

**BUAD 281 – INTRODUCTION TO MANAGERIAL ACCOUNTING  
SYLLABUS – Fall 2024**

**Units: 3**

**Meets: Monday/Wed at 2:00 PM and 3:30 PM in ACC Room 310**

Professor: Elizabeth Woo

E-Mail: Elizabeth.Woo@marshall.usc.edu

Office: ACCT 229

Office Hours: Monday/Wednesday 11:00 – 11:50 AM (in-person) & Zoom (by appointment)

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**BUAD 281's FINAL WILL BE HELD ON Wednesday, December 18<sup>th</sup> from 8:00 AM – 9:30 AM**

**NOTE: BUAD 281 has a common Final for all Sections that IS NOT consistent with the University's Class Day and time Final Schedule**

**NO EXAMS WILL BE GIVEN PRIOR TO THIS DATE; NO EXCEPTIONS**

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**IMPORTANT DATES**

<b>First day of classes:</b>	Monday, August 26, 2024
<b>Last day to add:</b>	Friday, September 13, 2024
<b>Last day to change to Pass/No Pass:</b>	Friday, September 13, 2024
<b>Last day to drop w/o a "W" &amp; receive a refund:</b>	Friday, September 13, 2024
<b>Last day to withdraw without a "W" on transcript:</b>	Friday, October 11, 2024
<b>Last day to change pass/no pass to letter grade:</b>	Friday, October 11, 2024
<b>Last day to drop with a mark of "W":</b>	Friday, November 15, 2024
<b>Last day of classes:</b>	Friday, December 6, 2024
<b>End of session:</b>	Wednesday, December 18, 2024

**COURSE DESCRIPTION**

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

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

The primary focus of the course is the development, presentation and understanding of accounting information useful to a variety of stakeholders when analyzing results and supporting decisions related to business operations, product costing and overhead application, sales volume and organizational profits, budgeting and planning and organizational & management performance.

## Learning Objectives

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

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

### Prerequisites and/or Recommended Preparation:

- BUAD 280 Introduction to Financial Accounting.

### Required Materials

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

Note: Marshall has negotiated a price of \$84 (plus tax) with McGraw Hill that includes BOTH Connect, which will be used for Homework, and an electronic version of the textbook. You may use this link to take advantage of this arrangement:

<https://connect.mheducation.com/class/ewoo-hilton-managerial-accounting-13e>

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

- Brightspace will be used to post course materials such as PowerPoint slides, Lecture Notes, Homework Assignments administered by McGraw Hill Connect, Team Project Instructions and Templates, Lecture Recordings as well as Course Announcements and Marshall/Leventhal Event Announcements.

## GRADING

Your grade in this class will be determined by your relative performance on the components listed below:

	<b>Points</b>	<b>% of Grade</b>
Community Engagement (see below for more insight)	50	5%
Connect Homework (100 out of 120 Potential Points)	100	10%
Team Project	100	10%
Mid-Term Exam #1	200	20%
Mid-Term Exam #2	250	25%
Final Exam	300	30%
<b>Total</b>	<b><u>1,000</u></b>	<b><u>100%</u></b>

Final grades represent how you perform in the class relative to other students. When assigning a student's final grade, the three items below are taken into consideration:

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

### New Marshall Grading Guidelines

Historically, the average BUAD 281 grade across all students has roughly equated to a 3.3 (i.e., a "B+"). Starting this semester Marshall established new grading guidelines for all Marshall courses. These new grading guidelines were established to better align with our peer schools as well as other USC schools. Based upon these new guidelines we anticipate the average grade across all students to remain at roughly the historical 3.3 average based upon a curve.

## Reading Assignments

You are responsible for completing the assigned reading **before** attending the related lecture to establish a foundational understanding of the material that will be taught during lectures.

Please note, as indicated in the Course Calendar, not every Learning Objective (LO) in every chapter will be covered.

The Course Calendar lists the Chapters and Learning Objectives that will be covered in each lecture.

## Community Engagement

Each student may earn **up to** 50 community engagement points for participating as a contributing member of our classroom community. Points will be awarded to incentivize positive behaviors that contribute to a supportive and thriving classroom community. The menu below summarizes how these 50 points may be earned (or lost):

Activity	Points	Max Points
Attendance at Marshall/Leventhal Event (see below)	5	15
Syllabus quiz (due 8/28 8:00 PM)	5	5
Send me a relevant news article about a class topic	5	10
Create a sufficiently challenging exam question	5	15
Meaningful participation during class lecture	5	20
Completing the peer evaluation form (team project)	5	5
Missing class presentation day when not presenting	-5	-5
Missing more than 5 classes during the semester	-5	-5
Arriving late more than 5 times during the semester	-5	-5
Asking for extra credit assignments or opportunities	-5	No limit
Misusing or allowing another student to use tent card	-5	No limit

Not everyone is comfortable participating in the community in the same ways. It is up to you to figure out how you want to coexist with your peers in this group and to determine how you will earn your 50 points.

### Marshall/Leventhal Event Participation

Points may be earned by attending three Marshall/Leventhal Events designed to make students aware of career opportunities and enhance their overall educational experience.

Event	Format	Location	Date	Time
ImpACCT Panel 1	In-person	TBD	Tuesday, September 10	6 – 8 pm
Meet the Firms	In-person	TBD	Wednesday, September 18	6 – 8 pm
ImpACCT Panel 2	In-person	TBD	TBD	TBD

### Class Attendance

Students are expected to attend all classes in person and to arrive prior to the commencement of class. No Zoom attendance is available.

Below are a few quotes from studies of Attendance and college performance.

*“ . . . regular class attendance has the strongest positive correlation with course grade, stronger than motivation, high school GPA and conscientiousness.”*

*“Class attendance is especially important in courses with technical and practical subject matter.”*

*“ . . . attendance is a powerful predictor of student outcomes. In fact, irregular attendance can be a better predictor of whether students will drop out of school before graduation than test scores, according to the US Department of Education.”*

If you are unable to attend lecture due to illness, religious holiday, or other isolated emergency, you may watch the recorded lecture (posted on Brightspace). However, email, TA or tutoring

support, recorded lecture and office hours are NOT to be used as a replacement for attending class regularly.

Attendance will be monitored and tracked via the use of name tent cards.

### **Connect Homework Assignments**

A maximum of 100 points out of a total of 120 potential points may be earned related to Homework. Homework will be administered through the McGraw Hill Connect technology platform. The Course Calendar lists the Due Dates for each Homework Assignment. Assignments are due by 8:00 am on the date listed on the Course Calendar.

Homework assignments will be auto-graded via Connect. Students will have two attempts per assignment. After submission of the first attempt students will be made aware of the portions of the assignment that were completed correctly as well as any portions answered incorrectly. (**Green** indicators for correct solutions or **Red** for incorrect solutions.) On the second attempt, students only need to change those portions answered incorrectly on the first attempt.

*Note: Connect DOES NOT offer a second attempt if a student's first attempt is 100% correct.*

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

The Course calendar lists the 120 total potential points associated with Homework. While it is highly recommended that students complete ALL assigned Homework prior to the due date, the 20-point difference between the total potential points and the maximum that may be earned provides each student with the flexibility of missing the due date on at least 1 assignment without incurring a penalty. Accordingly, **Homework not completed by the Due Date and Time will earn 0 points.** No Homework Extensions will be granted regardless of the circumstance. **Please do not ask for an extension. NO HOMEWORK EXTENSIONS WILL BE GRANTED.**

### ***Tutoring Support***

A pool of Graduate Student TAs will provide tutoring support throughout the semester at no cost. A Tutoring Schedule will be posted on Brightspace during the third week of the semester.

Tutors have been instructed to provide "guidance & support" understanding concepts and helping students prepare for examinations. Students should have submitted at least 1 attempt at the homework before seeking tutoring support. **Tutors have been instructed NOT to provide guidance to students that have not begun a homework assignment.**

### **Team Project**

The Team Project is designed to help you apply many of the concepts that you have learned in class via a "start-up" company. The project is comprised of three parts and each part is due on different dates throughout the semester as listed in the Course Calendar. You will receive more instructions on the Team Project requirements during class and via Brightspace.

### **Examinations**

All three examinations will be administered in person within a classroom environment using paper examinations. Accordingly, students must be physically present to take each examination.

### ***Examination Administration Policy***

All examinations will be “Closed Book and No Notes or Formula Cards”.

### ***Midterms***

There are two Midterms on the dates listed in the Course Calendar. Midterm #1 is worth 20% of total available course points; Midterm #2 is worth 25% of total available course points. Each Midterm exam will cover the chapters listed on the Course Calendar below.

### ***Midterm Policies***

- **No Midterms will be given prior to the date listed in the Course Calendar**
- **No Make-up Midterms**
  - ✓ Failure to take a Midterm will result in 0 points being earned for that Midterm.
  - ✓ In the event that a student is unable to take Midterm #1 or Midterm #2 due to a documented medical emergency / illness or other verifiable special circumstance that the BUAD 281 Professor judges to warrant special consideration, the points associated with the missed Midterm will be reallocated across the remaining Midterm and/or Final. *(In this unlikely event, the BUAD 281 Professor will provide more specific information regarding the point reallocation methodology.)*

### ***Final***

The Final Exam is worth 30% of total available course points. The Final will cover the chapters listed on the Course Calendar below.

Please note that like BUAD 280, the Final for all sections of BUAD 281 will be held on the same day. The BUAD 281 Final will be held on **Wednesday, December 18<sup>th</sup>**.

Be advised that the BUAD 281 Final listed on the University’s Final Schedule <https://classes.usc.edu/term-20243/final-examinations-schedule/> under the heading “Exceptions” as illustrated below:

#### **Exceptions**

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

<b>Department and Course Number</b>	<b>Examination Day</b>	<b>Hour</b>
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Business Administration 281	Wednesday, Dec. 18	8-10 a.m.
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### ***University Final Examination Policy***

- **No Final will be given prior to December 18, 2024** based upon the USC policy set by the USC Registrar. (See below) **NO EXCEPTIONS**

#### **Student Scheduling Conflicts**

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

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

## **Collaboration Policy**

Students are permitted and encouraged to discuss with others their ideas for completing assignments; however, once a student begins writing a deliverable, all work must be individual and independent. Students may not seek help from anyone outside the class, including but not limited to former students of this course, friends and family, tutors, and online forums. Students may consult course materials and web resources. Students may not post anything related to the assignments online. Failure to abide by the above guidelines may constitute a case of suspected plagiarism or cheating, which will be reported and investigated.

Please see “Academic Integrity and Conduct” of the USC STATEMENT ON ACADEMIC CONDUCT AND SUPPORT SYSTEMS Section below for further insight and information about unauthorized collaboration. You may also visit <https://libraries.usc.edu/tutorial/academic-dishonesty> or [http://lib-php.usc.edu/tutorials/academic-dishonesty/story\\_html5.html](http://lib-php.usc.edu/tutorials/academic-dishonesty/story_html5.html).

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

## **Retention of Graded Coursework**

Final exams and all other graded work which affected the course grade will be retained for one year after the end of the course if the graded work has not been returned to the student. If graded work is returned to you electronically, it is your responsibility to file it.

## **Use of Recordings Policy**

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

## **Use of AI Generators**

AI usage permitted on specific assessments - In this course, students are encouraged to use artificial intelligence (AI)-powered programs as a part of the Class Project. 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. *See BUAD 281 Penalties for Academic Integrity Violations in Appendix II.* Please review the Class Project instructions for more information on how and when to use AI Generators for your submissions.

## **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](#).”

## **TECHNOLOGY**

USC Systems (Brightspace, USC Login, MyUSC, USC Gmail, GoogleApps)

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

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

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

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

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

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

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



## 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.

*Statement on University Academic and Support Systems*

### **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).

### **Student Financial Aid and Satisfactory Academic Progress:**

To be eligible for certain kinds of financial aid, students are required to maintain Satisfactory Academic Progress (SAP) toward their degree objectives. Visit the [Financial Aid Office webpage](#) for [undergraduate-](#) and [graduate-level](#) SAP eligibility requirements and the appeals process.

### **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](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.

Revised June 2024

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

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

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

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

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

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

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

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

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

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

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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.
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**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**  
**BUAD 281 Penalties for Academic Integrity Violations**

**BUAD 281 Grade Penalties**

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

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

**APPENDIX II**  
**BUAD 281 Penalties for Academic Integrity Violations**

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

1. Referral of student to the Office of Academic Integrity

**APPENDIX III**  
**BUAD 281 Course Calendar**

Mon	Wed	Topics	Reading (Prior to Class)	Assignments and Homework (due by 8:00 PM)
8/26		Introduction & Course Overview		
8/26		Role of Managerial Accounting	Chapter 1	
	8/28	Basic Cost Management Concepts	Chapter 2	Ch. 1 MCQ, Quiz
9/2		<b>NO CLASS – LABOR DAY HOLIDAY</b>		
	9/4	Basic Cost Management Concepts	Chapter 2	
9/9		Product Costing & Accumulation	Chapter 3	2-29; 2-30; 2-37
	9/11	Product Costing & Accumulation	Chapter 3	
9/16		Process Costing	Chapter 4 <b>NO L.O. 4-7</b>	3-24; 3-28; 3-32
	9/18	Catch-up and Midterm Review		4-23; 4-26
9/23		<b>MIDTERM #1 (Covers Ch. 1, 2, 3, 4)</b>		
	9/25	Introduce Class Project		
9/30		Cost Behavior & Estimation	Chapter 6	
	10/2	CVP Analysis	Chapter 7	6-24; 6-25; 6-34
10/7		CVP Analysis	Chapter 7 <b>NO L.O. 7-9</b>	
	10/9	Master Budget	Chapter 9	7-29; 7-33; 7-40
10/14		Master Budget	Chapter 9	
	10/16	Catch-up and Midterm Review		9-25; 9-28; 9-37
10/21		<b>MIDTERM # 2 (Covers Ch. 6, 7, 9)</b>		
	10/23	Cost Variance Analysis & Sales Variance Analysis	Chapter 10 <b>Only L.O. 1-8</b>	
10/28		Flexible Budgeting	Chapter 11 <b>Only L.O. 1,2,5</b> <b>Appendix B</b>	10-26; 10-30
	10/30	Investment Centers	Chapter 13 <b>Only L.O. 1-4</b>	11-52
<b>11/3/2024</b>		<b>Team Project – Part 1 Due 11:59 PM</b>		
11/4		Decision-making: relevant costs	Chapter 14	13-29, 13-33
	11/6	Decision-making: relevant costs	Chapter 14	
11/11		<b>NO CLASS – VETERANS DAY HOLIDAY</b>		
	11/13	Decision-making: relevant costs	Chapter 14	
11/18		Capital Budgeting	Chapter 16	14-35; 14-40
	11/20	Catch up and Final Review		16-18; 16-40
11/25		<b>NO CLASS – THANKSGIVING HOLIDAY</b>		
	11/27	<b>NO CLASS – THANKSGIVING HOLIDAY</b>		
<b>12/1/2024</b>		<b>Team Project – Part 2 &amp; 3 Due 11:59 PM</b>		
12/2		Team Project Presentations		
	12/4	Team Project Presentations		
	12/18	<b>FINAL EXAM 8:00 AM – 10:00 AM</b>		

**APPENDIX IV**  
**Team Project 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 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.

Project: \_\_\_\_\_

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

Comments: \_\_\_\_\_