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Class: Section 14514R: Tuesday/Thursday 12:30PM – 1:50PM, JFF 236
Section 14515R: Tuesday/Thursday 2:00PM – 3:20PM, JFF 236
Section 14509R: Tuesday/Thursday 3:30PM – 4:50PM, JFF 236

Office Hours: In-person (ACC 111): Tuesday/Thursday, 10:00AM – 11:00AM (or by appointment)
Zoom: Wednesday, 10:00AM – 11:00AM (or by appointment)

TA Office Hours: In-person (Leventhal Library): Monday/Wednesday, 3:30PM – 5:00PM

PALS Tutoring: In-person (BRI 5): Monday – Thursday, 6:00PM – 8:00PM by appointment:
<https://outlook.office365.com/book/BUAD280@uscmsb.onmicrosoft.com/>

“You have to understand accounting and you have to understand the nuances of accounting. It's the language of business and it's an imperfect language, but unless you are willing to put in the effort to learn accounting – how to read and interpret financial statements – you really shouldn't select stocks yourself.”
—Warren Buffett

Course Description

The quote above highlights how accounting knowledge is vital for equity investors, but it is also important for a variety of stakeholders, including managers, directors, creditors, suppliers, financial analysts, labor unions, government entities, and regulators. This course serves as an introduction to accounting for undergraduate students whose majors require an understanding of the impact 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 that is useful to various stakeholders when analyzing results and supporting decisions related to business operations, cash flows, income generation, asset acquisition, and financing activities.

Learning Objectives

Upon successful completion of this course, students will 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*)

See Appendix 1 for a full description of the Marshall School of Business Learning Objectives.

Prerequisites and/or Recommended Preparation

Although there are no formal prerequisites for this course, regularly reading a general business periodical or newspaper's financial section will aid in your business education. To this end, you can subscribe to the Wall Street Journal for free as a USC student: <https://libraries.usc.edu/databases/wall-streetjournal>.

In addition, you will find it helpful to bring a non-programable calculator to class to work in-class exercises.

Required Materials

The following books and support materials are available in the bookstore and online:

- Hanlon, M., Magee, R., and Pfeiffer, G. (2023) Financial Accounting, 7th Ed. Cambridge Business Publishers (ISBN: 978-1-61853-431-6). You can purchase the book at the [USC Bookstore](#). You can also [rent the book](#) online from the publisher. **Please make sure to purchase the book with My Business Course (MBC) access. Homework assignments will be completed using MBC.**
- A computer with sufficient bandwidth to access Brightspace and My Business Course accounts is required. Additionally, students should have Microsoft Office (Word, Excel, and PowerPoint) installed on their computers.
- Technology requirements are different for each course. Marshall has site licenses for a variety of software that students can access free of charge. A list of available software is located [here](#). If you have any concerns about purchasing required software, please let me know. You are responsible for ensuring that you have the necessary computer equipment and reliable internet access. Students are invited to explore what lab or loaner options exist. Contact the Marshall HelpDesk (213-740-3000 or HelpDesk@marshall.usc.edu) if you need assistance.

Course Notes and Announcements

Course notes and other materials such as lecture slides and any in-class handouts will be available on Brightspace. 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. A working knowledge of personal computers is expected. If at any time you would like a refresher on basic computer concepts, specific software functionality, or other topics that come up during the course, you can access <https://itservices.usc.edu/linkedin-learning/> for helpful information.

There is an announcement section within the course website on Brightspace. This will be the vehicle by which all announcements will be made. Any change in office hours, exam dates, due dates, or the course schedule will be announced there. Please make sure you do not turn off announcements in your notifications

settings on your Brightspace course website. **You are responsible for all announcements posted on Brightspace.**

For general questions or help (conflicts, missed class, etc.), please contact me via email or stop by my office hours. In most cases, you can expect a response to your email within 1 business day.

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/open-expression-statement>).

Classroom Policies

1. Students must be officially registered for the course to participate in course activities.
2. Active class participation is important in achieving the learning objectives for this course. There is no substitute for learning and collaboration that happens inside the classroom. 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. There is no option to attend class via Zoom.
3. Students with accommodations should submit their accommodation document to their instructor as soon as possible with **a minimum of five business days prior to the requested accommodation.**
4. Excused absences from any class are at the discretion of the course instructor. Excused absences will be given for unavoidable emergencies. **All requests for an excused absence must be e-mailed to the instructor.** For the avoidance of doubts, all absences are unexcused unless the instructor specifically states in an e-mail that the absence is excused.
5. Students who are experiencing illness should not attend class in person. Students who miss class for any reason are responsible for catching up on materials missed. A student who misses a class should reach out to classmates, the TAs/tutors and/or the professor in case of questions on missed material. Although classes are recorded, these are for the professor's use only and are generally not made available to students. A student could request a class recording, which the faculty may provide at their sole discretion for an **excused** absence.

Grading

Your grade will be based solely on the following rubric:

Graded Elements	Points Possible	% of Total Points
EXAMS		
Exam 1	200	20%
Exam 2	200	20%
Final	200	20%
IN-CLASS QUIZZES		
Quiz 1	33	3%
Quiz 2	33	3%
Quiz 3	34	3%
HOMEWORK		
<i>MBC Assignments</i>	150	15%
PROJECT		
Part I	50	5%
Part II	50	5%
PARTICIPATION		
In-Class Poll Participation	40	4%
Accounting Experience	10	1%
TOTAL	1,000	100%

Final grades will be based on obtaining the following percentage of total course points:

A	94-100%	C	74-76%
A-	90-93%	C-	70-73%
B+	87-89%	D+	67-69%
B	84-86%	D	64-66%
B-	80-83%	D-	60-63%
C+	77-79%	F	Below 60%

Required percentages may be reduced based on a course “curve.” Any “curve” or adjustment to the required percentages is determined at the end of the semester based on total course points possible. There is no way to determine a “curve,” if any, before the end of the module. There is also no guarantee that there will be a “curve” in the course.

The average grade for this class is expected to average about 3.3 on a 4-point scale (i.e., B+). Three items are considered when assigning final grades:

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

To earn an A or A- will require extraordinary effort and achievement. While the grade of B+ or B denote a solid understanding of financial accounting, the grades of A or A- describe understanding and effort far beyond the average student.

Grades will be determined **solely** by the grading rubric above and are rounded to two decimal places. Grades are **NOT** subject to negotiations. **For the avoidance of doubts, being close to the next higher grade (even 1 point away from the next grade) is not a relevant consideration.** For example, if your final grade percentage was 89.99%, then your final grade for the course would be a B+. My response to any request for a grade to be rounded beyond two decimal places will simply reference this policy. Additionally, external circumstances (e.g., grades earned in other courses, needing a certain grade to avoid academic probation, already having earned an unsatisfactory grade in another course, etc.) are irrelevant to your grade in this course and such arguments will be summarily ignored. Extra credit for the course is not available.

Exams

- There will be three equally weighted exams. All exams are proctored and conducted in-person. Exams 1 and 2 will be administered in-class during our regularly scheduled class time, as indicated in the course schedule. The final will be administered during the University’s appointed final exam time at the appointed location.
- Per BUAD 280 Course Policy, there are no make-up exams:
 - If you miss an exam due to an emergency or unavoidable conflict (medical, personal or family emergency, court order, participation in recognized curricular or extracurricular activities), you should i) provide proper documentation via e-mail and ii) let the professor know in advance (with the understanding that this is not always possible). For the avoidance of doubt, medical emergencies are situations that represent acute injuries/illnesses that pose an immediate risk to life or require immediate medical attention.
 - If a student misses a midterm exam (i.e., Exam 1 or Exam 2) due to an emergency or unavoidable conflict, then the grade for that missed midterm will be reweighted to the other midterm and final exam. If a student misses both midterms, and in both cases this is due to an emergency or unavoidable conflict, then the student will automatically get an “IN” and will need to work with the professor to complete this requirement within a year, consistent with the school’s policies (See “Incomplete Grades” below). **If a student misses any midterm exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero for that midterm exam.**

- **All students must take the final exam.** If a student misses the final exam due to an emergency or unavoidable conflict, then the student will get an “IN” and will need to work with the professor to complete this requirement within a year, consistent with the school’s policies (See “Incomplete Grades” below). **If a student misses the final exam for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero in the final exam.**
- Exams will cover all course material, including assigned reading material and classroom discussions.
- Examination format and content will be discussed in class prior to each exam. The exams may include multiple-choice, true/false, and short answer questions. The exams may require the use of a laptop computer.
- The use of books or notes, or sharing of answers between students is not permitted during any exam. The use of cell phones or other electronic devices is not permitted during exams.
- Non-programable calculators may be used for all exams.

In-Class Quizzes

- There are three scheduled in-class quizzes. The quizzes will be administered at the start of class during our regularly scheduled class time as indicated in the class schedule. The quizzes will cover subject matter that has been covered in previous classes. The quizzes may include multiple-choice, true/false, and short answer questions.
- If a student misses a quiz due to an emergency or unavoidable conflict, then the grade for that missed quiz will be replaced with the student’s score on the corresponding exam (i.e., Quiz 1 replaced with the score from Exam 1, Quiz 2 with Exam 2, and Quiz 3 with Exam 3). **If a student misses any quiz for reasons other than an emergency or unavoidable conflict, the student will automatically get a zero for that quiz.**
- The use of books or notes, or sharing of answers between students is not permitted during any quiz. The use of cell phones or other electronic devices is not permitted during in-class quizzes.
- Non-programable calculators may be used for all quizzes.

Homework

- There will be 15 homework assignments throughout the semester, providing you with the opportunity to practice the concepts learned in class. **Each assignment is due by the end of the day (11:59 PM Pacific Time) on the due date listed in the course schedule.** Homework is an important component of learning in this course. Just as with learning any new language, there is no substitute for practice, and accounting is no exception. Students should be prepared to invest a meaningful amount of time each week on homework.
- Homework assignments will be submitted through MBC. You will find the homework for the week on MBC under each week’s folder.
- Homework assignments will become available at least five days before their due dates. Students will have unlimited attempts to accurately complete each homework assignment before its due date.
- You are welcome to work with your colleagues on homework, and you may also use AI. **However, I warn you that if you have not truly mastered the content of the homework on your own, you will likely find the quizzes and exams incredibly difficult.**
- **The lowest two homework scores are dropped.** Because of this generous grading policy, no late or make-up homework assignments are accepted. **If a student misses any homework assignment, the student will automatically get a zero for that assignment.**

Project

- To ensure your accounting knowledge is comprehensive, the class is structured around an integrated group project. This project is to be completed in **groups of six students**. Groups of more than six may be permitted with instructor e-mail approval. **No group may have less than six students.**
- As part of the project, groups will evaluate a public company from multiple stakeholder perspectives by researching and analyzing information about the company's strategy, operations, and financial performance using the SEC's Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system, publicly available information, and Excel. The details of the project will be provided after Exam 1 according to the course schedule.
- The project is divided into two parts. The due dates for each part are listed on the course schedule.
- For each part of the project, groups are required to meet with the instructor outside of class and in-person to present their results (i.e., there are two total outside of class instructor meetings for the project). There is no option to attend a meeting via Zoom. Groups are to schedule both meetings by the due date listed in the course schedule. A sign-up list of available dates will be made available to students by the second week of class. Groups are responsible for arranging alternative meeting times with the instructor if the options provided do not work.
- Groups may use AI for completing all project tasks, however, to adhere to our university values, groups must cite any AI-generated material (e.g., text, images, etc.) included or referenced and must provide the prompts used to generate the content.
- Groups will be required to complete a template for how they assign work for each part of the project. A lead analyst and reviewer team must be assigned to each project task. The reviewer team will consist of a senior analyst (reviewer 1), manager (reviewer 2), senior manager (reviewer 3), partner (reviewer 4), and reviewing partner (reviewer 5, if applicable).
- 60% of the project grade will be based on the quality of the final deliverables and the remaining 40% will be based on how groups present their projects in the instructor meetings. To ensure everyone learns from the project and has actively participated, I will cold call on a student from the reviewing team of each project task to present (i.e., lead analysts will not present their own work).
- Grades for individual student contributions to team projects are assigned by me, based on my observations of the team's working dynamics, my assessment of the team's project quality, and thoughtful consideration of the information provided through your peer evaluations. Refer to Appendix III for the peer evaluation form for the project, which I will collect at the end of the project.
- **If a student misses an instructor meeting for a part of the project for reasons other than an emergency or unavoidable conflict, they will automatically receive a zero for the meeting portion of their grade for that part of the project (i.e., if a student misses the instructor meeting for the first part of the project, the student will have 20 points deducted from their grade).**

Participation

- **In-Class Poll Participation**
 - 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 case where poll questions can be made up is when students with university-excused travel 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 Brightspace, 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 Brightspace 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 Brightspace.

- **Accounting Experience**

- It is important that, as a future business leader, you gain an understanding of the accounting profession. Therefore, I am requiring all students to participate in an outside of class accounting experience during the semester. You have two options for completing this requirement, which are noted below. For either option, your deliverable is a 250 to 300-word summary of your main takeaways from your experience. Deliverables are to be uploaded into Brightspace and are due Friday, December 6th. **I recommend completing this assignment early.**

Option 1

Attend one of the Leventhal/Marshall-sanctioned events below. These events are available to all BUAD 280 students and are noted on the course schedule.

- impACCT Panel 1 September 11 (Wednesday)
- Meet the Firms September 18 (Wednesday)
- impACCT Panel 2 October 16 (Wednesday)

Option 2

Complete a 30-minute informational interview with an accounting professional to gain insights into the profession, the interviewee's career path, and advice for your own career. In your summary, include the contact details of the accounting professional you interviewed, including their website and/or LinkedIn page.

Coping with Stress

If you find yourself in need of immediate attention due to an emergency or crisis situation in which your safety is at risk, you may contact the Department of Public Safety by calling 213-740-4321. In the event you are experiencing difficulty with your emotional or mental well-being, you may contact Counseling & Mental Health 24/7 at 213-740-9355. Please remember that asking for help is a sign of strength. In case of emergency, call 9-1-1.

USC Trojans Care for Trojans (TC4T) is an initiative within the Office of Campus Wellbeing and Crisis Intervention that empowers USC students, faculty and staff to take action when they are concerned about a fellow Trojan challenged with personal difficulties. This private and anonymous request [form](#) provides an opportunity for Trojans to help a member of our Trojan Family.

Course Schedule

Below you will see the planned schedule for the course. While I do not intend to deviate substantially from the Course Schedule, I reserve the right to change/modify the Course Schedule as necessary to accommodate necessary subjects or catch-up the class. However, I will not penalize you in the event I change the Course Schedule, i.e., accelerate due dates or exams.

Please note: The date/time of the Final Exam is determined by the University. For the date and time of the final for this class, consult the USC *Schedule of Classes* at www.usc.edu/soc. Select the corresponding semester to view and click on the "Final Examinations Schedule" link on the left side of the screen.

BUAD 280 Tentative Schedule – Carnes Fall 2024

MONTH	WEEK	DATE	DAY	TOPIC	LECTURE	READING	ASSIGNMENTS DUE
August	1	27	T	Foundations of Accounting	Syllabus / Introducing Financial Accounting	Ch. 1	
		29	R		Introducing Financial Accounting	Ch. 1	
September	2	3	T		Constructing Financial Statements	Ch. 2	Homework 1 Due: Tues, 9/3
		5	R		Constructing Financial Statements	Ch. 2	Homework 2 Due: Mon, 9/9
	3	10	T		Constructing Financial Statements	Ch. 2	In-Class Quiz 1 Outside Class Accounting Experience (impACCT): Wed, 9/11
		12	R		Adjusting Accounts for Financial Statements	Ch. 3	Groups for Team Project Due: Today Company for Team Project Due: Today Homework 3 Due: Mon, 9/16
	4	17	T		Adjusting Accounts for Financial Statements	Ch. 3	Outside Class Accounting Experience (Meet Firms): Wed, 9/18
		19	R		Catch-up / Exam 1 Review	N/A	Schedule In-Person Outside Class Project Meetings Due: Today Homework 4 Due: Mon, 9/23
	5	24	T		Exam 1		
		26	R		Intro to F/S Analysis	Post Exam 1 Review / Intro to Analyzing and Interpreting Financial Statements	Ch. 5
October	6	1	T	Intro to Analyzing and Interpreting Financial Statements	Ch. 5	Introduction to Project Part I	
		3	R	Reporting and Analyzing Revenues, Receivables and Operating Income	Ch. 6	Homework 6 Due: Mon, 10/7	
	7	8	T	Reporting and Analyzing Revenues, Receivables and Operating Income	Ch. 6		
		10	R	Fall Recess 2024			
	8	15	T	Reporting and Analyzing Revenues, Receivables and Operating Income	Ch. 6	Homework 7 Due: Tues, 10/15 Outside Class Accounting Experience (impACCT): Wed, 10/16	
		17	R	Reporting and Analyzing Inventory	Ch. 7	In-Class Quiz 2 Homework 8 Due: Mon, 10/21	
	9	22	T	Reporting and Analyzing Inventory	Ch. 7		
		24	R	Reporting and Analyzing Long-term Operating Assets	Ch. 8	Part I Outside Class Project Meetings: Wed, 10/23 to Tues, 10/29 Homework 9 Due: Mon, 10/28	
	10	29	T	Reporting and Analyzing Long-term Operating Assets	Ch. 8	Part I Outside Class Project Meetings: Wed, 10/23 to Tues, 10/29 Part I Project Due: Wed, 10/30	
		31	R	Catch-up / Exam 2 Review	N/A	Homework 10 Due: Mon, 11/4	
	November	11	5	T	Exam 2		
			7	R	Post Exam 2 Review / Compound Interest and the Time Value of Money	Appx. A	
		12	12	T	Reporting and Analyzing Liabilities	Ch. 9	Homework 11 Due: Tues, 11/12
			14	R	Reporting and Analyzing Liabilities	Ch. 9	Homework 12 Due: Mon, 11/18
13		19	T	Reporting and Analyzing Stockholders' Equity	Ch. 11		
		21	R	Other Financial Reports	Introduction to Financial Disclosures & Environmental, Social, and Governance (ESG) Reporting	N/A	In-Class Quiz 3 Homework 13 Due: Mon, 11/25
14		26	T	Statement of Cash Flows	Reporting and Analyzing Cash Flows	Ch. 4	
		28	R	Thanksgiving Holiday			
December	15	3	T	Statement of Cash Flows	Reporting and Analyzing Cash Flows	Ch. 4	Part II Outside Class Project Meetings: Mon, 12/2 to Thurs, 12/5 Homework 14 Due: Tues, 12/3
		5	R	Catch-up / Final Exam Review	N/A	Part II Outside Class Project Meetings: Mon, 12/2 to Thurs, 12/5 Part II Project Due: Fri, 12/6 Homework 15 Due: Fri, 12/6 Accounting Experience Deliverable Due: Fri, 12/6	
	16	10	T	Study Days			
		12	R	Study Days			
		13	F	Final Exam (8AM - 10AM)			

ADDITIONAL INFORMATION

Add/Drop Process

Students may add or drop via Web Registration at any time prior to September 13, 2024. Please note that if you drop after October 11, 2024, your transcripts will show a W for the class.

Dates to Remember:

Last day to add classes or drop without a "W" and receive a refund	September 13, 2024
Last day to withdraw without a "W" on transcript or change pass/no pass to letter grade	October 11, 2024
Last day to drop with "W"	November 15, 2024

Most Marshall classes are open enrollment (R-clearance) through the Drop/Add deadline. If there is an open seat, you can add the class using Web Registration. If the class is full, you will need to continue checking Web Registration or the *Schedule of Classes* (classes.usc.edu) to see if a space becomes available. Students who do not attend the first two class sessions (for classes that meet twice per week) or the first class meeting (for classes that meet once per week) may be dropped from the course. There are no formal wait lists for Marshall undergraduate courses, and professors cannot add students or increase the course capacity. If all sections of the course are full, you can add your name to an interest list by contacting the Office of Undergraduate Advising & Student Affairs (213) 740-0690; if new seats or sections are added, students on the interest list will be notified.

Incomplete Grades

A mark of IN (incomplete) may be assigned when work is not completed because of a documented illness or other "emergency" that occurs after the 12th week of the semester (or the twelfth week equivalent for any course that is scheduled for less than 15 weeks). Also see "Exams" section above.

An "emergency" is defined as a serious documented illness, or an unforeseen situation that is beyond the student's control, which prevents a student from completing the semester. Prior to the 12th week, the student still has the option of dropping the class. Arrangements for completing an IN must be initiated by the student and agreed to by the instructor prior to the final examination. If an Incomplete is assigned as the student's grade, the instructor is required to fill out an "Assignment of an Incomplete (IN) and Requirements for Completion" form which specifies to the student and to the department the work remaining to be done, the procedures for its completion, the grade in the course to date, and the weight to be assigned to work remaining to be done when the final grade is computed. Both the instructor and student must sign the form with a copy of the form filed in the department. Class work to complete the course must be completed within one calendar year from the date the IN was assigned. The IN mark will be converted to an F grade should the course not be completed within the time allowed.

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 you. If I returned a graded paper to you, it is your responsibility to file it.

Technology Policy

Laptop and Internet usage is not permitted during academic or professional sessions unless otherwise stated by the respective professor and/or staff. Use of other personal communication devices during academic or professional sessions is considered unprofessional and is not permitted. ANY e-devices (cell phones, iPads, other texting devices, laptops, I-pods) must be completely turned off during class time. Upon request, you must comply and put your device on the table in off mode and FACE DOWN. You might also be asked to deposit your devices in a designated area in the classroom. Videotaping faculty lectures is not permitted due to copyright infringement regulations. Audiotaping may be permitted if approved by the professor. Use

of any recorded or distributed material is reserved exclusively for the USC students registered in this class. Exceptions to this policy may be granted to individual students with appropriate documentation on a case-by-case basis.

Use of Recordings

Pursuant to the *USC Student Handbook* (<https://policy.usc.edu/studenthandbook/>, pages 13 and 27), 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, recordings, exams, or other intellectual property based on USC classes or lectures without the express permission of the instructor for purposes other than personal or class-related group study by students 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. Distributing course material without the instructor's permission will be presumed to be an intentional act to facilitate or enable academic dishonesty and is strictly prohibited. Violation of this policy may subject an individual or entity to university discipline and/or legal proceedings.

Use of AI Generators

In this course, I encourage you to use artificial intelligence (AI)-powered programs to help you with assignments that indicate the permitted use of AI. You should also be aware that AI text generation tools may present incorrect information, biased responses, and incomplete analyses; thus they are not yet prepared to produce text that meets the standards of this course. To adhere to our university values, you must cite any AI-generated material (e.g., text, images, etc.) included or referenced in your work and provide the prompts used to generate the content. Using an AI tool to generate content without proper attribution will be treated as plagiarism and reported to the Office of Academic Integrity. **Please review the instructions in each assignment for more details on how and when to use AI Generators for your submissions.**

USC Statement on Academic Conduct and Support Systems

Academic Integrity

The University of Southern California is foremost a learning community committed to fostering successful scholars and researchers dedicated to the pursuit of knowledge and the transmission of ideas. Academic misconduct is in contrast to the university's mission to educate students through a broad array of first-rank academic, professional, and extracurricular programs and includes any act of dishonesty in the submission of academic work (either in draft or final form).

This course will follow the expectations for academic integrity as stated in the [USC Student Handbook](#). All students are expected to submit assignments that are original work and prepared specifically for the course/section in this academic term. You may not submit work written by others or "recycle" work prepared for other courses without obtaining written permission from the instructor(s). Students suspected of engaging in academic misconduct will be reported to the Office of Academic Integrity.

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

Academic dishonesty has a far-reaching impact and is considered a serious offense against the university. Violations will result in a grade penalty, such as a failing grade on the assignment or in the course, and disciplinary action from the university itself, such as suspension or even expulsion.

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

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

Students and Disability Accommodations

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

Support Systems

[*Counseling and Mental Health*](#) - (213) 740-9355 – 24/7 on call

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

[*988 Suicide and Crisis Lifeline*](#) - 988 for both calls and text messages – 24/7 on call

The 988 Suicide and Crisis Lifeline (formerly known as the National Suicide Prevention Lifeline) provides free and confidential emotional support to people in suicidal crisis or emotional distress 24 hours a day, 7 days a week, across the United States. The Lifeline consists 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) 740-2500

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

[*The Office of Student Accessibility Services \(OSAS\)*](#) - (213) 740-0776

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

[*USC Campus Support and Intervention*](#) - (213) 740-0411

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

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

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

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

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

[USC Department of Public Safety](#) - UPC: (213) 740-6000, HSC: (323) 442-1200 – 24/7 on call

Non-emergency assistance or information.

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

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

[Occupational Therapy Faculty Practice](#) - (323) 442-2850 or otfp@med.usc.edu

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

Appendix 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

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

- 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)

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

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

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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Appendix II



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

OBJECTIVE 1	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.
OBJECTIVE 2	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.
OBJECTIVE 3	Ethical Decision Making	Students will demonstrate an understanding of ethics, ethical behavior and ethical decision making.
OBJECTIVE 4	Communication	Students will demonstrate the ability to communicate ideas both orally and in writing in a clear, organized and persuasive manner.
OBJECTIVE 5	Leadership, Collaboration and Professionalism	Students will demonstrate leadership skills and the ability to work cooperatively and productively to accomplish established goals.
OBJECTIVE 6	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 Sample Peer Input Form

PEER EVALUATION FORM

Grades for individual student contributions to team projects are assigned by me, based on my observations of the team's working dynamics, my assessment of the team's project quality, and thoughtful consideration of the information provided through your peer evaluations.

Please identify your team and team members for the each project that you worked on. Then rate all of your team members, *including yourself*, based on the contributions of each team member for the selected assignment according to the criteria listed below. On a scale of 0 – 2 with 0 equal to does not meet expectations, 1 meets expectations and 2 exceeds expectations, rate each person on each of the five criteria. Last, add up the points for each person with the maximum number of points for each person being 10.

Team Members/ Assessment Criteria of Team Contributions	Team Member 1	Team Member 2	Team Member 3	Team Member 4	Team Member 5	Team Member 6	Yourself
1. Role Performance							
2. Assists Team Members							
3. Listening and Discussing							
4. Research and Information Sharing							
5. Time Management							
Total							

Comments: