demonstrate technical proficiency in the accounting discipline, including the use of technical accounting knowledge to help solve problems and make decisions.
<b>OBJECTIVE 2</b>	Research, Analysis and Critical Thinking	Students will demonstrate the ability to critically analyze, synthesize, and evaluate information for decision making in the local, regional and global business environment.
<b>OBJECTIVE 3</b>	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
<b>OBJECTIVE 4</b>	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
<b>OBJECTIVE 5</b>	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
<b>OBJECTIVE 6</b>	Technology	Students will demonstrate an understanding of technology issues and utilize relevant technology tools and applications to gather and evaluate information, analyze and solve problems, work interactively with other people, and develop and present conclusions.

**APPENDIX III**  
**How BUAD280 Contributes to Student Achievement of Marshall's Six Undergraduate Program Learning Goals**

Goal	Marshall Program Learning Goal	BUAD280 Course Objectives that support this goal
1	<p><b>Our graduates will demonstrate critical thinking skills so as to become future-oriented decision makers, problem solvers and innovators.</b></p> <p>Specifically, students will:</p> <p>1.1 Students will understand the concepts of critical thinking, entrepreneurial thinking and creative thinking as drivers of innovative ideas (not explicit for this course).</p> <p>1.2 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.</p> <p>1.3 Be effective at gathering, storing, and using qualitative and quantitative data and at using analytical tools and frameworks to understand and solve business problems.</p> <p>1.4 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.</p>	1, 3-9
2	<p><b>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.</b></p> <p>Specifically, students will:</p> <p>2.1 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.</p> <p>2.2 Students will understand factors that contribute to effective teamwork including how to elicit, manage and leverage diverse perspectives and competencies.</p> <p>2.3 Students will recognize, understand, and analyze the motivations and behaviors of stakeholders inside and outside organizations (e.g., teams, departments, consumers, investors, auditors)</p>	2, 6-9
3	<p><b>Our graduates will be effective communicators to facilitate information flow in organizational, social, and intercultural contexts.</b> Specifically, students will:</p> <p>3.1 Identify and assess diverse personal and organizational communication goals and audience information needs.</p> <p>3.2 Understand individual and group communications patterns and dynamics in organizations and other professional contexts.</p> <p>3.3 Demonstrate an ability to gather and disseminate information and communicate it clearly, logically, and persuasively in professional contexts.</p>	N/A
4	<p><b>Our graduates will demonstrate ethical reasoning skills, understand social, civic, and professional responsibilities and aspire to add value to society.</b></p> <p>Specifically, students will:</p> <p>4.1 Understand professional codes of conduct.</p>	2



	4.2 Recognize ethical challenges in business situations and assess appropriate courses of action.	
5	<p><b>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.</b> Specifically, students will:</p> <p>5.1 Understand how local, regional and global markets interact and are impacted by economic, social and cultural factors.</p> <p>5.2 Understand that stakeholders, stakeholder interests, business environments (legal, regulatory, competitor) and business practices vary across regions of the world.</p>	3
6	<p><b>Our graduates will understand types of markets and key business areas and their interaction to effectively manage different types of enterprises.</b> Specifically, students will:</p> <p>6.1 Demonstrate foundational knowledge of core business disciplines, including business analytics and business economics.</p> <p>6.2 Understand the interrelationships between functional areas of business so as to develop a general perspective on business management.</p> <p>6.3 Apply theories, models, and frameworks to analyze relevant markets (e.g. product, capital, commodity, factor and labor markets). 6.4 Show the ability to utilize technologies (e.g., spreadsheets, databases, software) relevant to contemporary business practices.</p>	1, 6, 7,-9

## Schedule of Classes and Assignments

HW: Homework Assignment, PostQ: Post-Class Quiz

\*\*Assignments and quizzes due must be started on Blackboard by **11:59 pm** on the day AFTER class

\*\*\* To accommodate students adding the course late, these two quizzes are due at **11:59 pm on Saturday, January 20th**

Session	Date	Topic	Topic #	Due the <u>Day After</u> Class**
1	8-Jan	Course Introduction/Introduction to the Financial Statements	1	
2	10-Jan	Introduction to the Financial Statements	1	PostQ #1***
	15-Jan	MARTIN LUTHER KING DAY: NO CLASS		
3	17-Jan	Transaction Analysis and Journal Entries	2	HW #1***
4	22-Jan	Transaction Analysis and Journal Entries	2	Syllabus Quiz
5	24-Jan	Transaction Analysis and Journal Entries	2	PostQ #2
6	29-Jan	Accrual Accounting	3	HW #2
7	31-Jan	Accrual Accounting	3	Accounting Careers Assignment
8	5-Feb	Accrual Accounting	3	PostQ #3
9	7-Feb	Exam 1 Review	Topics 1-3	HW #3
10	12-Feb	<b>Exam I (Sessions 1 – 9)</b>		
11	14-Feb	Post Exam Review, Receivables and Sales	4	PostQ #4
	19-Feb	PRESIDENTS' DAY: NO CLASS		
12	21-Feb	Receivables and Sales	4	Mid-Course Survey
13	26-Feb	Receivables and Sales	4	PostQ #5
14	28-Feb	Inventory and Cost of Goods Sold	5	HW #4
15	4-Mar	Inventory and Cost of Goods Sold	5	PostQ #6
16	6-Mar	Long-Term Assets	6	HW #5
	10-Mar – 17-Mar	SPRING BREAK – NO CLASS		
17	18-Mar	Long-Term Assets	6	PostQ #7
18	20-Mar	Exam 2 Review	Topics 4-6	HW #6
19	25-Mar	<b>Exam 2 (Sessions 11 – 18)</b>		
20	27-Mar	Post-Exam Review, Financial Statement Analysis	7	
21	1-Apr	Time Value of Money	8	PostQ #8
22	3-Apr	Long-term Liabilities	9	HW #7
23	8-Apr	Long-term Liabilities	9	PostQ #9
24	10-Apr	Stockholder's Equity and <b>In-Class Excel Ratio Quiz</b>	10	HW #8
Accounting Experience due April 13 <sup>th</sup> at 11:59 pm				

25	15-Apr	ESG Discussion & Statement of Cash Flows	ESG & 11	PostQ #10
26	17-Apr	Statement of Cash Flows	11	HW #9
27	22-Apr	Statement of Cash Flows	11	PostQ #11
28	24-Apr	Statement of Cash Flows	11	HW #10
Ratio Analysis Report Due April 27 <sup>th</sup> at 11:59 pm				
<b>Exam</b>	<b>4-May</b>	<b>Final Exam (Sessions 20 - 28), 8-10 am</b>		

### Important Due Dates

<b>Date</b>	<b>Assignment Due</b>
20-Jan	PostQ #1, HW #1
23-Jan	Syllabus Quiz
25-Jan	PostQ #2
30-Jan	HW #2
1-Feb	Accounting Careers Assignment (Available in Blackboard->Assignments->Homework Assignments->Accounting Careers Assignment)
6-Feb	PostQ #3
8-Feb	HW #3
12-Feb	<b>Exam 1 (In Class)</b>
15-Feb	PostQ #4
22-Feb	Mid-Course Survey (Available in Blackboard->Assignments)
27-Feb	PostQ #5
29-Feb	HW #4
5-Mar	PostQ #6
7-Mar	HW #5
19-Mar	PostQ #7
21-Mar	HW #6
25-Mar	<b>Exam 2 (In Class)</b>
2-Apr	PostQ #8
4-Apr	HW #7
9-Apr	PostQ #9
10-Apr	Excel Ratio Quiz (In Class)
11-Apr	HW #8
13-Apr	Accounting Experience
16-Apr	PostQ #10
18-Apr	HW #9
23-Apr	PostQ #11
25-Apr	HW #10
27-Apr	Ratio Analysis Report
<b>4-May</b>	<b>Exam 3</b>

## Rules of Academic Etiquette

General rules of thumb:

- When in doubt about how you should speak, write, or act, always err on the side of formality. You will never offend or annoy someone by being overly formal and polite.
- While you are in college, your coursework is your job. You should behave as you would in a professional work environment.

Appropriate titles:

- It is inappropriate to address professors, either in person or via e-mail, using the titles “Mr,” “Mrs,” “Miss,” or “Ms.” You are no longer in high school. You can use the titles “Dr.” or “Professor.” If they are a dean or associate dean, you may address them by the title “Dean.”
- Do not address professors by their first names or anything else unless they explicitly ask you to do so.
- Correct usage: “Dr. Smith”
- Incorrect usage: “Mrs. Smith”

Because my last name can be a mouthful, you are welcome to call me either Dr. Stice-Lawrence or Dr. Stice.

When writing an email to your professor:

- Begin the email with “Dear Professor Smith,” “Dear Prof. Smith,” or “Dear Dr. Smith.” Do not begin the email “Hi” without addressing your professor by their title and surname.
- It’s generally rude to just say “Dear Professor” without specifying their surname—this implies that you do not actually know your professor’s name.
- Be alert to the tone of your message. Any email to a professor or teaching assistant should sound like a formal letter, not a text message or a demand to a customer service representative. For example, you should write:

Dear Professor Smith,

*I’m having difficulties submitting my assignment via Blackboard and appear to be blocked out of the system. I will try to see if I can correct the error, but in the meantime I am sending you the assignment via e-mail.*

*Thanks,  
Jane*

**Do NOT write:**

*Hi, I can’t get blackboard to work. Please fix it. Thx Jane*

**Do NOT write:**

*Hello,  
I’m a senior and I need your class to graduate. I need you to enroll me immediately.  
Jane*

- Write in complete sentences with correct spelling, grammar, and punctuation.
- Proofread your email before sending it.
- Words like “gonna”, “yeah,” “hey,” and “nope” have no place in professional communication.